



**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, 2023

(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, 2023 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, 2023), 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, 2023 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, 2023 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.

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, 2023, and our report thereon dated December 15, 2023 expressed an unmodified opinion on the financial statements.

***Restriction on Use***

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

*Plante & Moran, PLLC*

February 8, 2024

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Allenstown SD	\$ 522,842	0.08694479%
Alton SD	810,441	0.13477040%
Amherst SD	2,691,798	0.44762628%
Andover SD	340,073	0.05655165%
Androscoggin Valley Reg Refuse	118,659	0.01973212%
Ashland SD	349,587	0.05813376%
Auburn SD	768,265	0.12775684%
Barnstead SD	680,775	0.11320789%
Barrington SD	1,623,198	0.26992593%
Bartlett SD	415,676	0.06912387%
Bath SD	120,388	0.02001964%
Bcep Solid Waste District	45,025	0.00748733%
Bedford SD	6,272,374	1.04304983%
Belknap County	1,811,184	0.30118663%
Belknap County Conserv. Dist	7,245	0.00120479%
Berlin Housing Authority	47,577	0.00791171%
Berlin Water Works	81,477	0.01354903%
Bethlehem SD	332,355	0.05526820%
Bow SD - SAU 67	2,893,483	0.48116502%
Brentwood SD	519,240	0.08634581%
Brookline Public Library	12,247	0.00203659%
Brookline SD	810,615	0.13479933%
Campton SD	558,568	0.09288577%
Candia SD	417,229	0.06938213%
Carroll County	1,983,414	0.32982721%
Center Conway Fire Precinct	18,494	0.00307542%
Central Hooksett Wtr Precinct	27,476	0.00456906%
Cheshire County	2,681,014	0.44583298%
Chester SD - (SAU 82)	799,127	0.13288896%
Chesterfield SD	430,535	0.07159482%
Chichester SD	396,192	0.06588383%
City of Berlin	1,421,422	0.23637206%
City of Claremont	1,318,196	0.21920634%
City of Concord	7,749,151	1.28862703%
City of Dover	9,855,624	1.63891805%
City of Franklin	1,228,472	0.20428589%
City of Keene	4,156,061	0.69112249%
City of Laconia	2,957,030	0.49173242%
City of Lebanon	3,172,748	0.52760474%
City of Manchester	13,903,864	2.31211070%
City of Nashua	13,675,030	2.27405728%
City of Portsmouth	6,089,994	1.01272138%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
City of Rochester	3,597,905	0.59830524%
City of Somersworth	1,492,759	0.24823488%
Claremont SD	2,747,987	0.45697010%
Cochecho Academy of The Arts	3,288	0.00054677%
Colebrook SD	473,831	0.07879462%
Community College System of NH	6,047,197	1.00560455%
Concord SD	8,475,299	1.40938012%
Contoocook Valley SD	4,623,072	0.76878300%
Conway SD	2,738,060	0.45531931%
Conway Village Fire District	185,536	0.03085328%
Cook Memorial Library	5,994	0.00099676%
Coos County Institute	1,122,819	0.18671657%
Coos County Nursing Home	579,838	0.09642281%
Cornish SD	241,749	0.04020109%
County of Merrimack	5,087,103	0.84594795%
Croydon Village School	25,623	0.00426092%
Deerfield Community School	730,945	0.12155080%
Derry Coop SD	5,396,196	0.89734785%
Derry Housing Authority	6,717	0.00111699%
Dover Housing Authority	216,222	0.03595613%
Dresden SD	1,372,585	0.22825083%
Dunbarton SD - SAU 67	309,999	0.05155056%
East Kingston SD	247,910	0.04122562%
Epping SD	1,467,095	0.24396715%
Epsom SD	582,855	0.09692452%
Errol SD	22,981	0.00382157%
Exeter Reg Coop SD	5,486,893	0.91243010%
Exeter SD	2,084,944	0.34671091%
Fall Mountain Reg SD	2,789,279	0.46383666%
Farmington SD - (SAU 61)	1,343,284	0.22337829%
Franklin SD	1,478,028	0.24578523%
Freedom SD	110,473	0.01837085%
Fremont SD - SAU 83	580,505	0.09653373%
Gilford SD	2,136,097	0.35521728%
Gilmanton SD	706,772	0.11753100%
Goffstown SD	3,984,828	0.66264770%
Goffstown Village Precinct	19,648	0.00326732%
Governor Wentworth Reg SD	4,563,443	0.75886713%
Grafton County	2,617,656	0.43529701%
Grantham SD	458,401	0.07622873%
Great Bay Elearning School	164,599	0.02737161%
Greenland SD	726,386	0.12079267%
Grs Coop SD	629,989	0.10476255%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Hampstead SD	1,775,199	0.29520259%
Hampton Falls SD	531,904	0.08845174%
Hampton SD - SAU 90	2,122,759	0.35299927%
Hanover SD	993,820	0.16526498%
Harrisville SD	118,466	0.01970003%
Haverhill Coop SD	1,138,679	0.18935397%
Henniker SD	619,915	0.10308732%
Hill SD	84,673	0.01408050%
Hillsboro-Deering SD	2,057,825	0.34220122%
Hillsborough County	5,398,902	0.89779784%
Hinsdale SD	1,072,127	0.17828686%
Holderness SD	391,362	0.06508063%
Hollis SD	1,305,467	0.21708960%
Hollis-Brookline Coop	2,037,716	0.33885724%
Hooksett Public Library	58,448	0.00971947%
Hooksett SD	1,754,504	0.29176116%
Hooksett Sewer Commission	63,953	0.01063492%
Hooksett Village Wtr Precinct	50,127	0.00833575%
Hopkinton SD	1,844,870	0.30678836%
Hudson SD	4,721,017	0.78507053%
Inter-Lakes SD	2,358,704	0.39223519%
Jackson SD	139,503	0.02319833%
Jaffrey-Rindge Coop SD	2,214,410	0.36824016%
John Stark SD	1,050,006	0.17460830%
Kearsarge Reg SD - SAU 65	3,756,213	0.62463070%
Keene SD	4,911,374	0.81672551%
Kensington SD	319,390	0.05311222%
Laconia Housing & Redevelopmnt	261,690	0.04351713%
Laconia SD	3,598,051	0.59832952%
Laconia Water Works	155,472	0.02585385%
Lafayette Reg SD	263,764	0.04386202%
Lakes Region Mutual Fire Aid	109,128	0.01814719%
Lakes Region Planning Comm.	30,421	0.00505879%
Land & Comm Heritage Inv Prog	27,012	0.00449190%
Landaff SD	15,375	0.00255675%
Lebanon SD	3,929,530	0.65345204%
Lempster SD	196,050	0.03260168%
Lincoln-Woodstock Coop SD	624,995	0.10393209%
Lisbon Reg SD	565,778	0.09408474%
Litchfield SD	2,019,301	0.33579496%
Littleton Public Library	23,016	0.00382739%
Littleton SD	1,488,113	0.24746229%
Littleton Water & Light	184,203	0.03063161%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Londonderry SD	7,246,611	1.20505831%
Lower Bartlett Water Precinct	23,714	0.00394346%
Lyme SD	460,007	0.07649579%
Madison SD	277,330	0.04611795%
Manchester SD	17,889,152	2.97483489%
Marlborough SD	281,776	0.04685728%
Marlow SD	71,856	0.01194913%
Mascenic Reg SD	1,456,872	0.24226714%
Mascoma Valley Regional SD	2,108,223	0.35058204%
Mason SD (SAU 89)	126,303	0.02100326%
Meriden Village Water District	7,909	0.00131521%
Merrimack SD	6,203,956	1.03167242%
Merrimack Valley SD	3,710,599	0.61704542%
Merrimack Village District	164,563	0.02736562%
Middleton SD	175,467	0.02917888%
Milan SD	125,822	0.02092328%
Milford Area Communication Ctr	50,540	0.00840443%
Milford SD	3,618,962	0.60180686%
Milton SD	693,590	0.11533893%
Monadnock Reg SD- SAU 93	2,668,832	0.44380721%
Monroe SD	257,195	0.04276964%
Mont Vernon SD	360,292	0.05991392%
Moultonborough SD - SAU 45	1,365,070	0.22700114%
Mountain Lakes District	8,528	0.00141814%
Nashua Airport Authority	44,376	0.00737940%
Nashua Housing Redevelop Auth	210,561	0.03501475%
Nelson SD	84,834	0.01410727%
New Boston SD	765,860	0.12735691%
New Castle SD	67,842	0.01128163%
New London-Springfield Wtr Sys	26,426	0.00439445%
Newfields SD	228,836	0.03805375%
Newfound Area SD	2,091,173	0.34774675%
Newington SD	113,899	0.01894057%
Newmarket Housing Authority	28,487	0.00473718%
Newmarket SD	1,969,927	0.32758442%
Newport SD	1,484,670	0.24688974%
Next Charter School	99,016	0.01646564%
NH Comm Development Fin Auth	1,178	0.00019589%
NH Municipal Bond Bank	37,580	0.00624928%
NH Retirement System	-	0.00000000%
North Conway Wtr Precinct	167,275	0.02781661%
North Country Charter Academy	51,856	0.00862327%
North Country Edu Srvc Ag Inc	105,127	0.01748185%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
North Hampton SD	816,310	0.13574637%
Northumberland SD	566,617	0.09422426%
Northwood SD	604,191	0.10047254%
Nottingham SD	742,774	0.12351787%
Oyster River Coop SD	4,212,316	0.70047728%
Pease Development Authority	613,465	0.10201473%
Pelham SD	2,550,707	0.42416388%
Pembroke SD	2,317,885	0.38544729%
Pemi Baker Coop	1,171,361	0.19478875%
Piermont SD	102,286	0.01700941%
Pittsburg SD	223,199	0.03711636%
Pittsfield SD	924,121	0.15367455%
Plainfield SD	441,693	0.07345031%
Plaistow Public Library	25,928	0.00431164%
Plymouth SD	867,879	0.14432192%
Plymouth Village Water & Sewer	95,950	0.01595578%
Portsmouth Housing Authority	317,255	0.05275718%
Portsmouth SD	5,757,207	0.95738134%
Profile SD	495,328	0.08236942%
Prospect Mountain High School	1,029,445	0.17118916%
Raymond SD	1,990,988	0.33108671%
Rivendell Interstate SD	221,432	0.03682252%
Rochester SD	5,979,168	0.99429182%
Rockingham County	4,518,741	0.75143352%
Rockingham Planning Comm	60,994	0.01014286%
Rollinsford SD	256,049	0.04257907%
Rumney SD	243,811	0.04054398%
Rye SD	992,977	0.16512480%
Rye Water District	40,950	0.00680968%
Salem Housing Authority	52,901	0.00879705%
Salem SD	6,323,986	1.05163253%
Sanborn Regional SD	2,948,045	0.49023828%
Sanbornton Public Library	12,428	0.00206669%
Sandown Public Library	14,275	0.00237383%
SAU 02	106,375	0.01768938%
SAU 03	1,880,661	0.31274014%
SAU 06	130,963	0.02177819%
SAU 07	107,548	0.01788444%
SAU 09	145,624	0.02421620%
SAU 13	75,500	0.01255510%
SAU 15	101,457	0.01687156%
SAU 16	264,237	0.04394068%
SAU 19	210,068	0.03493277%



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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
SAU 20	81,939	0.01362586%
SAU 21	188,384	0.03132688%
SAU 23	260,846	0.04337678%
SAU 24	241,620	0.04017964%
SAU 29	313,308	0.05210082%
SAU 34	100,520	0.01671574%
SAU 35	105,944	0.01761771%
SAU 39	231,116	0.03843290%
SAU 41	184,976	0.03076015%
SAU 42	16,483,447	2.74107645%
SAU 44	-	0.00000000%
SAU 46	116,077	0.01930275%
SAU 48	194,675	0.03237303%
SAU 50	151,034	0.02511585%
SAU 53	503,517	0.08373119%
SAU 58	57,409	0.00954670%
SAU 67	102,495	0.01704417%
SAU 70	172,512	0.02868748%
Seabrook SD	1,523,576	0.25335952%
Seacoast Charter School	209,811	0.03489003%
Shaker Regional SD - SAU 80	2,039,494	0.33915291%
Somersworth Housing Authority	85,061	0.01414502%
Somersworth SD	2,302,287	0.38285346%
Souhegan Coop SD	1,662,500	0.27646157%
South Hampton SD	201,266	0.03346906%
Southern NH Planning Comm	95,405	0.01586515%
Stark SD	36,598	0.00608598%
State of New Hampshire	113,520,690	18.87765923%
Stewartstown SD	107,587	0.01789093%
Stoddard SD	88,049	0.01464190%
Strafford County	5,483,303	0.91183311%
Strafford SD	517,244	0.08601389%
Stratford SD	123,973	0.02061580%
Stratham SD	1,180,894	0.19637402%
Sullivan County	1,738,808	0.28915103%
Sunapee SD	1,079,399	0.17949614%
Swnh District Fire Mutual Aid	146,005	0.02427956%
Tamworth SD	469,647	0.07809885%
Thornton Public School Library	5,142	0.00085508%
Thornton SD	420,271	0.06988799%
Tilton-Northfield Fire Dist	449,622	0.07476884%
Timberlane Reg SD	6,297,668	1.04725604%
Town of Alexandria	76,469	0.01271623%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Town of Allenstown	368,105	0.06121316%
Town of Alstead	40,339	0.00670808%
Town of Alton	735,933	0.12238027%
Town of Amherst	552,180	0.09182349%
Town of Andover	42,525	0.00707160%
Town of Antrim	221,714	0.03686941%
Town of Ashland	235,396	0.03914463%
Town of Atkinson	386,493	0.06427095%
Town of Auburn	348,396	0.05793570%
Town of Barnstead	332,796	0.05534154%
Town of Barrington	550,869	0.09160548%
Town of Bartlett	93,176	0.01549449%
Town of Bedford	2,585,761	0.42999311%
Town of Belmont	812,564	0.13512344%
Town of Bennington	90,566	0.01506046%
Town of Bethlehem	208,368	0.03465007%
Town of Boscawen	284,261	0.04727052%
Town of Bow	759,648	0.12632390%
Town of Bradford	90,960	0.01512598%
Town of Brentwood	349,313	0.05808819%
Town of Bristol	587,005	0.09761463%
Town of Brookline	368,522	0.06128251%
Town of Campton	361,295	0.06008071%
Town of Canaan	291,072	0.04840314%
Town of Candia	134,385	0.02234724%
Town of Canterbury	100,068	0.01664058%
Town of Carroll	151,717	0.02522943%
Town of Center Harbor	127,833	0.02125769%
Town of Charlestown	272,309	0.04528299%
Town of Chester	378,220	0.06289521%
Town of Chesterfield	201,790	0.03355620%
Town of Chichester	141,621	0.02355053%
Town of Clarksville	6,227	0.00103550%
Town of Colebrook	216,792	0.03605092%
Town of Conway	1,063,113	0.17678790%
Town of Cornish	49,592	0.00824679%
Town of Croydon	6,971	0.00115923%
Town of Danville	125,338	0.02084279%
Town of Deerfield	254,160	0.04226495%
Town of Deering	13,857	0.00230432%
Town of Derry	4,724,562	0.78566004%
Town of Dorchester	13,703	0.00227871%
Town of Dublin	122,771	0.02041592%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Town of Dunbarton	127,775	0.02124805%
Town of Durham	1,758,933	0.29249767%
Town of East Kingston	166,997	0.02777038%
Town of Effingham	45,446	0.00755734%
Town of Enfield	355,332	0.05908911%
Town of Epping	797,765	0.13266247%
Town of Epsom	278,456	0.04630519%
Town of Exeter	2,097,179	0.34874550%
Town of Farmington	347,941	0.05786004%
Town of Fitzwilliam	131,037	0.02179049%
Town of Francestown	49,983	0.00831181%
Town of Franconia	84,000	0.01396858%
Town of Freedom	62,744	0.01043387%
Town of Fremont	133,562	0.02221038%
Town of Gilford	1,290,100	0.21453418%
Town of Gilmanton	334,539	0.05563138%
Town of Goffstown	2,103,033	0.34971898%
Town of Gorham	422,708	0.07029324%
Town of Goshen	22,257	0.00370118%
Town of Grafton	45,938	0.00763915%
Town of Grantham	229,635	0.03818662%
Town of Greenfield	129,090	0.02146672%
Town of Greenland	392,317	0.06523944%
Town of Greenville	148,035	0.02461714%
Town of Groton	12,738	0.00211824%
Town of Hampstead	580,595	0.09654869%
Town of Hampton	3,027,173	0.50339669%
Town of Hampton Falls	174,657	0.02904418%
Town of Hancock	71,159	0.01183322%
Town of Hanover	2,030,363	0.33763449%
Town of Harrisville	11,163	0.00185633%
Town of Haverhill	231,820	0.03854997%
Town of Hebron	36,386	0.00605073%
Town of Henniker	379,719	0.06314449%
Town of Hillsborough	394,445	0.06559331%
Town of Hinsdale	260,714	0.04335483%
Town of Holderness	221,867	0.03689486%
Town of Hollis	931,073	0.15483062%
Town of Hooksett	1,914,871	0.31842902%
Town of Hopkinton	562,022	0.09346014%
Town of Hudson	3,548,892	0.59015473%
Town of Jackson	124,497	0.02070294%
Town of Jaffrey	547,239	0.09100184%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Town of Jefferson	15,940	0.00265071%
Town of Kensington	167,983	0.02793434%
Town of Kingston	513,631	0.08541307%
Town of Lancaster	388,207	0.06455598%
Town of Lee	377,545	0.06278297%
Town of Lempster	34,403	0.00572097%
Town of Lincoln	439,789	0.07313369%
Town of Lisbon	78,221	0.01300758%
Town of Litchfield	483,489	0.08040068%
Town of Littleton	857,380	0.14257601%
Town of Londonderry	3,951,423	0.65709269%
Town of Loudon	332,337	0.05526521%
Town of Lyme	129,634	0.02155718%
Town of Lyndeborough	27,027	0.00449439%
Town of Madison	170,600	0.02836953%
Town of Marlborough	102,633	0.01706712%
Town of Marlow	24,158	0.00401730%
Town of Mason	59,517	0.00989724%
Town of Meredith	874,350	0.14539800%
Town of Merrimack	3,353,471	0.55765765%
Town of Middleton	34,177	0.00568338%
Town of Milford	1,463,328	0.24334072%
Town of Milton	295,836	0.04919536%
Town of Monroe	25,567	0.00425160%
Town of Mont Vernon	139,780	0.02324439%
Town of Moultonborough	553,706	0.09207725%
Town of Nelson	26,054	0.00433259%
Town of New Boston	227,634	0.03785387%
Town of New Castle	186,147	0.03095488%
Town of New Durham	199,308	0.03314346%
Town of New Hampton	196,053	0.03260218%
Town of New Ipswich	186,811	0.03106530%
Town of New London	540,152	0.08982332%
Town of Newbury	117,281	0.01950297%
Town of Newfields	123,375	0.02051636%
Town of Newington	578,498	0.09619998%
Town of Newmarket	726,944	0.12088546%
Town of Newport	611,147	0.10162927%
Town of Newton	224,821	0.03738608%
Town of North Hampton	758,463	0.12612684%
Town of Northfield	226,918	0.03773480%
Town of Northumberland	173,189	0.02880006%
Town of Northwood	259,330	0.04312468%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Town of Nottingham	233,983	0.03890966%
Town of Orford	54,018	0.00898280%
Town of Ossipee	402,410	0.06691783%
Town of Pelham	1,808,523	0.30074412%
Town of Pembroke	457,206	0.07603001%
Town of Peterborough	863,923	0.14366406%
Town of Piermont	38,333	0.00637450%
Town of Pittsburg	28,418	0.00472571%
Town of Pittsfield	292,595	0.04865640%
Town of Plainfield	149,926	0.02493160%
Town of Plaistow	713,855	0.11870886%
Town of Plymouth	857,648	0.14262058%
Town of Raymond	711,541	0.11832405%
Town of Rindge	317,568	0.05280923%
Town of Rollinsford	113,088	0.01880571%
Town of Rumney	58,692	0.00976005%
Town of Rye	867,585	0.14427303%
Town of Salem	5,411,718	0.89992905%
Town of Salisbury	9,801	0.00162983%
Town of Sanbornton	261,963	0.04356253%
Town of Sandown	301,549	0.05014539%
Town of Sandwich	70,967	0.01180129%
Town of Seabrook	2,191,928	0.36450156%
Town of Shelburne	14,581	0.00242471%
Town of South Hampton	21,108	0.00351011%
Town of Springfield	77,345	0.01286191%
Town of Stark	-	0.00000000%
Town of Stewartstown	5,796	0.00096383%
Town of Strafford	172,582	0.02869912%
Town of Stratford	12,516	0.00208132%
Town of Stratham	547,773	0.09109064%
Town of Sugar Hill	83,919	0.01395511%
Town of Sunapee	382,695	0.06363937%
Town of Sutton	94,985	0.01579531%
Town of Swanzey	281,854	0.04687025%
Town of Tamworth	129,657	0.02156101%
Town of Thornton	189,670	0.03154073%
Town of Tilton	400,322	0.06657062%
Town of Troy	95,023	0.01580163%
Town of Troy Water And Sewer	20,337	0.00338189%
Town of Tuftonboro	218,020	0.03625513%
Town of Unity	18,080	0.00300657%
Town of Wakefield	572,200	0.09515267%

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

Schedule of Employer Allocations  
Year Ended June 30, 2023

Entity	2023 Employer Pension Contribution	Proportionate Share
Town of Walpole	262,575	0.04366430%
Town of Warner	166,556	0.02769704%
Town of Warren	15,962	0.00265436%
Town of Washington	63,149	0.01050122%
Town of Waterville Valley	323,762	0.05383925%
Town of Weare	566,710	0.09423972%
Town of Webster	59,011	0.00981310%
Town of Westmoreland	23,586	0.00392218%
Town of Whitefield	207,511	0.03450756%
Town of Wilmot	70,939	0.01179664%
Town of Wilton	194,008	0.03226211%
Town of Winchester	160,310	0.02665838%
Town of Windham	1,702,822	0.28316682%
Town of Wolfeboro	1,268,392	0.21092430%
Town of Woodstock	196,461	0.03267002%
Unity SD	168,569	0.02803179%
Village District of Eastman	45,031	0.00748833%
Village District of Eidelweiss	26,637	0.00442954%
Virtual Lrng Acad Charter Schl	799,710	0.13298591%
Wakefield SD	652,236	0.10846207%
Warner Village Water District	13,294	0.00221069%
Warren SD	133,207	0.02215135%
Washington SD	71,461	0.01188344%
Waterville Estates Village Dis	107,578	0.01788943%
Waterville Valley SD	115,478	0.01920315%
Weare SD	1,121,302	0.18646431%
Weeks Public Library	13,047	0.00216962%
Wentworth SD	127,195	0.02115160%
Westmoreland SD	207,083	0.03443639%
White Mountains Reg SD	1,956,439	0.32534147%
Wilton-Lyndeborough Coop SD	965,306	0.16052331%
Winchester SD	541,662	0.09007442%
Windham SD	4,551,432	0.75686979%
Winnacunnet Coop SD	2,093,840	0.34819025%
Winnisquam Reg SD	1,978,945	0.32908405%
Woodsville Fire District	98,720	0.01641641%
Woodsville Water & Light Dept	31,079	0.00516821%
	<b>\$ 601,349,406</b>	<b>100.0000%</b>

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
 Schedule of Pension Amounts by Employer  
 Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)					Deferred Inflows of Resources				Pension Expense				
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	0.0869%	\$ 4,867,413	\$ 124,373	\$ 70,391	\$ 128,108	\$ 68,531	\$ 391,403	\$ (1,956)	\$ -	\$ (147,933)	\$ (149,889)	\$ 610,822	\$ (32,000)	\$ 578,822
Alton SD	0.1348%	7,544,824	192,787	109,111	198,576	135,037	635,511	(3,032)	-	(556,336)	(559,368)	946,816	(107,082)	839,734
Amherst SD	0.4476%	25,059,372	640,322	362,401	659,550	729,391	2,391,664	(10,071)	-	(1,022,779)	(1,032,850)	3,144,754	165,686	3,310,440
Andover SD	0.0566%	3,165,920	80,896	45,785	83,325	28,712	238,718	(1,272)	-	(199,371)	(200,643)	397,298	(25,185)	372,113
Androscoggin Valley Reg Refuse	0.0197%	1,104,659	28,226	15,975	29,074	119,027	192,302	(444)	-	(2,905)	(3,349)	138,626	41,057	179,683
Ashland Electric Dept - Emp	0.0000%	-	-	-	-	-	-	-	-	(93,353)	(93,353)	-	(76,265)	(76,265)
Ashland SD	0.0581%	3,254,491	83,159	47,065	85,656	144,355	360,235	(1,308)	-	(21,991)	(23,299)	408,413	63,770	472,183
Auburn SD	0.1278%	7,152,185	182,754	103,433	188,242	241,149	715,578	(2,874)	-	(401,998)	(404,872)	897,543	(15,098)	882,445
Barnstead SD	0.1132%	6,337,695	161,942	91,654	166,805	118,348	538,749	(2,547)	-	(1,073,815)	(1,076,362)	795,331	(137,249)	658,082
Barrington SD	0.2699%	15,111,209	386,125	218,534	397,719	295,565	1,297,943	(6,073)	-	(32,316)	(38,389)	1,896,338	162,638	2,058,976
Bartlett SD	0.0691%	3,869,748	98,881	55,963	101,850	8,105	264,799	(1,555)	-	(642,132)	(643,687)	485,623	(199,860)	285,763
Bath SD	0.0200%	1,120,755	28,638	16,208	29,498	51,349	125,693	(450)	-	(67,967)	(68,417)	140,646	14,296	154,942
Bcep Solid Waste District	0.0075%	419,162	10,711	6,062	11,032	81,794	109,599	(168)	-	(39,577)	(39,745)	52,601	(1,668)	50,933
Bedford SD	1.0430%	58,392,849	1,492,067	844,459	1,536,869	345,632	4,219,027	(23,467)	-	(2,441,630)	(2,465,097)	7,327,844	(368,647)	6,959,197
Belknap County	0.3012%	16,861,270	430,843	243,843	443,780	1,244,328	2,362,794	(6,776)	-	(203,131)	(209,907)	2,115,957	231,191	2,347,148
Belknap County Conserv. Dist	0.0012%	67,448	1,723	975	1,775	146	4,619	(27)	-	(4,283)	(4,310)	8,464	(1,868)	6,596
Berlin Housing Authority	0.0079%	442,920	11,318	6,405	11,657	49,201	78,581	(178)	-	(178)	(178)	55,583	13,155	68,738
Berlin Water Works	0.0135%	758,513	19,382	10,969	19,964	50,315	50,315	(305)	-	(90,927)	(91,232)	95,187	(27,627)	67,560
Bethlehem SD	0.0553%	3,094,069	79,060	44,745	81,434	247,793	453,032	(1,243)	-	(227,661)	(228,904)	388,281	20,936	409,217
Bow SD - SAU 67	0.4812%	26,936,964	688,299	389,554	708,967	65,767	1,852,587	(10,826)	-	(282,525)	(293,351)	3,380,377	(6,456)	3,373,921
Brentwood SD	0.0863%	4,833,880	123,516	69,906	127,225	129,893	450,540	(1,943)	-	(606,614)	(608,557)	101,603	(754)	101,857
Brookline Public Library	0.0020%	114,014	2,913	1,649	3,001	18,372	25,935	(46)	-	(8,856)	(8,902)	14,308	(754)	13,554
Brookline SD	0.1348%	7,546,444	192,828	109,134	198,618	-	500,580	(3,033)	-	(283,839)	(286,872)	947,019	(93,783)	853,236
Campton SD	0.0929%	5,200,005	132,872	75,201	136,861	5,973	350,907	(2,090)	-	(157,825)	(159,915)	652,560	(67,588)	584,972
Campton/Thornton Fire Dept	0.0000%	-	-	-	-	-	-	-	-	(71,038)	(71,038)	-	(144,502)	(144,502)
Candia SD	0.0694%	3,884,206	99,250	56,172	102,230	-	257,652	(1,561)	-	(325,737)	(327,298)	487,437	(153,365)	334,072
Carroll County	0.3298%	18,464,650	471,813	267,030	485,980	772,593	1,997,416	(7,421)	-	(203,034)	(210,455)	2,317,168	350,754	2,667,922
Center Conway Fire Precinct	0.0031%	172,171	4,399	2,490	4,531	2,510	13,930	(69)	-	(9,241)	(9,310)	21,606	(4,278)	17,328
Central Hooksett Wtr Precinct	0.0046%	255,789	6,536	3,699	6,732	21,173	38,140	(103)	-	(35,989)	(36,092)	32,099	(10,981)	21,118
Cheshire County	0.4458%	24,958,978	637,757	360,949	656,907	946,133	2,601,746	(10,031)	-	(208,929)	(218,960)	3,132,156	48,796	3,180,952
Chester SD - (SAU 82)	0.1329%	7,439,496	190,096	107,588	195,804	373,048	866,536	(2,990)	-	(2,990)	(2,990)	933,598	214,180	1,147,778
Chesterfield SD	0.0716%	4,008,078	102,415	57,964	105,491	25,063	290,933	(1,611)	-	(168,433)	(170,044)	502,982	(31,363)	471,619
Chichester SD	0.0659%	3,688,361	94,246	53,340	97,076	72,733	317,395	(1,482)	-	(104,377)	(105,859)	462,860	(15,495)	447,365
City of Berlin	0.2364%	13,232,769	338,127	191,368	348,280	158,405	1,036,180	(5,318)	-	(177,273)	(182,591)	1,660,609	(133,642)	1,526,967
City of Claremont	0.2192%	12,271,784	313,571	177,471	322,987	-	814,029	(4,932)	-	(432,216)	(437,148)	1,540,012	(368,961)	1,171,051
City of Concord	1.2886%	72,140,948	1,843,361	1,043,280	1,898,712	1,280,069	6,065,422	(28,993)	-	(1,717,093)	(1,746,086)	9,053,122	(303,645)	8,749,477
City of Dover	1.6389%	91,751,219	2,344,447	1,326,878	2,414,844	2,120,442	8,206,611	(36,874)	-	(1,140,116)	(1,176,990)	11,514,057	440,092	11,954,149
City of Franklin	0.2043%	11,436,496	292,228	165,391	301,003	262,309	1,020,931	(4,596)	-	(228,514)	(233,110)	1,435,190	(40,202)	1,394,988
City of Keene	0.6911%	38,690,971	988,640	559,537	1,018,326	325,413	2,891,916	(15,549)	-	(440,018)	(455,567)	4,855,413	(189,408)	4,666,005
City of Laconia	0.4917%	27,528,557	703,416	398,110	724,537	1,535,964	3,362,027	(11,063)	-	(645,777)	(656,840)	3,454,618	212,827	3,667,445
City of Lebanon	0.5276%	29,536,790	754,730	427,152	777,393	1,392,799	3,352,074	(11,870)	-	(263,937)	(275,807)	3,706,635	331,982	4,038,617
City of Manchester	2.3121%	129,438,428	3,307,439	1,871,899	3,406,752	-	8,586,090	(52,020)	-	(4,470,712)	(4,522,732)	16,243,505	(1,914,975)	14,328,530
City of Nashua	2.2741%	127,308,091	3,253,004	1,841,090	3,350,683	2,506,786	10,951,563	(51,164)	-	(6,004,371)	(6,055,535)	15,976,165	(980,079)	14,996,086
City of Portsmouth	1.0127%	56,694,977	1,448,682	819,905	1,492,182	666,283	4,427,052	(22,785)	-	(999,940)	(1,022,725)	7,114,774	46,305	7,161,079
City of Rochester	0.5983%	33,494,802	855,866	484,392	881,566	681,187	2,903,011	(13,461)	-	(171,657)	(185,118)	4,203,334	156,674	4,360,008
City of Somersworth	0.2482%	13,896,883	355,096	200,972	365,759	286,094	1,207,921	(5,585)	-	(333,011)	(338,596)	1,743,950	57,116	1,801,066
Claremont SD	0.4570%	25,582,465	653,689	369,966	673,317	654,157	2,351,129	(10,281)	-	(600,149)	(610,430)	3,210,398	60,496	3,270,894
Cocheo Academy of The Arts	0.0005%	30,610	782	443	806	-	2,031	(12)	-	(167,441)	(167,453)	3,841	(66,110)	(62,269)
Colebrook SD	0.0788%	4,411,143	112,714	63,793	116,099	809,932	1,102,538	(1,773)	-	(480,879)	(482,652)	553,564	(52,191)	501,373
Community College System of NH	1.0056%	56,296,557	1,438,502	814,144	1,481,696	293,594	4,027,936	(22,625)	-	(2,244,283)	(2,266,908)	7,064,775	(1,111,543)	5,953,232
Concord SD	1.4094%	78,901,043	2,016,096	1,141,043	2,076,634	2,147,187	7,380,960	(31,709)	-	-	(31,709)	9,901,461	956,004	10,857,465
Contoocook Valley SD	0.7688%	43,038,624	1,099,732	622,411	1,132,754	1,253,446	4,108,343	(17,297)	-	(618,930)	(636,227)	5,401,009	571,421	5,972,430

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Proportionate Share	Net Pension Liability	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)				Deferred Inflows of Resources				Pension Expense			
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	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	Contributions and Share of Contributions	Proportionate Share of Plan Pension Expense	Total Employer Pension Expense
Conway SD	0.4553%	25,490,049	651,327	368,629	670,885	295,802	<b>1,986,643</b>	(10,244)	-	(148,055)	(158,299)	3,198,801	17,459	<b>3,216,260</b>
Conway Village Fire District	0.0309%	1,727,253	44,135	24,979	45,460	150,514	<b>265,088</b>	(694)	-	(70,339)	(71,033)	216,757	10,553	<b>227,310</b>
Cook Memorial Library	0.0010%	55,801	1,426	807	1,469	2,025	<b>5,727</b>	(22)	-	(947)	(969)	7,003	236	<b>7,239</b>
Coos County Institute	0.1867%	10,452,916	267,095	151,167	275,115	319,556	<b>1,012,933</b>	(4,201)	-	(237,497)	(241,698)	1,311,759	(807)	<b>1,310,952</b>
Coos County Nursing Home	0.0964%	5,398,019	137,931	78,064	142,073	616,472	<b>974,540</b>	(2,169)	-	-	(2,169)	677,409	238,618	<b>916,027</b>
Cornish SD	0.0402%	2,250,570	57,507	32,547	59,234	227,780	<b>377,068</b>	(904)	-	(11,939)	(12,843)	282,429	130,809	<b>413,238</b>
County of Merrimack	0.8459%	47,358,534	1,210,115	684,885	1,246,452	-	<b>3,141,452</b>	(19,033)	-	(3,629,654)	(3,648,687)	5,943,124	(1,494,429)	<b>4,448,695</b>
Croydon Village School	0.0043%	238,538	6,095	3,450	6,278	30,414	<b>46,237</b>	(96)	-	(35,741)	(35,837)	29,935	(3,909)	<b>26,026</b>
Deerfield Community School	0.1216%	6,804,754	173,877	98,408	179,098	40,741	<b>492,124</b>	(2,735)	-	(299,675)	(302,410)	853,943	(115,904)	<b>738,039</b>
Derry Coop SD	0.8973%	50,236,044	1,283,642	726,498	1,322,187	400,777	<b>3,733,104</b>	(20,189)	-	(492,337)	(512,526)	6,304,229	(336,474)	<b>5,967,755</b>
Derry Housing Authority	0.0011%	62,532	1,598	904	1,646	3,771	<b>7,919</b>	(25)	-	(8,701)	(8,726)	7,847	(9,356)	<b>(1,509)</b>
Dover Housing Authority	0.0360%	2,012,925	51,435	29,110	52,979	151,306	<b>284,830</b>	(809)	-	(15,227)	(16,036)	252,606	26,823	<b>279,429</b>
Dresden SD	0.2283%	12,778,120	326,509	184,793	336,313	507,843	<b>1,355,458</b>	(5,135)	-	(355,030)	(360,165)	1,603,554	20,904	<b>1,624,458</b>
Dunbarton SD - SAU 67	0.0516%	2,885,945	73,742	41,736	75,957	89,684	<b>281,119</b>	(1,160)	-	(65,884)	(67,044)	362,163	45,301	<b>407,464</b>
East Kingston SD	0.0412%	2,307,926	58,973	33,377	60,743	181,838	<b>334,931</b>	(928)	-	(185,871)	(186,799)	289,627	(34,937)	<b>254,690</b>
Epping SD	0.2440%	13,657,964	348,991	197,517	359,470	101,454	<b>1,007,432</b>	(5,489)	-	(1,345,213)	(1,350,702)	1,713,967	(347,635)	<b>1,366,332</b>
Epsom SD	0.0969%	5,426,106	138,649	78,471	142,812	64,936	<b>424,868</b>	(2,181)	-	(95,157)	(97,338)	680,934	(10,995)	<b>669,939</b>
Errol SD	0.0038%	213,942	5,467	3,094	6,311	2,699	<b>16,891</b>	(86)	-	(46,544)	(46,630)	26,848	(15,494)	<b>11,354</b>
Exeter Reg Coop SD	0.9124%	51,080,391	1,305,217	738,709	1,344,409	133,799	<b>3,522,134</b>	(20,529)	-	(571,370)	(591,899)	6,410,188	(28,852)	<b>6,381,336</b>
Exeter SD	0.3467%	19,409,847	495,965	280,699	510,857	526,096	<b>1,813,617</b>	(7,801)	-	(452,897)	(460,698)	2,435,783	96,294	<b>2,532,077</b>
Fall Mountain Reg SD	0.4638%	25,966,874	663,511	375,525	683,435	75,046	<b>1,797,517</b>	(10,436)	-	(245,711)	(256,147)	3,258,639	(166,130)	<b>3,092,509</b>
Farmington SD - (SAU 61)	0.2234%	10,525,342	319,539	180,848	329,134	163,316	<b>1,145,837</b>	(5,026)	-	(1,370,567)	(1,375,593)	1,569,322	(304,946)	<b>1,264,376</b>
Franklin SD	0.2458%	13,759,745	351,592	198,989	362,149	509,560	<b>1,422,290</b>	(5,530)	-	(48,300)	(53,830)	1,726,740	216,799	<b>1,943,539</b>
Freedom SD	0.0184%	1,028,452	26,279	14,873	27,068	11,197	<b>79,417</b>	(413)	-	(202,430)	(202,843)	129,603	(62,201)	<b>66,862</b>
Fremont SD - SAU 83	0.0965%	5,404,228	138,090	78,154	142,236	-	<b>358,480</b>	(2,172)	-	(222,941)	(225,113)	678,188	(88,375)	<b>589,813</b>
Gilford SD	0.3552%	19,886,057	508,133	287,586	523,391	-	<b>1,319,110</b>	(7,992)	-	(924,451)	(932,443)	2,495,544	(338,772)	<b>2,156,772</b>
Gilmanston SD	0.1175%	6,579,714	168,126	95,154	173,175	351,977	<b>788,432</b>	(2,644)	-	(403,625)	(406,269)	825,702	81,970	<b>907,672</b>
Goffstown SD	0.6626%	37,096,873	947,907	536,484	976,370	591,362	<b>3,052,123</b>	(14,909)	-	(613,328)	(628,237)	4,655,366	128,064	<b>4,783,430</b>
Goffstown Village Precinct	0.0033%	182,914	4,674	2,645	4,814	6,246	<b>18,379</b>	(74)	-	(3,455)	(3,529)	22,954	203	<b>23,157</b>
Governor Wentworth Reg SD	0.7589%	42,483,506	1,085,548	614,383	1,118,144	626,111	<b>3,444,186</b>	(17,074)	-	(336,569)	(353,643)	5,331,346	222,898	<b>5,554,244</b>
Grafton County	0.4353%	24,369,145	622,686	352,419	641,383	-	<b>1,616,488</b>	(9,794)	-	(1,855,115)	(1,864,909)	3,058,136	(698,116)	<b>2,360,020</b>
Grantham SD	0.0762%	4,267,498	109,044	61,715	112,318	230,963	<b>514,040</b>	(1,715)	-	(268,252)	(269,967)	535,537	12,795	<b>548,332</b>
Great Bay Elearning School	0.0274%	1,532,339	39,155	22,160	40,330	193,535	<b>295,180</b>	(616)	-	(37,154)	(37,770)	192,297	14,039	<b>206,336</b>
Greenland SD	0.1208%	6,762,312	172,792	97,794	177,981	642,999	<b>1,091,566</b>	(2,718)	-	(237,301)	(240,019)	848,617	152,064	<b>1,000,681</b>
Grs Coop SD	0.1048%	5,864,901	149,861	84,816	154,361	299,545	<b>688,583</b>	(2,357)	-	(170,902)	(173,259)	735,999	52,432	<b>788,431</b>
Hamptstead SD	0.2952%	16,526,267	422,283	238,998	434,963	445,464	<b>1,541,708</b>	(6,642)	-	(36,197)	(42,839)	2,073,917	116,954	<b>2,190,871</b>
Hampton Falls SD	0.0885%	4,951,776	126,529	71,611	130,328	38,586	<b>367,054</b>	(1,990)	-	(385,400)	(387,390)	621,409	(86,327)	<b>535,082</b>
Hampton SD - SAU 90	0.3530%	19,761,887	504,960	285,790	520,123	315,406	<b>1,626,279</b>	(7,942)	-	(533,987)	(541,929)	2,479,962	(86,129)	<b>2,393,833</b>
Hanover SD	0.1653%	9,251,996	236,409	133,800	243,508	48,296	<b>662,013</b>	(3,718)	-	(349,806)	(353,524)	1,161,053	(54,466)	<b>1,106,587</b>
Harrisville SD	0.0197%	1,102,863	28,181	15,949	29,027	115,091	<b>188,248</b>	(443)	-	(31,940)	(32,383)	138,401	34,666	<b>173,067</b>
Haverhill Coop SD	0.1894%	10,600,565	270,868	153,302	279,001	226,178	<b>929,349</b>	(4,260)	-	(224,279)	(228,539)	1,330,288	(27,815)	<b>1,302,473</b>
Henniker SD	0.1031%	5,771,117	147,465	83,460	151,893	4,211	<b>387,029</b>	(2,319)	-	(328,936)	(331,255)	724,230	(121,368)	<b>602,862</b>
Hill SD	0.0141%	788,266	20,142	11,400	20,747	33,821	<b>86,110</b>	(317)	-	(35,174)	(35,491)	98,921	16,115	<b>115,036</b>
Hillsboro-Deering SD	0.3422%	19,157,382	489,514	277,048	504,212	476,784	<b>1,747,558</b>	(7,699)	-	(444,849)	(452,548)	2,404,101	30,020	<b>2,434,121</b>
Hillsborough County	0.8978%	50,261,236	1,284,286	726,863	1,322,850	1,175,348	<b>4,509,347</b>	(20,199)	-	(1,549,386)	(1,569,585)	6,307,390	(390,614)	<b>5,916,776</b>
Hinsdale SD	0.1783%	9,980,997	255,037	144,342	262,695	152,031	<b>814,105</b>	(4,011)	-	(347,882)	(351,893)	1,252,537	72,880	<b>1,325,417</b>
Holderness SD	0.0651%	3,643,396	93,097	52,690	95,892	223,800	<b>465,479</b>	(1,464)	-	(79,887)	(81,351)	457,218	42,354	<b>499,572</b>
Hollis SD	0.2171%	12,153,283	310,543	175,757	319,868	573,176	<b>1,379,344</b>	(4,884)	-	(87,224)	(92,108)	1,525,142	237,993	<b>1,763,135</b>
Hollis-Brookline Coop	0.3389%	18,970,177	484,730	274,341	499,285	135,341	<b>1,393,697</b>	(7,624)	-	(233,120)	(240,744)	2,380,608	33,753	<b>2,414,361</b>
Hooksett Public Library	0.0097%	544,123	13,904	7,869	14,321	46,773	<b>82,867</b>	(219)	-	(2,221)	(2,440)	68,283	12,881	<b>81,164</b>
Hooksett SD	0.2918%	16,333,606	417,360	236,212	429,892	46,749	<b>1,130,213</b>	(6,564)	-	(356,135)	(362,699)	2,049,739	(146,524)	<b>1,903,215</b>
Hooksett Sewer Commission	0.0106%	595,373	15,213	8,610	15,670	39,970	<b>79,463</b>	(239)	-	(7,589)	(7,828)	74,715	15,148	<b>89,863</b>



**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)					Deferred Inflows of Resources				Pension Expense				
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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
Hooksett Village Wtr Precinct	0.0083%	466,659	11,924	6,749	12,282	25,531	56,486	(188)	-	(29,626)	(29,814)	58,562	(1,063)	57,499
Hopkinton SD	0.3068%	17,174,871	438,856	248,378	452,034	785,418	1,924,686	(6,902)	-	(339,493)	(346,395)	2,155,311	142,816	2,298,127
Hudson SD	0.7851%	43,950,445	1,123,031	635,598	1,156,753	500,375	3,415,757	(17,663)	-	(537,955)	(555,618)	5,515,435	(95,583)	5,419,852
Inter-Lakes SD	0.3922%	21,958,424	561,086	317,556	577,934	204,857	1,661,433	(8,825)	-	(908,564)	(917,389)	2,755,610	(48,929)	2,706,681
Jackson SD	0.0232%	1,298,707	33,185	18,782	34,181	168,935	255,083	(522)	-	(9,162)	(9,684)	162,978	53,139	216,117
Jaffrey-Rindge Coop SD	0.3682%	20,615,115	526,762	298,129	542,579	231,667	1,599,137	(8,285)	-	(968,420)	(976,705)	2,587,035	(268,757)	2,318,278
John Stark SD	0.1746%	9,775,061	249,774	141,364	257,275	-	648,413	(3,928)	-	(819,107)	(823,035)	1,226,693	(353,858)	872,835
Kearsarge Reg SD - SAU 65	0.6246%	34,968,575	893,525	505,705	920,355	1,021,592	3,341,177	(14,053)	-	-	(14,053)	4,388,281	491,969	4,880,250
Keene SD	0.8167%	45,722,580	1,168,313	661,226	1,203,395	122,462	3,155,396	(18,375)	-	(1,855,206)	(1,873,581)	5,737,824	(845,830)	4,891,994
Kensington SD	0.0531%	2,973,371	75,976	43,000	78,258	290,825	488,059	(1,195)	-	-	(1,195)	373,135	157,741	530,876
Laconia Housing & Redevelopmnt	0.0435%	2,436,211	62,251	35,232	64,120	485,365	646,968	(979)	-	-	(979)	305,725	178,113	483,838
Laconia SD	0.5983%	33,496,161	855,901	484,411	881,602	1,043,303	3,265,217	(13,462)	-	(422,476)	(435,938)	4,203,505	570,127	4,773,632
Laconia Water Works	0.0259%	1,447,371	36,984	20,931	38,094	55,774	151,783	(582)	-	(19,451)	(20,033)	181,634	10,461	192,095
Lafayette Reg SD	0.0439%	2,455,519	62,744	35,511	64,628	82,613	245,496	(987)	-	(14,202)	(15,189)	308,148	30,618	338,766
Lakes Region Mutual Fire Aid	0.0181%	1,015,930	25,959	14,692	26,739	37,178	104,568	(408)	-	(23,405)	(23,813)	127,491	(8,259)	119,232
Lakes Region Planning Comm.	0.0051%	283,205	7,237	4,096	7,454	48,566	67,353	(114)	-	(71,950)	(72,064)	35,540	(3,493)	32,047
Land & Comm Heritage Inv Prog	0.0045%	251,469	6,426	3,637	6,619	58,988	75,670	(101)	-	(293)	(394)	31,557	19,564	51,121
Landaff SD	0.0026%	143,134	3,657	2,070	3,767	41,791	51,285	(58)	-	(56,413)	(56,471)	17,962	1,049	19,011
Lebanon SD	0.6535%	36,582,074	934,753	529,039	962,821	197,775	2,624,388	(14,702)	-	(515,159)	(529,861)	4,590,763	95,817	4,686,580
Lempster SD	0.0326%	1,825,133	46,636	26,395	48,037	48,930	169,998	(733)	-	(27,779)	(28,512)	229,040	(25,806)	203,234
Lincoln-Woodstock Coop SD	0.1039%	5,818,409	148,673	84,144	153,138	-	385,955	(2,338)	-	(474,452)	(476,790)	730,165	(179,974)	550,191
Lisbon Reg SD	0.0941%	1,267,127	134,587	76,172	138,628	54,622	404,009	(2,117)	-	(363,908)	(366,025)	660,983	(85,326)	575,657
Litchfield SD	0.3358%	18,798,742	480,349	271,862	494,773	239,338	1,486,322	(7,555)	-	(579,674)	(587,229)	2,359,094	(21,591)	2,337,503
Littleton Public Library	0.0038%	214,268	5,475	3,099	5,639	15,134	29,347	(86)	-	(1,446)	(1,532)	26,889	1,183	28,072
Littleton SD	0.2475%	13,853,632	353,991	200,347	364,620	397,807	1,316,765	(5,568)	-	(344,341)	(349,909)	1,738,522	(24,797)	1,713,725
Littleton Water & Light	0.0306%	1,714,843	43,818	24,800	45,134	42,719	156,471	(689)	-	(21,629)	(22,318)	215,199	20,392	235,591
Londonderry SD	1.2051%	67,462,537	1,723,817	975,622	1,775,579	391,859	4,866,877	(27,112)	-	(1,711,155)	(1,738,267)	8,466,018	(336,270)	8,129,748
Lower Bartlett Water Precinct	0.0039%	220,766	5,641	3,193	5,810	117,155	131,799	(89)	-	(89)	(89)	27,704	41,910	69,614
Lyme SD	0.0765%	4,282,448	109,426	61,931	112,712	95,552	379,621	(1,721)	-	(150,729)	(152,450)	537,414	48,855	586,269
Madison SD	0.0461%	2,581,812	65,971	37,337	67,952	108,433	279,693	(1,038)	-	(90,788)	(91,826)	323,997	(21,652)	302,345
Manchester SD	2.9748%	166,539,583	4,255,455	2,408,444	4,383,235	3,516,076	14,563,210	(66,930)	-	(845,068)	(911,998)	20,899,409	(299,472)	20,599,937
Marlborough SD	0.0469%	2,623,202	67,029	37,936	69,041	84,251	258,257	(1,054)	-	(194,933)	(195,987)	329,191	(12,879)	316,312
Marlow SD	0.0119%	668,946	17,093	9,674	17,606	23,827	68,200	(269)	-	(30,554)	(30,823)	83,947	8,046	91,993
Mascenic Reg SD	0.2423%	13,562,793	346,559	196,141	356,966	554,451	1,454,117	(5,451)	-	(611,528)	(616,979)	1,702,024	109,064	1,811,088
Mascoma Valley Regional SD	0.3506%	19,626,564	501,502	283,833	516,561	270,696	1,572,592	(7,888)	-	(533,173)	(541,061)	2,462,979	(104,796)	2,358,183
Mason SD (SAU 89)	0.0210%	1,175,821	30,045	17,004	30,947	48,600	126,596	(473)	-	(29,217)	(29,690)	147,556	37,575	185,131
Maxfield Public Library	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(14,886)	(14,886)
Meriden Village Water District	0.0013%	73,629	1,881	1,065	1,938	1,844	6,728	(30)	-	(793)	(823)	9,240	72	9,312
Merrimack SD	1.0317%	57,755,909	1,475,791	835,248	1,520,105	438,589	4,269,733	(23,211)	-	(764,881)	(788,092)	7,247,913	(76,124)	7,171,789
Merrimack Valley SD	0.6170%	34,543,930	882,674	499,564	909,178	77,139	2,368,555	(13,883)	-	(284,306)	(298,189)	4,334,992	(183,996)	4,150,996
Merrimack Village District	0.0274%	1,532,004	39,146	22,155	40,322	112,372	213,995	(616)	-	(38,728)	(39,344)	192,524	45,307	237,831
Middleton SD	0.0292%	1,633,515	41,740	23,623	42,993	82,159	190,515	(656)	-	(52,532)	(53,188)	204,993	22,364	227,357
Milford SD	0.0209%	1,171,344	29,930	16,940	30,829	44,950	122,649	(471)	-	(42,523)	(42,994)	146,994	19,474	166,468
Milford Area Communication Ctr	0.0084%	470,504	12,022	6,804	12,383	16,964	48,173	(189)	-	(6,168)	(6,357)	59,044	1,154	60,198
Milford SD	0.6018%	33,690,832	860,875	487,226	886,725	227,159	2,461,985	(13,540)	-	(1,367,586)	(1,381,126)	4,227,935	(344,655)	3,883,280
Milton SD	0.1153%	6,456,996	164,991	93,379	169,945	-	428,315	(2,595)	-	(1,196,147)	(1,198,742)	810,302	(371,848)	438,454
Monadnock Reg SD - SAU 93	0.4438%	24,845,570	634,859	359,309	653,922	210,877	1,858,967	(9,985)	-	(1,547,871)	(1,557,856)	3,117,924	(402,159)	2,715,765
Monroe SD	0.0428%	2,394,364	61,181	34,627	63,018	304,847	463,673	(962)	-	(39,620)	(40,582)	300,474	75,546	376,020
Mont Vernon SD	0.0599%	3,354,149	85,706	48,507	88,279	176,867	399,359	(1,348)	-	(58,941)	(60,289)	420,919	115,789	536,708
Moultonborough SD - SAU 45	0.2270%	12,708,159	324,722	183,781	334,472	149,167	992,142	(5,107)	-	(138,605)	(143,712)	1,594,774	32,925	1,627,699
Mountain Lakes District	0.0014%	79,391	2,029	1,148	2,090	52,556	57,823	(32)	-	-	(32)	9,963	15,253	25,216
Nashua Airport Authority	0.0074%	413,119	10,556	5,974	10,873	28,390	55,793	(166)	-	(1,447)	(1,613)	51,843	11,810	63,653

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)							Deferred Inflows of Resources				Pension Expense		
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	
													Contributions and Share of Contributions	Total Employer Pension Expense
Nashua Housing Redevelop Auth	0.0350%	1,960,224	50,088	28,348	51,592	90,045	220,073	(788)	-	(2,405)	(3,193)	245,993	28,859	274,852
NE Interstate Water Pol Cntrl	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(18,602)	(18,602)
Nelson SD	0.0141%	789,764	20,180	11,421	20,786	34,716	87,103	(317)	-	(73,925)	(74,242)	99,109	7,060	106,169
New Boston SD	0.1274%	7,129,796	182,182	103,109	187,653	348,288	821,232	(2,865)	-	(94,153)	(97,018)	894,733	50,870	945,603
New Castle SD	0.0113%	631,577	16,138	9,134	16,623	3,448	45,343	(254)	-	(235,905)	(236,159)	79,258	(77,448)	1,810
New London-Springfield Wtr Sys	0.0044%	246,014	6,286	3,558	6,475	9,184	25,503	(99)	-	(1,815)	(1,914)	30,873	2,238	33,111
Newfields SD	0.0381%	2,130,355	54,435	30,809	56,070	180,199	321,513	(856)	-	(48,494)	(49,350)	267,343	22,887	290,230
Newfound Area SD	0.3477%	19,467,836	497,446	281,538	512,383	299,595	1,590,962	(7,824)	-	(665,790)	(673,614)	2,443,060	(106,713)	2,336,347
Newington SD	0.0189%	1,060,346	27,094	15,334	27,980	33,758	104,094	(426)	-	(20,919)	(21,345)	133,065	(7,644)	125,421
Newmarket Housing Authority	0.0047%	265,201	6,776	3,835	6,980	129,408	146,999	(107)	-	-	(107)	33,281	50,019	83,300
Newmarket SD	0.3276%	18,339,093	468,604	265,214	482,675	845,581	2,062,074	(7,370)	-	(290,479)	(297,849)	2,301,412	441,537	2,742,949
Newport SD	0.2469%	13,821,579	353,172	199,883	363,777	245,926	1,162,758	(5,555)	-	(262,365)	(267,920)	1,734,499	114,696	1,849,195
Next Charter School	0.0165%	921,793	23,554	13,331	24,261	77,770	138,916	(370)	-	(3,570)	(3,940)	115,678	44,360	160,038
NH Comm Development Fin Auth	0.0002%	10,966	280	159	289	1,656	2,384	(4)	-	(76,495)	(76,499)	1,376	(20,687)	(19,311)
NH Municipal Bond Bank	0.0062%	349,852	8,939	5,059	9,208	38,614	61,820	(141)	-	(2,488)	(2,629)	43,904	11,013	54,917
NH Retirement System	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.0278%	1,557,252	39,791	22,520	40,986	73,435	176,732	(626)	-	(20,753)	(21,379)	195,423	4,455	199,878
North Country Charter Academy	0.0086%	482,755	12,335	6,981	12,706	77,834	109,856	(194)	-	(39,744)	(39,938)	60,582	8,358	68,940
North Country Edu Svc Ag Inc	0.0175%	978,683	25,008	14,153	25,758	2,206	67,125	(393)	-	(115,792)	(116,185)	122,817	(52,184)	70,633
North Hampton SD	0.1357%	7,599,462	194,183	109,901	200,014	157,848	661,946	(3,054)	-	(217,384)	(220,438)	953,673	(61,887)	891,786
Northumberland SD	0.0942%	5,274,938	134,786	76,285	138,834	102,025	451,930	(2,120)	-	(46,108)	(48,228)	661,963	13,250	675,213
Northwood SD	0.1005%	5,624,734	143,724	81,343	148,040	521,641	895,748	(2,261)	-	-	(2,261)	705,860	194,198	900,058
Nottingham SD	0.1235%	6,914,876	176,690	100,001	181,996	344,568	803,255	(2,779)	-	(70,913)	(73,692)	867,673	49,333	917,006
Oyster River Coop SD	0.7005%	39,214,679	1,002,022	567,111	1,032,110	758,787	3,360,030	(15,760)	-	(945,827)	(961,587)	4,921,134	7,950	4,929,084
Pease Development Authority	0.1020%	5,711,070	145,930	82,592	150,312	483,224	862,058	(2,295)	-	(132,554)	(134,849)	716,694	120,944	837,638
Pelham SD	0.4242%	23,745,881	606,760	343,406	624,979	185,365	1,760,510	(9,543)	-	(140,760)	(150,303)	2,979,921	93,416	3,073,337
Pembroke SD	0.3854%	21,578,418	551,376	312,060	567,933	119,863	1,551,232	(8,672)	-	(331,899)	(340,571)	2,707,922	(206,581)	2,501,341
Pemi Baker Coop	0.1948%	10,904,819	278,642	157,702	287,009	2,698	726,051	(4,383)	-	(578,555)	(582,938)	1,368,469	(225,250)	1,143,219
Penacook Boscawen Water Prcnct	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(3,749)	(3,749)
Piermont SD	0.0170%	952,234	24,332	13,771	25,062	49,151	112,316	(383)	-	(65,576)	(65,959)	119,498	(2,436)	117,062
Pittsburg SD	0.0371%	2,077,878	53,094	30,050	54,689	44,674	182,507	(835)	-	(14,861)	(15,696)	260,757	28,913	289,670
Pittsfield SD	0.1537%	8,603,131	219,829	124,416	226,430	174,074	744,749	(3,457)	-	(201,899)	(205,356)	1,079,625	51,750	1,131,375
Plainfield SD	0.0735%	4,111,954	105,070	59,466	108,224	175,696	448,456	(1,653)	-	(169,280)	(170,933)	516,018	57,907	573,925
Plastow Public Library	0.0043%	241,378	6,168	3,491	6,353	7,516	23,528	(97)	-	(8,113)	(8,210)	30,291	3,956	34,247
Plymouth SD	0.1443%	8,079,545	206,540	116,844	212,649	527,005	1,062,948	(3,247)	-	(141,525)	(144,772)	1,013,919	73,902	1,087,821
Plymouth Village Water & Sewer	0.0160%	893,249	22,824	12,918	23,510	161,333	220,585	(359)	-	(88,412)	(88,771)	112,096	(1,595)	110,501
Portsmouth Housing Authority	0.0528%	2,953,495	75,468	42,713	77,734	530,050	725,965	(1,187)	-	(22,541)	(23,728)	370,640	163,767	534,407
Portsmouth SD	0.9574%	53,596,887	1,369,519	775,102	1,410,642	1,215,315	4,770,578	(21,540)	-	(432,216)	(453,756)	6,725,988	387,062	7,113,050
Profile SD	0.0824%	4,611,271	117,828	66,687	121,366	18,880	324,761	(1,853)	-	(64,886)	(66,739)	578,678	(38,255)	540,423
Prospect Mountain High School	0.1712%	9,583,648	244,883	138,596	252,237	1,067,080	1,702,796	(3,852)	-	(92,912)	(96,764)	1,202,673	300,746	1,503,419
Raymond SD	0.3311%	18,535,161	473,614	268,050	487,836	834,573	2,064,073	(7,449)	-	(540,652)	(548,101)	2,326,017	44,704	2,370,721
Richmond-Pol	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(3,279)	(3,279)
Rivendell Interstate SD	0.0368%	2,061,428	52,674	29,812	54,256	191,320	328,062	(828)	-	(357,984)	(358,812)	258,693	48,302	306,995
Rochester SD	0.9943%	55,663,239	1,422,319	804,985	1,465,027	271,601	3,963,932	(22,370)	-	(2,564,578)	(2,586,948)	6,985,299	(894,427)	6,090,872
Rockingham County	0.7514%	42,067,351	1,074,914	608,365	1,107,191	2,633,530	5,424,000	(16,906)	-	(955,371)	(972,277)	5,279,122	95,010	5,374,132
Rockingham Planning Comm	0.0101%	5,867,826	14,509	8,212	14,945	42,766	80,432	(228)	-	-	(228)	71,258	11,411	82,669
Rollinsford SD	0.0426%	2,383,696	60,909	34,472	62,738	34,302	192,421	(958)	-	(227,461)	(228,419)	299,135	(27,625)	271,510
Rumney SD	0.0405%	2,269,765	57,998	32,825	59,739	66,539	217,101	(912)	-	(126,441)	(127,353)	284,838	(9,400)	275,438
Rye SD	0.1651%	9,244,148	236,208	133,686	243,301	775,085	1,388,280	(3,715)	-	(838,221)	(841,936)	1,160,068	(52,252)	1,107,816
Rye Water District	0.0068%	381,225	9,741	5,513	10,034	35,393	60,681	(153)	-	(6,170)	(6,323)	47,841	4,023	51,864
Salem Housing Authority	0.0088%	492,483	12,584	7,122	12,962	23,689	56,357	(198)	-	(6,928)	(7,126)	61,803	(2,857)	58,946
Salem SD	1.0516%	58,873,332	1,504,344	851,408	1,549,515	373,504	4,278,771	(23,660)	-	(649,293)	(672,953)	7,388,140	105,654	7,493,794

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)					Deferred Inflows of Resources				Pension Expense				
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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
Sanborn Regional SD	0.4902%	27,444,911	701,278	396,900	722,336	515,576	<b>2,336,090</b>	(11,030)	-	(1,047,761)	<b>(1,058,791)</b>	3,444,121	(290,422)	<b>3,153,699</b>
Sanborn Public Library	0.0021%	115,699	2,956	1,673	3,045	9,665	<b>17,339</b>	(46)	-	(3,621)	<b>(3,667)</b>	14,519	2,602	<b>17,121</b>
Sandown Public Library	0.0024%	132,894	3,396	1,922	3,498	14,656	<b>23,472</b>	(53)	-	(8,776)	<b>(8,829)</b>	16,677	7,532	<b>24,209</b>
SAU 02	0.0177%	990,301	25,304	14,321	26,064	52,321	<b>118,010</b>	(398)	-	(14,082)	<b>(14,480)</b>	124,275	15,967	<b>140,242</b>
SAU 03	0.3127%	17,508,068	447,370	253,196	460,803	457,212	<b>1,618,581</b>	(7,036)	-	(383,940)	<b>(390,976)</b>	2,197,125	(10,203)	<b>2,186,922</b>
SAU 06	0.0218%	1,219,204	31,153	17,632	32,089	49,959	<b>130,833</b>	(490)	-	(58,557)	<b>(59,047)</b>	153,001	(9,975)	<b>143,026</b>
SAU 07	0.0179%	1,001,221	25,583	14,479	26,352	120,814	<b>187,228</b>	(402)	-	(25,065)	<b>(25,467)</b>	125,645	38,303	<b>163,948</b>
SAU 09	0.0242%	1,355,691	34,641	19,606	35,681	69,557	<b>159,485</b>	(545)	-	(48,914)	<b>(49,459)</b>	170,129	18,889	<b>189,018</b>
SAU 13	0.0126%	702,870	17,960	10,165	18,499	125,428	<b>172,052</b>	(282)	-	(65,237)	<b>(65,519)</b>	88,205	9,843	<b>98,048</b>
SAU 15	0.0169%	944,517	24,135	13,659	24,859	8,830	<b>71,483</b>	(380)	-	(38,848)	<b>(39,228)</b>	118,529	(5,953)	<b>112,576</b>
SAU 16	0.0439%	2,459,922	62,856	35,575	64,744	109,338	<b>272,513</b>	(989)	-	(198,930)	<b>(199,919)</b>	308,701	34,295	<b>342,996</b>
SAU 18 - Emp/Teach	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(136,064)	<b>(136,064)</b>
SAU 19	0.0349%	1,955,634	49,971	28,282	51,471	110,083	<b>239,807</b>	(786)	-	-	<b>(786)</b>	245,417	30,328	<b>275,745</b>
SAU 20	0.0136%	762,814	19,492	11,032	20,077	67,055	<b>117,656</b>	(307)	-	(12,317)	<b>(12,624)</b>	95,727	16,768	<b>112,495</b>
SAU 21	0.0313%	1,753,766	44,813	25,362	46,158	111,863	<b>228,196</b>	(705)	-	(44,258)	<b>(44,963)</b>	220,084	84,751	<b>304,835</b>
SAU 23	0.0434%	2,428,354	62,050	35,118	63,913	120,474	<b>281,555</b>	(976)	-	(63,659)	<b>(64,635)</b>	304,739	17,025	<b>321,764</b>
SAU 24	0.0402%	2,249,369	57,476	32,530	59,202	427,614	<b>576,822</b>	(904)	-	(399,489)	<b>(400,393)</b>	282,278	13,986	<b>296,264</b>
SAU 29	0.0521%	2,916,750	74,529	42,181	76,767	7,440	<b>200,917</b>	(1,172)	-	(86,630)	<b>(87,802)</b>	366,029	(22,712)	<b>343,317</b>
SAU 34	0.0167%	935,794	23,912	13,533	24,630	47,151	<b>109,226</b>	(376)	-	(51,194)	<b>(51,570)</b>	117,435	9,064	<b>126,499</b>
SAU 35	0.0176%	986,289	25,202	14,263	25,959	51,161	<b>116,585</b>	(396)	-	(266,908)	<b>(267,304)</b>	123,771	(29,907)	<b>93,864</b>
SAU 39	0.0384%	2,151,581	54,978	31,116	56,628	214,382	<b>357,104</b>	(865)	-	(43,201)	<b>(44,066)</b>	270,007	60,113	<b>330,120</b>
SAU 41	0.0308%	1,722,039	44,002	24,904	45,323	164,424	<b>278,653</b>	(692)	-	(99,458)	<b>(100,150)</b>	216,102	83,501	<b>299,603</b>
SAU 42	2.7411%	153,453,131	3,921,067	2,219,192	4,038,807	3,124,042	<b>13,303,108</b>	(61,671)	-	(706,198)	<b>(767,869)</b>	19,257,162	445,339	<b>19,702,501</b>
SAU 44	0.0000%	-	-	-	-	-	-	-	-	(1,428,067)	<b>(1,428,067)</b>	-	(443,050)	<b>(443,050)</b>
SAU 46	0.0193%	1,080,622	27,612	15,628	28,441	147,985	<b>219,666</b>	(434)	-	(61,852)	<b>(62,286)</b>	135,610	39,392	<b>175,002</b>
SAU 48	0.0324%	1,812,333	46,309	26,209	47,700	50,039	<b>170,257</b>	(728)	-	(47,122)	<b>(47,850)</b>	227,434	43,264	<b>270,698</b>
SAU 50	0.0251%	1,406,056	35,928	20,334	37,007	66,023	<b>159,292</b>	(565)	-	(20,307)	<b>(20,872)</b>	176,449	(14,478)	<b>161,971</b>
SAU 53	0.0837%	4,687,506	119,776	67,789	123,373	232,352	<b>543,290</b>	(1,884)	-	(294,616)	<b>(296,500)</b>	588,245	9,706	<b>597,951</b>
SAU 55	0.0000%	-	-	-	-	-	-	-	-	(789,912)	<b>(789,912)</b>	-	(307,177)	<b>(307,177)</b>
SAU 56	0.0000%	-	-	-	-	-	-	-	-	(671,166)	<b>(671,166)</b>	-	(239,048)	<b>(239,048)</b>
SAU 58	0.0095%	534,451	13,656	7,729	14,066	28,218	<b>63,669</b>	(215)	-	-	<b>(215)</b>	67,069	12,333	<b>79,402</b>
SAU 67	0.0170%	954,180	24,381	13,799	25,114	111,732	<b>175,026</b>	(383)	-	(83,272)	<b>(83,655)</b>	119,742	30,645	<b>150,387</b>
SAU 70	0.0287%	1,606,005	41,037	23,226	42,269	139,080	<b>245,612</b>	(645)	-	(386)	<b>(1,031)</b>	201,541	73,089	<b>274,630</b>
Seabrook SD	0.2534%	14,183,775	362,427	205,121	373,310	685,715	<b>1,626,573</b>	(5,700)	-	(52,084)	<b>(57,784)</b>	1,779,952	330,080	<b>2,110,032</b>
Seacoast Charter School	0.0349%	1,953,242	49,910	28,247	51,408	292,849	<b>422,414</b>	(785)	-	(31,098)	<b>(31,883)</b>	245,116	125,900	<b>371,016</b>
Shaker Regional SD - SAU 80	0.3392%	18,986,729	485,153	274,580	499,721	23,550	<b>1,283,004</b>	(7,631)	-	(738,738)	<b>(746,369)</b>	2,382,685	(238,910)	<b>2,143,775</b>
Somersworth Housing Authority	0.0141%	791,878	20,234	11,452	20,842	56,842	<b>109,370</b>	(318)	-	(28,351)	<b>(28,669)</b>	99,374	17,743	<b>117,117</b>
Somersworth SD	0.3829%	21,433,208	547,666	309,960	564,111	598,385	<b>2,020,122</b>	(8,614)	-	(236,405)	<b>(245,019)</b>	2,689,699	40,746	<b>2,730,445</b>
Souhegan Coop SD	0.2765%	15,477,092	395,474	223,825	407,349	442,749	<b>1,469,297</b>	(6,220)	-	(683,127)	<b>(689,347)</b>	1,942,253	(130,223)	<b>1,812,030</b>
South Hampton SD	0.0335%	1,873,692	47,877	27,097	49,315	226,006	<b>350,295</b>	(753)	-	-	<b>(753)</b>	235,134	90,093	<b>325,227</b>
Southern NH Planning Comm	0.0159%	888,175	22,695	12,845	23,376	78,622	<b>137,538</b>	(357)	-	(23,979)	<b>(24,336)</b>	111,459	29,201	<b>140,660</b>
Stark SD	0.0061%	340,710	8,706	4,927	8,967	38,854	<b>61,454</b>	(137)	-	(32,556)	<b>(32,693)</b>	42,756	(9,402)	<b>33,354</b>
State of New Hampshire	18.8777%	1,056,824,187	27,004,211	15,283,462	27,815,062	15,876,960	<b>85,979,695</b>	(424,724)	-	(5,199,870)	<b>(5,624,594)</b>	132,623,143	3,921,689	<b>136,544,832</b>
Stewartstown SD	0.0179%	1,001,584	25,593	14,485	26,361	69,507	<b>135,946</b>	(403)	-	(34,874)	<b>(35,277)</b>	125,691	18,664	<b>144,355</b>
Stoddard SD	0.0146%	819,695	20,945	11,854	21,574	74,502	<b>128,875</b>	(329)	-	(24,872)	<b>(25,201)</b>	102,865	29,430	<b>132,295</b>
Stratford County	0.9118%	51,046,969	1,304,363	738,226	1,343,530	4,356,746	<b>7,742,865</b>	(20,515)	-	(932,775)	<b>(953,290)</b>	6,405,993	1,039,427	<b>7,445,420</b>
Stratford SD	0.0806%	4,815,298	123,042	69,637	126,736	161,099	<b>480,514</b>	(1,935)	-	(681,241)	<b>(683,176)</b>	604,282	(195,220)	<b>409,062</b>
Stratford SD	0.0206%	1,154,130	29,491	16,691	30,376	141,901	<b>218,459</b>	(464)	-	(44,986)	<b>(45,450)</b>	144,834	13,506	<b>158,340</b>
Stratham SD	0.1964%	10,993,567	280,910	158,986	289,345	754,560	<b>1,483,801</b>	(4,418)	-	-	<b>(4,418)</b>	1,379,606	298,695	<b>1,678,301</b>
Sullivan County	0.2892%	16,187,484	413,626	234,098	426,046	285,570	<b>1,359,340</b>	(6,506)	-	(727,361)	<b>(733,867)</b>	2,031,402	(272,376)	<b>1,759,026</b>
Sunapee SD	0.1795%	10,048,696	256,766	145,321	264,476	107,476	<b>774,039</b>	(4,038)	-	(583,297)	<b>(587,335)</b>	1,261,032	(95,899)	<b>1,165,133</b>
Swnh District Fire Mutual Aid	0.0243%	1,359,238	34,732	19,657	35,774	-	<b>90,163</b>	(546)	-	(59,315)	<b>(59,861)</b>	170,574	(74,719)	<b>95,855</b>

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)								Deferred Inflows of Resources				Pension Expense				
	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 Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	
				Investment Earnings on Pension Plan Investments	Changes of Assumptions		Employer Contributions	Share of Contributions				Employer Contributions	Share of Contributions			Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions
Tamworth SD	0.0781%	4,372,192	111,719	63,229	115,074	128,432	418,454	(1,757)	-	(99,424)	(101,181)	548,676	(78,393)	470,283			
Thornton Public School Library	0.0009%	47,870	1,223	692	1,260	11,064	14,239	(19)	-	(3,545)	(3,564)	6,007	1,705	7,712			
Thornton SD	0.0699%	3,912,525	99,974	56,582	102,976	69,605	329,137	(1,572)	-	(108,699)	(110,271)	490,991	15,883	506,874			
Tilton-Northfield Fire Dist	0.0748%	4,185,769	106,956	60,533	110,167	387,595	665,251	(1,682)	-	(21,186)	(22,868)	525,281	133,159	658,440			
Timberlane Reg SD	1.0473%	58,628,324	1,498,084	847,865	1,543,067	248,719	4,137,735	(23,562)	-	(2,278,090)	(2,301,652)	7,357,394	(972,324)	6,385,070			
Town of Albany	0.0000%	-	-	-	-	-	-	-	-	(15,936)	(15,936)	-	(11,276)	(11,276)			
Town of Alexandria	0.0127%	711,890	18,190	10,295	18,737	84,741	131,963	(286)	-	(44,614)	(44,900)	89,337	13,417	102,754			
Town of Allenstown	0.0612%	3,426,884	87,564	49,559	90,194	218,261	445,578	(1,377)	-	(368,737)	(370,114)	430,047	(24,059)	405,988			
Town of Alstead	0.0067%	375,537	9,596	5,431	9,884	29,389	54,300	(151)	-	(6,292)	(6,443)	47,127	4,647	51,774			
Town of Alton	0.1224%	6,851,190	175,063	99,080	180,320	472,371	926,834	(2,753)	-	(4,911)	(7,664)	859,770	217,514	1,077,284			
Town of Amherst	0.0918%	5,140,536	131,352	74,341	135,296	11,361	352,530	(2,066)	-	(159,823)	(161,889)	645,097	(11,449)	633,648			
Town of Andover	0.0071%	395,888	10,116	5,725	10,420	45,085	71,346	(159)	-	-	(159)	49,681	31,343	81,024			
Town of Antrim	0.0369%	2,064,053	52,741	29,850	54,325	76,888	213,804	(830)	-	(131,148)	(131,978)	259,022	(3,172)	255,850			
Town of Ashland	0.0391%	2,191,426	55,996	31,692	57,677	178,213	323,578	(881)	-	(30,296)	(31,177)	275,007	112,537	387,544			
Town of Atkinson	0.0643%	3,598,068	91,939	52,034	94,699	479,816	718,488	(1,446)	-	-	(1,446)	451,529	255,998	707,527			
Town of Auburn	0.0579%	3,243,403	82,876	46,905	85,365	104,640	319,786	(1,303)	-	(131,403)	(132,706)	407,022	(8,023)	398,999			
Town of Barrstead	0.0553%	3,098,174	79,165	44,805	81,542	225,922	431,434	(1,245)	-	-	(1,245)	388,797	84,637	473,434			
Town of Barrington	0.0916%	5,128,331	131,040	74,164	134,975	429,561	769,740	(2,061)	-	(35,798)	(37,859)	643,565	124,879	768,444			
Town of Bartlett	0.0155%	867,425	22,165	12,544	22,830	53,761	111,300	(349)	-	(53,003)	(53,352)	108,855	18,592	127,447			
Town of Bedford	0.4300%	24,072,218	615,098	348,125	633,568	462,645	2,059,436	(9,674)	-	(651,257)	(660,931)	3,020,874	(94,133)	2,926,741			
Town of Belmont	0.1351%	7,564,588	193,292	109,397	199,096	474,218	976,003	(3,040)	-	(360,639)	(363,679)	949,296	(32,973)	916,323			
Town of Bennington	0.0151%	843,127	21,544	12,193	22,191	104,523	160,451	(339)	-	(50,816)	(51,155)	105,806	(901)	104,905			
Town of Bethlehem	0.0347%	1,939,808	49,566	28,053	51,055	151,276	279,950	(780)	-	(9,706)	(10,486)	243,431	46,316	289,747			
Town of Boscawren	0.0473%	2,646,336	67,620	38,270	69,650	226,028	401,568	(1,064)	-	(31,161)	(32,225)	332,094	58,688	390,782			
Town of Bow	0.1263%	7,071,965	180,704	102,273	186,130	7,736	476,843	(2,842)	-	(165,379)	(168,221)	887,476	(39,087)	848,389			
Town of Bradford	0.0151%	846,795	21,637	12,246	22,287	95,196	151,366	(840)	-	-	(840)	106,266	41,668	147,934			
Town of Brentwood	0.0581%	3,251,939	83,094	47,029	85,589	800,968	1,016,680	(1,307)	-	(6,871)	(8,178)	408,093	202,977	611,070			
Town of Bristol	0.0976%	5,464,740	139,636	79,029	143,829	309,623	672,117	(2,196)	-	(2,154)	(4,350)	685,782	85,009	770,791			
Town of Brookline	0.0613%	3,430,766	87,664	49,615	90,296	77,208	304,783	(1,379)	-	(3,005)	(4,384)	430,534	39,371	469,905			
Town of Campton	0.0601%	3,363,486	85,945	48,642	88,525	454,838	677,950	(1,352)	-	(43,810)	(45,162)	422,091	262,528	684,619			
Town of Canaan	0.0484%	2,709,743	69,240	39,187	71,319	372,675	552,421	(1,089)	-	(80,612)	(81,701)	340,051	70,575	410,626			
Town of Candia	0.0223%	1,251,061	31,967	18,092	32,927	114,158	197,144	(503)	-	(134,756)	(135,259)	156,998	(21,003)	135,995			
Town of Canterbury	0.0166%	931,586	23,804	13,472	24,519	145,052	206,847	(374)	-	(48,581)	(48,955)	116,907	19,503	136,410			
Town of Carroll	0.0252%	1,412,414	36,090	20,426	37,174	47,694	141,384	(568)	-	(57,642)	(58,210)	177,247	(23,028)	154,219			
Town of Center Harbor	0.0213%	1,190,065	30,409	17,210	31,322	200,346	279,287	(478)	-	-	(478)	149,344	96,381	245,725			
Town of Charlestown	0.0453%	2,535,069	64,777	36,661	66,722	43,472	211,632	(1,019)	-	(35,702)	(36,721)	318,131	19,865	337,996			
Town of Chester	0.0629%	3,521,050	89,971	50,920	92,672	333,750	567,313	(1,415)	-	(89,332)	(90,747)	441,864	126,966	568,830			
Town of Chesterfield	0.0336%	1,878,570	48,002	27,167	49,443	116,605	241,217	(755)	-	(189,414)	(190,169)	235,746	(27,035)	208,711			
Town of Chichester	0.0236%	1,318,425	33,689	19,067	34,700	122,667	210,123	(530)	-	(70,731)	(71,261)	165,542	(19,473)	145,979			
Town of Clarksville	0.0010%	57,970	1,481	838	1,526	1,358	5,203	(23)	-	(387)	(410)	7,275	290	7,565			
Town of Colebrook	0.0361%	2,018,231	51,570	29,187	53,119	60,404	194,280	(811)	-	(51,609)	(52,420)	253,272	7,695	260,967			
Town of Conway	0.1768%	9,897,081	252,892	143,129	260,486	122,886	779,393	(3,978)	-	(316,918)	(320,896)	1,242,006	(103,878)	1,138,128			
Town of Cornish	0.0082%	461,678	11,797	6,677	12,151	111,433	142,058	(186)	-	(1,003)	(1,189)	57,937	36,100	94,037			
Town of Croydon	0.0012%	64,897	1,658	939	1,708	7,240	11,545	(26)	-	(9,352)	(9,378)	8,144	4,942	13,086			
Town of Danville	0.0208%	1,166,838	29,815	16,874	30,711	93,089	170,489	(469)	-	(97,587)	(98,056)	146,429	22,582	169,011			
Town of Deerfield	0.0423%	2,366,110	60,459	34,218	62,275	76,055	233,007	(951)	-	(131,531)	(132,482)	296,928	(7,377)	289,551			
Town of Deering	0.0023%	129,002	3,296	1,866	3,395	33,165	41,722	(52)	-	(204,806)	(204,858)	16,189	(62,037)	(45,848)			
Town of Derry	0.7857%	43,983,448	1,123,875	636,075	1,157,621	159,941	3,077,512	(17,676)	-	(2,057,075)	(2,074,751)	5,519,577	(583,761)	4,935,816			
Town of Dorchester	0.0023%	127,569	3,260	1,845	3,358	30,151	38,614	(51)	-	-	(51)	16,009	13,537	29,546			
Town of Dublin	0.0204%	1,142,940	29,205	16,529	30,082	95,564	171,380	(459)	-	(25,027)	(25,486)	143,430	(6,338)	137,092			
Town of Dunbarton	0.0212%	1,189,525	30,395	17,203	31,308	35,390	114,296	(478)	-	(175,403)	(175,881)	149,276	(7,881)	141,395			
Town of Durham	0.2925%	16,374,838	418,413	236,808	430,977	288,912	1,375,110	(6,581)	-	(277,563)	(284,144)	2,054,913	(51,651)	2,003,262			

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)							Deferred Inflows of Resources				Pension Expense		
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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 East Kingston	0.0278%	1,554,664	39,725	22,483	40,918	143,210	246,336	(625)	-	(625)	195,098	55,861	250,959	
Town of Effingham	0.0076%	423,081	10,811	6,118	11,135	131,270	159,334	(170)	(77,723)	(77,893)	53,093	(9,435)	43,658	
Town of Enfield	0.0591%	3,307,974	84,526	47,839	87,064	132,486	351,915	(1,329)	(59,993)	(61,322)	415,125	(37,158)	377,967	
Town of Epping	0.1327%	7,426,816	189,772	107,404	195,470	358,901	851,547	(2,985)	-	(2,985)	932,007	162,704	1,094,711	
Town of Epsom	0.0463%	2,592,294	66,239	37,489	68,228	128,714	300,670	(1,042)	(13,700)	(14,742)	325,313	9,855	335,168	
Town of Exeter	0.3487%	19,523,749	498,875	282,346	513,855	343,687	1,638,763	(7,846)	-	(614,869)	(622,715)	2,450,077	(185,401)	2,264,676
Town of Farmington	0.0579%	3,239,167	82,768	46,844	85,253	473,374	688,239	(1,302)	(50,993)	(52,295)	406,490	107,397	513,887	
Town of Fitzwilliam	0.0218%	1,219,893	31,171	17,642	32,107	93,440	174,360	(490)	-	(490)	153,087	51,028	204,115	
Town of Francestown	0.0083%	465,318	11,890	6,729	12,247	100,327	131,193	(187)	(1,452)	(1,639)	58,394	26,415	84,809	
Town of Franconia	0.0140%	782,000	19,982	11,309	20,582	77,699	129,572	(314)	-	(314)	98,135	30,689	128,824	
Town of Freedom	0.0104%	584,117	14,925	8,447	15,374	105,833	144,579	(235)	(48,795)	(49,030)	73,302	14,431	87,733	
Town of Fremont	0.0222%	1,243,399	31,772	17,982	32,726	96,079	178,559	(500)	(6,504)	(7,004)	156,037	49,911	205,948	
Town of Gilford	0.2145%	12,010,224	306,888	173,688	316,103	802,343	1,599,022	(4,827)	(108,643)	(113,470)	1,507,189	153,078	1,660,267	
Town of Gilmanton	0.0556%	3,114,400	79,580	45,040	81,969	447,892	654,481	(1,252)	-	(1,252)	390,833	113,652	504,485	
Town of Goffstown	0.3497%	19,578,247	500,268	283,135	515,289	1,406,090	2,704,782	(7,868)	(144,918)	(152,786)	2,456,916	391,184	2,848,100	
Town of Gorham	0.0703%	3,935,212	100,553	56,910	103,573	325,001	586,037	(1,582)	(26,735)	(28,317)	493,838	37,680	531,518	
Town of Goshen	0.0037%	207,202	5,294	2,996	5,453	5,054	18,797	(83)	(15,043)	(15,126)	26,002	1,329	27,331	
Town of Grafton	0.0076%	427,661	10,928	6,185	11,256	25,373	53,742	(172)	(124,293)	(124,465)	53,668	(4,127)	49,541	
Town of Grantham	0.0382%	2,137,794	54,625	30,916	56,266	196,948	338,755	(859)	(1,122)	(1,981)	268,276	89,183	357,459	
Town of Greenfield	0.0215%	1,201,767	30,708	17,380	31,630	117,837	197,555	(483)	(43,553)	(44,036)	150,812	12,161	162,973	
Town of Greenland	0.0652%	3,652,286	93,324	52,818	96,126	375,045	617,313	(1,468)	-	(1,468)	458,333	187,970	646,303	
Town of Greenville	0.0246%	1,378,136	35,214	19,930	36,272	39,320	130,736	(554)	(89,662)	(90,216)	172,945	(4,227)	168,718	
Town of Groton	0.0021%	118,585	3,030	1,715	3,121	1,890	9,756	(48)	(12,202)	(12,250)	14,881	(26,980)	(12,099)	
Town of Hampstead	0.0965%	5,405,066	138,111	78,166	142,259	437,751	796,287	(2,172)	(87,130)	(89,302)	678,293	182,373	860,666	
Town of Hampton	0.5034%	28,181,556	720,101	407,553	741,724	433,121	2,302,499	(11,326)	(61,859)	(62,315)	3,536,564	(152,700)	3,383,864	
Town of Hampton Falls	0.0290%	1,625,974	41,547	23,514	42,795	197,834	305,690	(653)	(281,494)	(282,147)	204,047	32,731	236,778	
Town of Hancock	0.0118%	662,457	16,927	9,580	17,436	209,943	253,886	(266)	(111,297)	(111,563)	83,133	10,557	93,690	
Town of Hanover	0.3376%	18,901,724	482,981	273,351	497,484	305,885	1,559,701	(7,596)	(702,095)	(709,691)	2,372,018	(288,055)	2,083,963	
Town of Harrisville	0.0019%	103,923	2,655	1,503	2,735	14,834	21,727	(42)	(83,108)	(83,150)	13,041	(17,744)	(4,703)	
Town of Haverhill	0.0385%	2,158,135	55,145	31,210	56,801	227,087	370,243	(867)	(84,824)	(85,691)	270,829	23,348	294,177	
Town of Hebron	0.0061%	338,737	8,655	4,899	8,915	33,633	56,102	(136)	(3,914)	(4,050)	42,509	9,054	51,563	
Town of Henniker	0.0631%	3,535,005	90,327	51,122	93,039	147,973	382,461	(1,421)	(405,099)	(406,520)	443,615	(46,151)	397,464	
Town of Hillsborough	0.0656%	3,672,097	93,830	53,105	96,648	4,936	248,519	(1,476)	(168,183)	(169,659)	460,819	(59,129)	401,690	
Town of Hinsdale	0.0434%	2,427,125	62,018	35,100	63,881	61,402	222,401	(975)	(125,995)	(126,970)	304,585	(79,371)	225,214	
Town of Holderness	0.0369%	2,065,478	52,778	29,870	54,362	243,590	380,600	(830)	-	(830)	259,201	76,754	335,955	
Town of Hollis	0.1548%	8,667,851	221,483	125,352	228,133	298,054	873,022	(3,484)	(27,780)	(31,264)	1,087,747	70,718	1,158,465	
Town of Hooksett	0.3184%	17,826,548	455,508	257,802	469,185	488,286	1,670,781	(7,164)	(549,253)	(556,417)	2,237,092	34,003	2,271,095	
Town of Hopkinton	0.0935%	5,232,160	133,693	75,666	137,708	137,708	449,754	(2,103)	(11,633)	(13,736)	656,595	35,788	692,383	
Town of Hudson	0.5902%	33,038,513	844,207	477,793	869,556	1,077,524	3,269,080	(13,278)	(769,083)	(782,361)	4,146,074	276,423	4,422,497	
Town of Jackson	0.0207%	1,159,009	29,615	16,761	30,505	159,470	236,351	(466)	-	(466)	145,446	66,472	211,918	
Town of Jaffrey	0.0910%	5,094,538	130,177	73,676	134,086	187,336	525,275	(2,047)	(452,838)	(454,885)	639,324	(111,342)	527,982	
Town of Jefferson	0.0027%	148,394	3,792	2,146	3,906	16,586	26,430	(60)	(17,321)	(17,381)	18,622	(968)	17,654	
Town of Kensington	0.0279%	1,563,843	39,960	22,616	41,160	329,139	432,875	(628)	-	(628)	196,250	126,180	322,430	
Town of Kingston	0.0854%	4,781,663	122,182	69,151	125,851	911,659	1,228,843	(1,922)	(24,266)	(26,188)	600,061	235,407	835,468	
Town of Lancaster	0.0646%	3,614,024	92,346	52,265	95,119	379,619	619,349	(1,452)	(2,036)	(3,488)	453,532	94,922	548,454	
Town of Lee	0.0628%	3,514,766	89,810	50,829	92,507	285,495	518,641	(1,413)	(150,077)	(151,490)	441,076	105,360	546,436	
Town of Lempster	0.0057%	320,276	8,184	4,632	8,429	38,379	59,624	(129)	(14,969)	(15,098)	40,192	(1,980)	38,212	
Town of Lincoln	0.0731%	4,094,229	104,617	59,209	107,758	409,208	680,792	(1,645)	-	(1,645)	513,794	144,875	658,669	
Town of Lisbon	0.0130%	728,201	18,607	10,531	19,166	89,781	138,085	(293)	(27,126)	(27,419)	91,383	13,392	104,775	
Town of Litchfield	0.0804%	4,501,055	115,012	65,093	118,465	101,035	399,605	(1,809)	(362,486)	(364,295)	564,847	(114,131)	450,716	
Town of Littleton	0.1426%	7,981,804	203,953	115,430	210,077	603,959	1,133,419	(3,208)	-	(3,208)	1,001,654	322,491	1,324,145	
Town of Londonderry	0.6571%	36,785,888	939,961	531,986	968,185	482,650	2,922,782	(14,784)	(2,164,109)	(2,178,893)	4,616,340	(625,441)	3,990,899	

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)							Deferred Inflows of Resources				Pension Expense				
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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	
				Actual Experience	Changes of Assumptions	Employer Contributions	Share of Contributions				Employer Contributions	Share of Contributions			Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions
Town of Loudon	0.0553%	3,093,901	79,056	44,743	81,430	139,628	344,857	(1,243)	-	(220,740)	(221,983)	388,260		(25,538)	362,722	
Town of Lyme	0.0216%	1,206,831	30,837	17,453	31,763	144,785	224,838	(485)	-	(23,919)	(24,404)	151,448		40,867	192,315	
Town of Lyndeborough	0.0045%	251,609	6,429	3,639	6,622	158,056	174,746	(101)	-	(4,266)	(4,367)	31,575		23,945	55,520	
Town of Madison	0.0284%	1,588,206	40,582	22,968	41,801	98,194	203,545	(638)	-	(102,384)	(103,022)	199,307		12,187	211,494	
Town of Marlborough	0.0171%	955,465	24,414	13,818	25,147	71,117	134,496	(384)	-	(102,159)	(102,543)	119,903		(24,794)	95,109	
Town of Marlow	0.0040%	224,900	5,747	3,252	5,919	14,603	29,521	(90)	-	(13,847)	(13,937)	28,223		(4,599)	23,624	
Town of Mason	0.0099%	554,075	14,158	8,013	14,583	97,878	134,632	(223)	-	(37,084)	(37,307)	69,532		7,240	76,772	
Town of Meredith	0.1454%	8,139,787	207,990	117,715	214,235	104,866	644,806	(3,271)	-	(106,129)	(109,400)	1,021,479		(40,446)	981,033	
Town of Merrimack	0.5577%	31,219,236	797,721	451,483	821,674	495,866	2,566,764	(12,547)	-	(349,322)	(361,869)	3,917,769		79,841	3,997,610	
Town of Middleton	0.0057%	318,172	8,130	4,601	8,374	68,585	89,690	(128)	-	(411,651)	(411,779)	39,928		(87,234)	(47,306)	
Town of Milford	0.2433%	13,622,895	348,095	197,010	358,547	247,763	1,151,415	(5,475)	-	(97,891)	(103,366)	1,709,566		78,252	1,787,818	
Town of Milton	0.0492%	2,754,094	70,373	39,829	72,486	133,345	316,033	(1,107)	-	(302,722)	(303,829)	345,617		(58,091)	287,526	
Town of Monroe	0.0043%	238,016	6,082	3,442	6,264	39,678	55,466	(96)	-	(16,543)	(16,639)	29,869		19,055	48,924	
Town of Mont Vernon	0.0232%	1,301,286	33,251	18,819	34,249	67,599	153,918	(523)	-	(12,581)	(13,104)	163,301		25,379	188,680	
Town of Moultonborough	0.0921%	5,154,742	131,715	74,546	135,670	201,068	542,999	(2,072)	-	(650,463)	(652,535)	646,880		(152,210)	494,670	
Town of Nelson	0.0043%	242,551	6,198	3,508	6,384	12,597	28,687	(97)	-	(5,066)	(5,163)	30,438		(281)	30,157	
Town of New Boston	0.0379%	2,119,166	54,149	30,647	55,775	271,265	411,836	(852)	-	(36,128)	(36,980)	265,939		90,987	356,926	
Town of New Castle	0.0310%	1,732,941	44,280	25,061	45,610	106,973	221,924	(696)	-	(39,350)	(40,046)	217,470		(9,127)	208,343	
Town of New Durham	0.0331%	1,855,464	47,411	26,833	48,835	181,474	304,553	(746)	-	(15,983)	(16,729)	232,846		69,055	301,901	
Town of New Hampton	0.0326%	1,825,161	46,637	26,395	48,037	283,497	404,566	(734)	-	(100,005)	(100,739)	229,043		41,320	270,363	
Town of New Ipswich	0.0311%	1,739,122	44,438	25,151	45,773	256,453	371,815	(699)	-	(167,955)	(168,654)	218,246		11,285	229,531	
Town of New London	0.0898%	5,028,561	128,491	72,722	132,349	328,960	662,522	(2,021)	-	(50,978)	(52,999)	635,522		90,414	721,459	
Town of Newbury	0.0195%	1,091,831	27,899	15,790	28,736	79,377	151,802	(439)	-	(85)	(85)	137,016		55,291	192,307	
Town of Newfields	0.0205%	1,148,563	29,348	16,610	30,230	304,260	380,448	(462)	-	(26,928)	(27,390)	144,136		83,775	227,911	
Town of Newington	0.0962%	5,385,544	137,613	77,884	141,745	61,509	418,751	(2,164)	-	(80,138)	(82,302)	675,843		(17,086)	658,757	
Town of Newmarket	0.1209%	6,767,506	172,925	97,870	178,117	108,238	557,150	(2,720)	-	(62,065)	(64,785)	849,269		30,631	879,900	
Town of Newport	0.1016%	5,689,491	145,379	82,280	149,744	4,345	381,748	(2,287)	-	(626,077)	(628,364)	713,986		(243,156)	470,830	
Town of Newton	0.0374%	2,092,977	53,480	30,268	55,086	175,617	314,451	(841)	-	(26,305)	(27,146)	262,652		46,483	309,135	
Town of North Hampton	0.1261%	7,060,933	180,422	102,113	185,840	169,623	637,998	(2,838)	-	(731,244)	(734,082)	886,092		(135,217)	750,875	
Town of Northfield	0.0377%	2,112,500	53,979	30,550	55,600	96,861	236,990	(849)	-	(214,593)	(215,442)	265,102		(76,002)	189,100	
Town of Northumberland	0.0288%	1,612,308	41,198	23,317	42,435	269,810	376,760	(648)	-	-	(648)	202,332		116,505	318,837	
Town of Northwood	0.0431%	2,414,240	61,689	34,914	63,542	67,913	228,058	(970)	-	(226,036)	(227,006)	302,958		(28,940)	274,028	
Town of Nottingham	0.0389%	2,178,272	55,660	31,501	57,331	349,807	494,299	(875)	-	(28,253)	(29,128)	273,556		91,488	364,844	
Town of Orford	0.0090%	502,882	12,850	7,273	13,236	35,653	69,012	(202)	-	(15,430)	(15,632)	63,108		38,471	101,579	
Town of Ossipee	0.0669%	3,746,247	95,725	54,177	98,599	55,054	303,555	(1,506)	-	(332,278)	(333,784)	470,125		(116,324)	353,801	
Town of Pelham	0.3007%	16,836,498	430,210	243,484	443,128	520,756	1,637,578	(6,766)	-	-	(6,766)	2,112,848		362,456	2,475,304	
Town of Pembroke	0.0760%	4,256,373	108,760	61,554	112,026	73,944	356,284	(1,711)	-	(141,132)	(142,843)	534,141		(37,872)	496,269	
Town of Peterborough	0.1437%	8,042,716	205,509	116,311	211,680	360,699	894,199	(3,232)	-	(71,257)	(74,489)	1,009,298		61,629	1,070,927	
Town of Piermont	0.0064%	356,862	9,119	5,161	9,392	119,337	143,009	(143)	-	(3,622)	(3,765)	44,783		31,582	76,365	
Town of Pittsburg	0.0047%	264,558	6,760	3,826	6,963	465	18,014	(106)	-	(135,523)	(135,629)	33,200		(31,490)	1,710	
Town of Pittsfield	0.0487%	2,723,921	69,602	39,393	71,692	123,722	304,409	(1,095)	-	(107,468)	(108,563)	341,831		(34,973)	306,858	
Town of Plainfield	0.0249%	1,395,741	35,664	20,185	36,735	127,517	220,101	(561)	-	(82,267)	(82,828)	175,154		2,736	177,890	
Town of Plaistow	0.1187%	6,645,654	169,811	96,107	174,910	264,264	705,092	(2,671)	-	(169,443)	(172,114)	833,977		(75,555)	758,422	
Town of Plymouth	0.1426%	7,984,299	204,017	115,466	210,143	352,393	882,019	(3,209)	-	(195,415)	(198,624)	1,001,967		9,197	1,011,164	
Town of Raymond	0.1183%	6,624,111	169,261	95,796	174,343	-	439,400	(2,662)	-	(246,837)	(249,499)	831,274		(105,215)	726,059	
Town of Rindge	0.0528%	2,956,408	75,543	42,755	77,811	94,726	290,835	(1,188)	-	(96,738)	(97,926)	371,006		(2,995)	368,011	
Town of Rollinsford	0.0188%	1,052,796	26,901	15,225	27,709	136,100	205,935	(423)	-	(64,696)	(65,119)	132,118		14,985	147,103	
Town of Rumney	0.0098%	546,395	13,962	7,902	14,381	31,088	67,333	(220)	-	(31,902)	(32,122)	68,568		(8,633)	59,935	
Town of Rye	0.1443%	8,076,808	206,380	116,804	212,577	231,317	767,078	(3,246)	-	(9,920)	(13,166)	1,013,576		23,509	1,037,085	
Town of Salem	0.8999%	50,380,547	1,287,335	728,588	1,325,990	-	3,341,913	(20,247)	-	(1,418,519)	(1,438,766)	6,322,363		(748,144)	5,574,219	
Town of Salisbury	0.0016%	91,242	2,331	1,320	2,401	9,285	15,337	(37)	-	(4,924)	(4,961)	11,450		3,316	14,766	
Town of Sanbornton	0.0436%	2,438,752	62,316	35,268	64,187	141,036	302,807	(980)	-	(135,361)	(136,341)	306,044		10,753	316,797	

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)					Deferred Inflows of Resources				Pension Expense				
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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 Sandown	0.0501%	2,807,279	71,732	40,598	73,886	192,490	378,706	(1,128)	-	(35,777)	(36,905)	352,291	32,281	384,572
Town of Sandwich	0.0118%	660,669	16,882	9,554	17,388	33,815	77,639	(266)	-	(19,464)	(19,730)	82,909	25,250	108,159
Town of Seabrook	0.3645%	20,405,817	521,414	295,103	537,070	1,726,046	3,079,633	(8,201)	-	(35,956)	(44,157)	2,560,770	635,992	3,196,762
Town of Shelburne	0.0024%	135,742	3,469	1,963	3,573	9,661	18,666	(55)	-	(17,734)	(17,789)	17,035	(5,571)	11,464
Town of South Hampton	0.0035%	196,506	5,021	2,842	5,172	68,738	81,773	(79)	-	(144,020)	(144,099)	24,660	(22,555)	2,105
Town of Springfield	0.0129%	720,046	18,399	10,413	18,951	105,949	153,712	(289)	-	(1,896)	(2,185)	90,360	24,593	114,953
Town of Stark	0.0000%	-	-	-	-	-	-	-	-	(30,614)	(30,614)	-	(9,370)	(9,370)
Town of Stewartstown	0.0010%	53,958	1,379	780	1,420	1,377	4,956	(22)	-	(527)	(549)	6,771	493	7,264
Town of Stratford	0.0287%	1,606,657	41,054	23,235	42,286	126,699	233,274	(646)	-	(39,117)	(39,763)	201,623	75,100	276,723
Town of Stratton	0.0021%	116,518	2,977	1,685	3,067	9,353	17,082	(47)	-	(6,408)	(6,455)	14,622	(7)	14,615
Town of Stratham	0.0911%	5,099,509	130,304	73,748	134,216	213,685	551,953	(2,049)	-	(157,487)	(159,536)	639,948	13,793	653,741
Town of Sugar Hill	0.0140%	781,246	19,963	11,298	20,562	64,271	116,094	(314)	-	-	(314)	98,040	30,910	128,950
Town of Sunapee	0.0636%	3,562,710	91,035	51,523	93,769	38,206	274,533	(1,432)	-	(49,354)	(50,786)	447,092	22,866	469,958
Town of Sutton	0.0158%	884,266	22,595	12,788	23,273	192,464	251,120	(355)	-	(22,959)	(23,314)	110,968	44,130	155,098
Town of Swanzey	0.0469%	2,623,928	67,047	37,946	69,060	121,281	295,334	(1,055)	-	(112,681)	(113,736)	329,822	(50,946)	278,876
Town of Tamworth	0.0216%	1,207,046	30,843	17,456	31,769	94,139	174,207	(485)	-	(94,780)	(95,265)	151,475	(1,969)	149,506
Town of Thornton	0.0315%	1,765,738	45,119	25,536	46,473	160,375	277,503	(710)	-	(69,870)	(70,580)	221,586	42,298	263,884
Town of Tilton	0.0666%	3,726,810	95,228	53,896	98,088	2,759	249,971	(1,498)	-	(562,476)	(563,974)	467,685	(225,350)	242,335
Town of Troy	0.0158%	884,619	22,604	12,793	23,283	110,443	169,123	(356)	-	(41,476)	(41,832)	111,013	23,126	134,139
Town of Troy Water And Sewer	0.0034%	189,328	4,838	2,738	4,983	783	13,342	(76)	-	(6,453)	(6,529)	23,759	(1,339)	22,420
Town of Tuftonboro	0.0363%	2,029,664	51,862	29,352	53,420	50,079	184,713	(816)	-	(69,034)	(69,850)	254,707	(16,722)	237,985
Town of Unity	0.0030%	168,316	4,301	2,434	4,430	1,180	12,345	(68)	-	(17,132)	(17,200)	21,122	(2,563)	18,559
Town of Wakefield	0.0952%	5,326,913	136,114	77,036	140,202	258,463	611,815	(2,141)	-	-	(2,141)	668,886	195,490	863,976
Town of Walpole	0.0437%	2,444,450	62,461	35,351	64,337	209,346	371,495	(982)	-	(95,329)	(96,311)	306,759	62,546	369,305
Town of Warner	0.0277%	1,550,558	39,620	22,424	40,810	64,730	167,584	(623)	-	(115,385)	(116,008)	194,583	(31,238)	163,345
Town of Warren	0.0027%	148,599	3,797	2,149	3,911	1,853	11,710	(60)	-	(5,731)	(5,791)	18,648	(2,865)	15,783
Town of Washington	0.0105%	587,888	15,022	8,502	15,473	33,822	72,819	(236)	-	(18,552)	(18,788)	73,775	(1,243)	72,532
Town of Waterville Valley	0.0538%	3,014,072	77,016	43,589	79,329	299,418	499,352	(1,211)	-	(2,432)	(3,643)	378,242	113,328	491,570
Town of Weare	0.0942%	5,275,803	134,808	76,297	138,856	708,227	1,058,188	(2,120)	-	(3,103)	(5,223)	662,072	284,834	946,906
Town of Webster	0.0098%	549,365	14,037	7,945	14,459	44,644	81,085	(221)	-	-	(221)	68,941	25,728	94,669
Town of Westmoreland	0.0039%	219,575	5,611	3,175	5,779	-	14,565	(88)	-	(36,184)	(36,272)	27,555	(12,853)	14,702
Town of Whitefield	0.0345%	1,931,830	49,363	27,938	50,845	33,700	161,846	(776)	-	(20,771)	(21,547)	242,429	21,567	263,996
Town of Wilton	0.0118%	660,409	16,875	9,551	17,382	36,989	80,797	(265)	-	(1,012)	(1,277)	82,876	14,782	97,658
Town of Wilton	0.0323%	1,806,123	46,150	26,120	47,536	241,657	361,463	(726)	-	(195,814)	(196,540)	226,654	47,644	274,298
Town of Winchester	0.0267%	1,492,411	38,134	21,583	39,279	15,740	114,736	(600)	-	(438,058)	(438,658)	187,286	(144,015)	43,271
Town of Windham	0.2832%	15,852,471	405,066	229,254	417,229	94,330	1,145,879	(6,371)	-	(778,282)	(784,653)	1,989,361	(208,613)	1,780,748
Town of Wolfeboro	0.2109%	11,808,133	301,724	170,766	310,784	621,807	1,405,081	(4,746)	-	(46,109)	(50,855)	1,481,828	162,707	1,644,535
Town of Woodstock	0.0327%	1,828,959	46,734	26,450	48,137	150,582	271,903	(735)	-	(124,726)	(125,461)	229,520	17,747	247,267
Unity SD	0.0280%	1,569,298	40,099	22,695	41,303	143,938	248,035	(631)	-	-	(631)	196,935	70,801	267,736
Village District of Eastman	0.0075%	419,218	10,712	6,063	11,034	78,073	105,882	(168)	-	(482)	(650)	52,609	15,531	76,367
Village District of Eidelweiss	0.0044%	247,978	6,336	3,586	6,527	85,093	101,542	(100)	-	(67,696)	(67,796)	31,119	3,277	34,396
Virtual Lrng Acad Charter Schl	0.1330%	7,444,923	190,234	107,666	195,947	692,573	1,186,420	(2,992)	-	(117,651)	(120,643)	934,279	517,082	1,451,361
Wakefield SD	0.1085%	6,072,010	155,153	87,812	159,812	228,410	631,187	(2,440)	-	(377,148)	(379,588)	761,990	23,967	785,957
Warner Village Water District	0.0022%	123,761	3,162	1,790	3,257	-	8,209	(50)	-	(22,098)	(22,148)	15,531	(7,955)	7,576
Warren SD	0.0222%	1,240,095	31,687	17,934	32,639	36,264	118,524	(498)	-	(81,280)	(81,778)	155,622	(3,645)	151,977
Washington SD	0.0119%	665,268	16,999	9,621	17,510	47,933	92,063	(267)	-	(32,132)	(32,399)	83,486	5,265	88,751
Waterville Estates Village Dis	0.0179%	1,001,500	25,591	14,483	26,359	373,853	440,286	(402)	-	(16,964)	(17,366)	125,680	97,024	222,704
Waterville Valley SD	0.0192%	1,075,046	27,470	15,547	28,295	111,596	182,908	(432)	-	(5,983)	(6,415)	134,910	49,607	184,517
Weare SD	0.1865%	10,438,794	266,734	150,963	274,744	106,897	799,338	(4,195)	-	(58,694)	(62,889)	1,309,987	(64,617)	1,245,370
Weeks Public Library	0.0022%	121,461	3,104	1,757	3,197	-	8,058	(49)	-	(15,734)	(15,783)	15,242	(5,635)	9,607
Wentworth SD	0.0212%	1,184,126	30,257	17,124	31,166	62,819	141,366	(476)	-	(23,361)	(23,837)	148,598	21,251	169,849
Westmoreland SD	0.0344%	1,927,845	49,261	27,880	50,740	47,025	174,906	(775)	-	(29,684)	(30,459)	241,929	22,494	264,423

NEW HAMPSHIRE RETIREMENT SYSTEM  
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN  
 Schedule of Pension Amounts by Employer  
 Year Ended June 30, 2023

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2023)						Deferred Inflows of Resources				Pension Expense			
	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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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
White Mountains Reg SD	0.3253%	18,213,526	465,396	263,398	479,371	298,930	1,507,095	(7,320)	-	(140,054)	(147,374)	2,285,654	(34,292)	2,251,362
Wilton-Lyndeborough Coop SD	0.1605%	8,986,544	229,626	129,961	236,521	30,531	626,639	(3,612)	-	(624,343)	(627,955)	1,127,741	(157,357)	970,384
Winchester SD	0.0901%	5,042,618	128,850	72,925	132,719	342,849	677,343	(2,027)	-	(652,171)	(654,198)	632,809	(121,500)	511,309
Windham SD	0.7569%	42,371,689	1,082,691	612,766	1,115,201	431,617	3,242,275	(17,029)	-	(864,816)	(881,845)	5,317,314	5,565	5,322,879
Winnacunnet Coop SD	0.3482%	19,492,665	498,081	281,897	513,037	609,896	1,902,911	(7,834)	-	(2,844,154)	(2,851,988)	2,446,176	(455,639)	1,990,537
Winnisquam Reg SD	0.3291%	18,423,046	470,750	266,428	484,885	257,332	1,479,395	(7,404)	-	(1,933,495)	(1,940,899)	2,311,947	(534,921)	1,777,026
Woodsville Fire District	0.0164%	919,037	23,483	13,291	24,189	238,699	299,662	(369)	-	(15,325)	(15,694)	115,332	62,152	177,484
Woodsville Water & Light Dept	0.0052%	289,331	7,393	4,184	7,615	32,676	51,868	(116)	-	(175,990)	(176,106)	36,309	(48,007)	(11,698)
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 5,598,279,866</b>	<b>\$ 143,048,454</b>	<b>\$ 80,960,603</b>	<b>\$ 147,343,812</b>	<b>\$ 134,841,413</b>	<b>\$ 506,194,282</b>	<b>\$ (2,249,878)</b>	<b>\$ -</b>	<b>\$ (134,841,413)</b>	<b>\$ (137,091,291)</b>	<b>\$ 702,540,123</b>	<b>\$ -</b>	<b>\$ 702,540,123</b>



**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, 2023

**(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 2023 Annual Comprehensive Financial Report, which can be found on the NHRS website at [www.nhrs.org](http://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:

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

**(2) Basis of Presentation**

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

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

**NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER DEFINED  
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Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer  
June 30, 2023

**(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, 2022 through June 30, 2023.

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, 2023 is as follows:

Total employer contributions per schedule	\$ 601,349,406
Contribution adjustments	(\$ 1,266,545)
Other miscellaneous items	\$ 325,871
Total employer contributions per System financial statements	\$ 600,408,732

***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, 2023 were as follows:

Collective total pension liability	\$ 17,057,664,598
Pension Plan fiduciary net position	<u>11,459,384,732</u>
Collective net pension liability	<u>\$ 5,598,279,866</u>

The collective total pension liability as of June 30, 2023 is based on an actuarial valuation performed as of June 30, 2022 rolled forward to June 30, 2023, utilizing procedures incorporating the actuarial assumptions.

**NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER DEFINED  
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Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer  
June 30, 2023

**(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, 2022 valuation to calculate the total pension liability as of June 30, 2023 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:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>30-Year Return*</b>
Broad US Equity (1)	30.0%	5.40%
Global Ex-US Equity (2)	20.0%	5.65%
<b>Public Equity</b>	<b>50.0%</b>	
Real Estate Equity	10.0%	4.00%
Private Equity	10.0%	6.65%
<b>Private Market Equity</b>	<b>20.0%</b>	
Private Debt	5.0%	5.05%
<b>Private Debt</b>	<b>5.0%</b>	
Core U.S. Fixed Income (3)	25.0%	2.15%
<b>Fixed Income</b>	<b>25.0%</b>	
<b>TOTAL</b>	<b>100.0%</b>	

\*Real rates of return are presented net of 2.50% inflation.

**NEW HAMPSHIRE RETIREMENT SYSTEM  
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Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer  
June 30, 2023

***(c) Discount Rate***

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

***(d) Sensitivity Analysis***

The following table provides the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the Pension Plan’s collective net pension liability at June 30, 2023 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:

<b>Fiscal Year Ended</b>	<b>1% Decrease to 5.75%</b>	<b>Current Single Rate Assumption 6.75%</b>	<b>1% Increase to 7.75%</b>
6/30/2023	\$ 7,596,188,009	\$ 5,598,279,866	\$ 3,891,189,564

**NEW HAMPSHIRE RETIREMENT SYSTEM  
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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, 2023.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Outflows of Resources:</b>						
Difference between expected and actual experience	2020	4.9339	77,649,214	-	40,151,619	37,497,595
	2022	4.8476	30,007,765	-	7,799,087	22,208,678
	2023	4.7309	-	105,680,539	22,338,358	83,342,181
Subtotal			<u>\$ 107,656,979</u>	<u>105,680,539</u>	<u>70,289,064</u>	<u>143,048,454</u>
Change in assumptions						
	2020	4.9339	305,116,390	-	157,772,578	147,343,812
Subtotal			<u>\$ 305,116,390</u>	<u>-</u>	<u>157,772,578</u>	<u>147,343,812</u>
Difference between projected and actual earnings on pension plan investments:						
	2019	5	29,361,464	-	29,361,464	-
	2020	5	223,007,243	-	111,503,621	111,503,622
	2021	5	(1,206,023,819)	-	(402,007,939)	(804,015,880)
	2022	5	1,171,047,124	-	292,761,781	878,285,343
	2023	5	-	(131,015,602)	(26,203,120)	(104,812,482)
Subtotal			<u>\$ 217,392,012</u>	<u>(131,015,602)</u>	<u>5,415,807</u>	<u>80,960,603</u>
<b>Total Deferred Outflows of Resources</b>			<b>\$ 630,165,381</b>	<b>(25,335,063)</b>	<b>233,477,449</b>	<b>371,352,869</b>
<b>Deferred Inflows of Resources:</b>						
Difference between expected and actual experience	2019	4.8011	(18,562,967)	-	(18,562,967)	-
	2021	4.8637	(3,457,088)	-	(1,207,210)	(2,249,878)
Subtotal			<u>(22,020,055)</u>	<u>-</u>	<u>(19,770,177)</u>	<u>(2,249,878)</u>
<b>Total Deferred Inflows of Resources</b>			<b>\$ (22,020,055)</b>	<b>-</b>	<b>(19,770,177)</b>	<b>(2,249,878)</b>

**(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 4.8011, 4.9339, 4.8637, 4.8476 and 4.7309 years for the 2019, 2020, 2021, 2022 and 2023 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:	
2024	\$189,825,986
2025	(106,354,503)
2026	295,507,523
2027	(9,876,015)
2028	-
Total	\$ 369,102,991

**(6) Pension Expense**

The components of allocable pension expense for the year ended June 30, 2023 (excluding employer specific pension expense for changes in proportion) are as follows:

Service cost	\$ 332,275,622
Interest on the Total Pension Liability	1,087,517,643
Current-Period Benefit Changes	86,209,933
Member Contributions	(254,678,533)
Projected Earnings on Plan Investments	(719,457,806)
Pension Plan Administrative Expense	9,637,702
Other Changes in Plan Fiduciary Net Position	(52,671,690)
Recognition of Beginning Deferred Outflows	
(inflows) Due to Liabilities	208,291,465
(inflows) Due to Assets	5,415,807
<b>Total Pension Expense</b>	<b><u>\$ 702,540,123</u></b>