

New Hampshire Retirement System
GASB Statement Nos. 68 and 75 Employer Reporting
and Accounting Schedules
June 30, 2022





January 6, 2023

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

Dear Board Members:

This report provides certain information requested by the New Hampshire Retirement System ("NHRS") in connection with the Governmental Accounting Standards Board (GASB) Statement Nos. 68 and 75 "Accounting and Financial Reporting for Pension Plans" and "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", respectively.

The actuarial calculations in connection with this report were prepared for the purpose of complying with the requirements of GASB Statement Nos. 68 and 75. These calculations have been made on a basis that is consistent with our understanding of these Statements. The GASB Statement No. 75 information provided in this report considers the medical subsidy provided through NHRS only. **Individual employers providing OPEB in excess of the NHRS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.**

The total pension (OPEB) liability as of June 30, 2022 shown in this report is based on a roll-forward of the June 30, 2021 valuation. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 68 and 75 may produce significantly different results. This report may be provided to parties other than the NHRS only in its entirety and only with the permission of the NHRS. GRS is not responsible for unauthorized use of this report.

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

This report complements the actuarial valuation report that we provided to the Board and should be considered in conjunction with that report. Please see the Annual Comprehensive Financial Report (ACFR) as of June 30, 2021 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company



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SECTION A

GASB STATEMENT No. 68 PENSION INFORMATION

Executive Summary – Pension as of June 30, 2022

	Total
Actuarial Valuation Date	June 30, 2021
Measurement Date of the Net Pension Liability	June 30, 2022

Membership as of June 30, 2021

Number of	
- Retirees and Beneficiaries*	40,974
- Inactive, Nonretired Members	2,730
- Active Members	48,582
- Non-Vested Inactive Members	14,946
- Total	107,232
Covered Payroll (reported payroll for the June 30, 2022 valuation)	\$ 3,077,583,995

Net Pension Liability

Total Pension Liability	\$ 16,444,488,494
Plan Fiduciary Net Position	10,708,357,010
Net Pension Liability	\$ 5,736,131,484
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	65.12%
Net Pension Liability as a Percentage of Covered Payroll	186.38%

Development of the Single Discount Rate

Single Discount Rate	6.75%
Long-Term Expected Rate of Investment Return	6.75%
Long-Term Municipal Bond Rate**	3.69%
Last year ending June 30 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122

Total Pension Expense	\$ 576,165,786
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Deferred Outflows of Resources and Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 107,656,979	\$ 22,020,055
Changes in assumptions	\$ 305,116,390	-
Net difference between projected and actual earnings on pension plan investments	\$ 1,423,415,831	\$ 1,206,023,819
Total	\$ 1,836,189,200	\$ 1,228,043,874

* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2021 include 3,543 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.

** Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.



Discussion

Current Year Experience

There was a loss on the plan fiduciary net position of \$1,463.8 million and a gain on the total pension liability of \$37.8 million. Pension expenses increased over last year's due in part to this net loss.

Accounting Standard

For state and local government employers (as well as certain non-employers) that contribute to a Defined Benefit (DB) pension plan administered through a trust or equivalent arrangement, Governmental Accounting Standards Board (GASB) Statement No. 68 establishes standards for pension accounting and financial reporting. Under GASB Statement No. 68, the employer must account for and disclose the net pension liability, pension expense, and other information associated with providing retirement benefits to their employees (and former employees) on their basic financial statements.

The following discussion provides a summary of the information that is required to be disclosed under these accounting standards. A number of these disclosure items are provided in this report. However, certain information is not included in this report if it is not actuarial in nature, such as the notes to the financial statements regarding accounting policies and investments. As a result, the retirement system and/or plan sponsor is responsible for preparing and disclosing the non-actuarial information needed to comply with these accounting standards.

Financial Statements

GASB Statement No. 68 requires state and local government employers that contribute to DB pension plans to recognize the net pension liability and the pension expense on their financial statements, along with the related deferred outflows of resources and deferred inflows of resources. The net pension liability is the difference between the total pension liability and the plan's fiduciary net position. In traditional actuarial terms, this is analogous to the accrued liability less the market value of assets (not the smoothed actuarial value of assets that is often encountered in actuarial valuations performed to determine the employer's contribution requirement).

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NHRS subsequent to the measurement date of June 30, 2022.

The pension expense recognized each fiscal year is equal to the change in the net pension liability from the beginning of the year to the end of the year, adjusted for deferred recognition of the certain changes in the liability and investment experience. The pension expense, net pension liability, and deferred inflow and outflows are first determined at the collective plan level. The collected plan information is then allocated to each employer based on the employer's proportionate share.

Notes to Financial Statements

GASB Statement No. 68 requires the notes of the employer's financial statements to disclose the total pension expense, the pension plan's liabilities and assets, and deferred outflows of resources and inflows of resources related to pensions.

In addition, GASB Statement No. 68 requires the notes of the financial statements for the employers to include certain additional information, including:

- A description of the types of benefits provided by the plan, as well as automatic or ad hoc COLAs;
- The number and classes of employees covered by the benefit terms;
- For the current year, sources of changes in the net pension liability;
- Significant assumptions and methods used to calculate the total pension liability;
- Inputs to the Single Discount Rate;
- Certain information about mortality assumptions and the dates of experience studies;
- The date of the valuation used to determine the total pension liability;
- Information about changes of assumptions or other inputs and benefit terms;
- The basis for determining contributions to the plan, including a description of the plan's funding policy, as well as member and employer contribution requirements;
- The total pension liability, fiduciary net position, net pension liability, and the pension plan's fiduciary net position as a percentage of the total pension liability;
- The net pension liability using a discount rate that is 1% higher and 1% lower than used to calculate the total pension liability and net pension liability for financial reporting purposes; and
- A description of the system that administers the pension plan.

Required Supplementary Information

The financial statements of employers also include required supplementary information showing the 10-year fiscal history of:

- Sources of changes in the net pension liability;
- Information about the components of the net pension liability and related ratios, including the pension plan's fiduciary net position as a percentage of the total pension liability, and the net pension liability as a percent of covered-employee payroll; and
- Comparison of actual employer contributions to the actuarially determined contributions based on the plan's funding policy.

These tables may be built prospectively as the information becomes available.

Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022. The total pension liability was rolled forward from June 30, 2021 to June 30, 2022. The plan fiduciary net position was determined as of June 30, 2022. Note that the beginning of year total pension liability as of June 30, 2021 was rolled forward from June 30, 2020.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.69% (based on the 20-Year Municipal GO AA Index for June 2022); and the resulting Single Discount Rate is 6.75%.

General Implications of Contribution Allocation Procedure or Funding Policy on Future Expected Plan Contributions and Funded Status

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 6.75% on the actuarial value of assets), it is expected that:

1. Unfunded actuarial accrued liability as of June 30, 2017 is expected to be fully paid off by June 30, 2039. Each subsequent change in liability as calculated in odd-numbered years shall be separately amortized over a fixed period of no longer than 20 years.
2. The unfunded actuarial accrued liabilities will be fully amortized during the lifetime of current members.
3. The funded status of the plan will increase gradually towards a 100% funded ratio.

This funding policy results in the projected plan fiduciary net position being sufficient to pay benefits for all future years at a discount rate of 6.75%. The projections in this report are strictly for the purposes of determining the GASB discount rate and are different from a funding projection for the ongoing plan.

Limitations of Assets as a Percent of Total Pension Liability Measurements

This report includes a measure of the plan fiduciary net position as a percent of total pension liability (65.12%). Unless otherwise indicated, with regard to any such measurements presented in this report:

1. The measurement is inappropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations.
2. The measurement is inappropriate for assessing the need for or amount of future employer contributions.

Limitation of Project Scope

Actuarial standards do not require the actuary to evaluate the ability of the plan sponsor or other contributing entity to make required contributions to the plan when due. Such an evaluation was not within the scope of this project and is not within the actuary's domain of expertise. Consequently, the actuary performed no such evaluation.

Statement of Pension Expense under GASB Statement No. 68

Fiscal Year Ended June 30, 2022

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

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2022

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 37,806,852
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} *	4.8476
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 7,799,087
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	<u>\$ 7,799,087</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 30,007,765
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	<u>\$ 30,007,765</u>

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 1,463,808,905
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ 292,761,781
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 1,171,047,124

* *Average Expected Remaining Service Lifetime (AERSL), which is used for the initial period in the recognition of outflows and inflows resulting from experience and assumptions changes, is calculated excluding 3,543 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.*

Statement of Outflows and Inflows

Arising from Current and Prior Reporting Periods

Fiscal Year Ended June 30, 2022

A. Outflows and Inflows of Resources due to Liabilities and Assets to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 212,022,603	\$ 24,379,057	\$ 187,643,546
2. Due to Assets	433,626,864	426,716,204	6,910,660
3. Total	\$ 645,649,467	\$ 451,095,261	\$ 194,554,206

B. Outflows and Inflows of Resources by Source to be Recognized in Current Pension Expense

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 54,250,025	\$ 24,379,057	\$ 29,870,968
2. Assumption Changes	157,772,578	-	157,772,578
3. Net difference between projected and actual earnings on pension plan investments	433,626,864	426,716,204	6,910,660
4. Total	\$ 645,649,467	\$ 451,095,261	\$ 194,554,206

C. Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future Pension Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 107,656,979	\$ 22,020,055	\$ 85,636,924
2. Assumption Changes	305,116,390	-	305,116,390
3. Net difference between projected and actual earnings on pension plan investments	1,423,415,831	1,206,023,819	217,392,012
4. Total	\$ 1,836,189,200	\$ 1,228,043,874	\$ 608,145,326

D. Deferred Outflows and Deferred Inflows of Resources by Year to be Recognized in Future Pension Expenses

Year Ending June 30	Net Deferred Outflows of Resources
2023	\$ 217,572,034
2024	193,690,748
2025	(102,489,741)
2026	299,372,285
2027	0
Thereafter	0
Total	\$ 608,145,326

Outflows and Inflows Recognition Detail

Fiscal Year Ended June 30, 2022

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2018	\$ 39,112,535	4.7679	\$ 6,299,319	\$ -	0.0000
2019	(111,250,355)	4.8011	(23,171,847)	(18,562,967)	0.8011
2020	198,104,071	4.9339	40,151,619	77,649,214	1.9339
2021	(5,871,508)	4.8637	(1,207,210)	(3,457,088)	2.8637
2022	37,806,852	4.8476	7,799,087	30,007,765	3.8476
Total			\$ 29,870,968	\$ 85,636,924	
Deferred Outflow (Inflow) Due to Assumption Changes					
2018	\$ -	4.7679	\$ -	\$ -	0.0000
2019	-	4.8011	-	-	0.8011
2020	778,434,124	4.9339	157,772,578	305,116,390	1.9339
2021	-	4.8637	-	-	2.8637
2022	-	4.8476	-	-	3.8476
Total			\$ 157,772,578	\$ 305,116,390	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2018	\$ (123,541,325)	5.0000	\$ (24,708,265)	\$ -	0.0000
2019	146,807,312	5.0000	29,361,462	29,361,464	1.0000
2020	557,518,106	5.0000	111,503,621	223,007,243	2.0000
2021	(2,010,039,697)	5.0000	(402,007,939)	(1,206,023,819)	3.0000
2022	1,463,808,905	5.0000	292,761,781	1,171,047,124	4.0000
Total			\$ 6,910,660	\$ 217,392,012	

Average Expected Remaining Service Lifetime (AERSL), which is used for the initial period in the recognition of outflows and inflows resulting from experience and assumptions changes, is calculated excluding 3,543 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.

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

Last 10 Fiscal Years

Fiscal Year Ending	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Total Pension Liability										
Service Cost	\$ 321,589,002	\$ 319,295,943	\$ 310,678,283	\$ 275,380,260	\$ 269,751,007	\$ 262,626,490	\$ 266,379,101	\$ 243,964,955	\$ 245,827,165	\$ 255,178,452
Interest on the Total Pension Liability	1,056,221,936	1,026,952,855	994,537,325	970,599,109	936,988,169	906,200,904	875,246,755	847,646,050	815,213,536	789,791,575
Benefit Changes	10,793,500	-	69,354,791	-	-	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	37,806,852	(5,871,508)	198,104,071	(111,250,355)	39,112,535	(19,046,986)	18,403,928	(106,715,500)	-	(101,140,741)
Assumption Changes	-	-	778,434,124	-	-	-	815,022,527	-	-	-
Benefit Payments	(913,994,579)	(858,210,462)	(816,708,118)	(780,906,714)	(741,752,669)	(706,303,846)	(670,359,868)	(631,310,997)	(599,475,606)	(573,470,316)
Refunds	(23,726,778)	(19,883,792)	(23,312,151)	(23,464,493)	(24,010,459)	(23,408,460)	(24,233,277)	(26,344,739)	(26,119,759)	(23,190,984)
Net Change in Total Pension Liability	\$ 488,689,933	\$ 462,283,036	\$ 1,511,088,325	\$ 330,357,807	\$ 480,088,583	\$ 420,068,102	\$ 1,280,459,166	\$ 327,239,769	\$ 435,445,336	\$ 347,167,986
Total Pension Liability - Beginning	\$ 15,955,798,561	\$ 15,493,515,525	\$ 13,982,427,200	\$ 13,652,069,393	\$ 13,171,980,810	\$ 12,751,912,708	\$ 11,471,453,542	\$ 11,144,213,773	\$ 10,708,768,437	\$ 10,361,600,451
Total Pension Liability - Ending (a)	\$ 16,444,488,494	\$ 15,955,798,561	\$ 15,493,515,525	\$ 13,982,427,200	\$ 13,652,069,393	\$ 13,171,980,810	\$ 12,751,912,708	\$ 11,471,453,542	\$ 11,144,213,773	\$ 10,708,768,437
Plan Fiduciary Net Position										
Allocable Contributions - Employer**	\$ 579,015,074	\$ 459,426,324	\$ 444,242,009	\$ 435,181,608	\$ 422,657,700	\$ 366,343,344	\$ 358,079,066	\$ 335,488,145	\$ 324,423,138	\$ 248,653,619
Contributions - Member	243,981,535	236,878,931	229,725,742	223,995,134	217,571,830	213,060,827	207,949,398	204,063,168	199,032,996	196,488,619
Pension Plan Net Investment Income	(690,177,440)	2,617,660,628	101,039,189	488,269,838	717,090,294	978,594,418	61,877,808	249,804,954	1,092,585,321	813,797,720
Benefit Payments	(913,994,579)	(858,210,462)	(816,708,118)	(780,906,714)	(741,752,669)	(706,303,846)	(670,359,868)	(631,310,997)	(599,475,606)	(573,470,316)
Refunds	(23,726,778)	(19,883,792)	(23,312,151)	(23,464,493)	(24,010,459)	(23,408,460)	(24,233,277)	(26,344,739)	(26,119,759)	(23,190,984)
Pension Plan Administrative Expense Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	(9,523,523)	(8,417,145)	(8,281,785)	(7,436,447)	(7,767,254)	(7,670,827)	(7,061,317)	(7,581,315)	(7,376,270)	(6,998,526)
	(1,096,619)	(939,585)	(112,975)	(1,733,372)	(910,445)	(944,848)	(1,860,891)	(4,820,785)	2,574,236	(622,961)
Net Change in Plan Fiduciary Net Position	\$ (815,522,330)	\$ 2,426,514,899	\$ (73,408,089)	\$ 333,905,554	\$ 582,878,997	\$ 819,670,608	\$ (75,609,081)	\$ 119,298,431	\$ 985,644,056	\$ 654,657,171
Plan Fiduciary Net Position - Beginning	\$ 11,523,879,340	\$ 9,097,364,441	\$ 9,170,772,530	\$ 8,836,866,976	\$ 8,253,987,979	\$ 7,434,317,371	\$ 7,509,926,452	\$ 7,390,628,021	\$ 6,404,983,965	\$ 5,750,326,794
Plan Fiduciary Net Position - Ending (b)	\$ 10,708,357,010	\$ 11,523,879,340	\$ 9,097,364,441	\$ 9,170,772,530	\$ 8,836,866,976	\$ 8,253,987,979	\$ 7,434,317,371	\$ 7,509,926,452	\$ 7,390,628,021	\$ 6,404,983,965
Net Pension Liability - Ending (a) - (b)	\$ 5,736,131,484	\$ 4,431,919,221	\$ 6,396,151,084	\$ 4,811,654,670	\$ 4,815,202,417	\$ 4,917,992,831	\$ 5,317,595,337	\$ 3,961,527,090	\$ 3,753,585,752	\$ 4,303,784,472
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	65.12 %	72.22 %	58.72 %	65.59 %	64.73 %	62.66 %	58.30 %	65.47 %	66.32 %	59.81 %
Covered-Employee Payroll*	\$3,077,583,995	\$2,972,968,504	\$2,894,708,279	\$2,825,006,022	\$2,752,235,069	\$2,667,611,532	\$2,601,403,606	\$2,575,031,210	\$2,507,898,809	\$2,501,741,708
Net Pension Liability as a Percentage of Covered-Employee Payroll	186.38 %	149.07 %	220.96 %	170.32 %	174.96 %	184.36 %	204.41 %	153.84 %	149.67 %	172.03 %

Notes to Schedule:

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

** Historical employer contribution amounts may differ from prior GASB Statement No. 67 reports due to reclassification under GASB Statement No. 68.



Schedule of Contributions

Last 10 Fiscal Years

FY Ending June 30,	Actuarially Determined Contribution*	Actual Contribution*	Contribution Deficiency (Excess)	Covered Payroll**	Actual Contribution as a % of Covered Payroll
2013	\$ 249,835,597	\$ 249,835,597	\$ -	\$ 2,501,741,708	9.99%
2014	328,444,256	328,444,256	-	2,507,898,809	13.10%
2015	332,294,226	332,294,226	-	2,575,031,210	12.90%
2016	357,481,725	357,481,725	-	2,601,403,606	13.74%
2017	366,653,014	366,653,014	-	2,667,611,532	13.74%
2018	422,659,079	422,659,079	-	2,752,235,069	15.36%
2019	434,407,178	434,407,178	-	2,825,006,022	15.38%
2020	445,021,693	445,021,693	-	2,894,708,279	15.37%
2021	459,277,447	459,277,447	-	2,972,968,504	15.45%
2022	579,028,230	579,028,230	-	3,077,583,995	18.81%

* We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions. Contributions other than the Actuarially Determined Contributions are accounted for separately. The actual contribution reflects the amount contributed as of June 30, as reported in the June 30, 2022 ACFR/GASB Statement Nos. 67 and 74 report. The employer contributions found on page 10 are the contributions reported for purposes of determining the GASB Statement No. 68 proportionate shares and may differ from those shown above.

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

Notes to Schedule of Contributions

Valuation Date	Actuarially determined contribution rates for the 2022-2023 biennium were determined based on the June 30, 2019 actuarial valuation. Actuarially determined contribution rates for the 2024-2025 biennium were determined based on the June 30, 2021 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the closed statutory amortization period.
Notes	The roll-forward of total pension liability from June 30, 2021 to June 30, 2022 reflects expected service cost and interest reduced by actual benefit payments.
Methods and Assumptions:	
Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Multiple periods of 18-20 years
Asset Valuation Method	5-year smoothed market for funding purposes; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year (2.25% for Teachers) in the 2019 valuation
Salary Increases	5.4% average, including inflation
Investment Rate of Return	6.75% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2015-2019 Experience Study.
Mortality	Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each member classification (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Other Information:	
Notes	The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-2023 and the 2024-2025 bienniums.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 59 of the June 30, 2022 ACFR and GASB Statement No. 67 and No. 74 report dated November 7, 2022. Actuarial assumptions for contributions made in the year ending June 30, 2022 can be found in the June 30, 2019 actuarial valuation report.

Summary of Pension Participant Data as of June 30, 2021

For purposes of GASB Statement No. 68 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2022 Total Pension Liability is based on a roll-forward of the June 30, 2021 valuation. A brief summary of the June 30, 2021 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits*	40,974
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	2,730
Active Plan Members	48,582
Non-Vested Inactive Members	<u>14,946</u>
Total Plan Members	107,232

** Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2021 include 3,543 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.*

Additional information regarding the covered population as of June 30, 2021 may be found in the ACFR Schedules, GASB Statement Nos. 67 and 74 Plan Reporting and Accounting Schedules report issued October 29, 2021.

Single Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.75%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

Sensitivity of the Net Pension Liability to the Single Discount Rate Assumption

Measurement Date June 30	Net Pension Liability			Single Discount Rate Assumption
	1% Decrease	Current Single Discount Rate	1% Increase	
2013	\$5,517,542,052	\$4,303,784,472	\$3,283,507,050	7.75%
2014	4,944,083,125	3,753,585,752	2,749,222,899	7.75%
2015	5,214,835,524	3,961,527,090	2,893,074,359	7.75%
2016	6,832,747,755	5,317,595,337	4,061,016,509	7.25%
2017	6,479,208,704	4,917,992,831	3,638,638,217	7.25%
2018	6,406,666,255	4,815,202,417	3,481,507,071	7.25%
2019	6,443,003,824	4,811,654,670	3,463,357,380	7.25%
2020	8,280,412,543	6,396,151,084	4,856,459,957	6.75%
2021	6,338,151,561	4,431,919,221	2,841,810,253	6.75%
2022	7,696,442,274	5,736,131,484	4,106,314,531	6.75%

Calculation of the Single Discount Rate

GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, administrative expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a municipal bond rate is required, as described in the following paragraph.

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

The determination of the discount rate is done at the plan level. Our understanding is that all pension assets are available to pay the pension benefits of the four-member classifications so there is one plan for the discount rate calculation. For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.69% (based on the June 2022 20-Year Municipal GO AA Index); and the resulting single discount rate is 6.75%.

The tables in this section provide background for the development of the SDR.

The **Projection of Contributions** table shows the development of expected contributions in future years. Service Cost contributions for future hires after June 30, 2022 are not included (nor are their liabilities).

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years after June 30, 2022.

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

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

Single Discount Rate Development

Projection of Contributions Beginning July 1, 2022*

(Years 1-50 only)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 3,077,583,995				
1	3,049,960,486	\$ 215,715,103	\$ 95,545,797	\$ 486,127,945	\$ 797,388,845
2	2,907,832,524	205,967,293	89,116,005	468,955,133	764,038,431
3	2,779,254,806	197,082,127	83,198,802	480,839,449	761,120,378
4	2,659,657,723	188,801,994	77,732,650	504,115,820	770,650,464
5	2,545,143,056	180,856,868	72,594,489	516,897,210	770,348,567
6	2,432,437,342	173,015,190	67,651,897	530,005,749	770,672,836
7	2,321,844,779	165,320,899	62,958,770	543,449,883	771,729,551
8	2,211,216,729	157,620,407	58,390,362	557,238,284	773,249,053
9	2,100,812,923	149,907,034	53,935,849	571,379,845	775,222,728
10	1,993,654,621	142,403,613	49,752,345	585,883,693	778,039,651
11	1,889,897,757	135,135,158	45,837,610	600,759,192	781,731,960
12	1,787,446,609	127,960,941	42,099,247	616,015,951	786,076,138
13	1,686,956,280	120,911,343	38,543,168	631,663,827	791,118,338
14	1,588,511,099	114,018,722	35,193,412	647,712,940	796,925,073
15	1,492,817,798	107,333,058	32,075,355	664,173,664	803,582,077
16	1,400,289,474	100,828,617	29,177,404	681,056,651	811,062,672
17	1,310,383,670	94,463,516	26,462,906	698,372,832	819,299,254
18	1,220,900,476	88,084,653	23,847,105	84,020,226	195,951,984
19	1,133,540,352	81,790,997	21,378,332	86,178,389	189,347,718
20	1,047,599,415	75,511,179	19,005,968	-	94,517,147
21	962,427,303	69,207,421	16,715,180	-	85,922,601
22	877,926,906	62,893,672	14,519,917	-	77,413,589
23	794,028,103	56,543,157	12,395,773	-	68,938,930
24	710,940,889	50,194,793	10,363,569	-	60,558,361
25	632,411,050	44,207,979	8,546,657	-	52,754,636
26	558,880,268	38,687,907	6,984,428	-	45,672,336
27	489,794,217	33,594,053	5,637,940	-	39,231,993
28	425,246,350	28,924,963	4,500,418	-	33,425,381
29	364,943,067	24,645,307	3,541,640	-	28,186,947
30	310,785,906	20,860,372	2,768,274	-	23,628,647
31	261,894,447	17,501,486	2,138,548	-	19,640,035
32	217,815,029	14,512,270	1,624,597	-	16,136,867
33	178,437,710	11,854,725	1,222,340	-	13,077,065
34	143,290,125	9,500,146	896,789	-	10,396,935
35	112,632,025	7,450,496	647,328	-	8,097,824
36	86,421,686	5,702,800	458,322	-	6,161,121
37	64,230,055	4,226,403	319,759	-	4,546,162
38	46,688,603	3,056,570	226,431	-	3,283,001
39	32,809,757	2,129,784	162,145	-	2,291,928
40	22,116,928	1,418,258	120,824	-	1,539,082
41	14,189,587	892,191	93,640	-	985,831
42	8,658,722	524,556	77,493	-	602,049
43	5,413,667	311,918	64,496	-	376,414
44	3,302,282	189,372	39,054	-	228,426
45	1,863,518	106,080	22,196	-	128,276
46	928,636	52,230	11,712	-	63,942
47	414,347	23,056	4,936	-	27,991
48	211,906	12,181	1,646	-	13,827
49	92,753	5,586	158	-	5,744
50	31,109	1,903	(31)	-	1,873

* Projected employer contributions as shown may differ substantially from those determined by the funding valuation.

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning July 1, 2022* (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 10,708,357,010	\$ 797,388,845	\$ 999,527,902	\$ 10,674,862	\$ 715,748,907	\$ 11,211,291,997
2	11,211,291,997	764,038,431	1,036,964,226	10,177,414	747,363,490	11,675,552,278
3	11,675,552,278	761,120,378	1,074,107,601	9,727,392	777,386,003	12,130,223,667
4	12,130,223,667	770,650,464	1,110,916,668	9,308,802	807,184,586	12,587,833,247
5	12,587,833,247	770,348,567	1,146,901,788	8,908,001	836,881,849	13,039,253,874
6	13,039,253,874	770,672,836	1,181,506,816	8,513,531	866,227,754	13,486,134,117
7	13,486,134,117	771,729,551	1,213,625,121	8,126,457	895,373,809	13,931,485,900
8	13,931,485,900	773,249,053	1,245,293,090	7,739,259	924,447,013	14,376,149,616
9	14,376,149,616	775,222,728	1,277,907,956	7,352,845	953,457,388	14,819,568,931
10	14,819,568,931	778,039,651	1,310,115,403	6,977,791	982,424,910	15,262,940,298
11	15,262,940,298	781,731,960	1,339,825,311	6,614,642	1,011,500,777	15,709,733,081
12	15,709,733,081	786,076,138	1,367,245,923	6,256,063	1,040,905,082	16,163,212,315
13	16,163,212,315	791,118,338	1,392,388,461	5,904,347	1,070,859,297	16,626,897,142
14	16,626,897,142	796,925,073	1,415,011,020	5,559,789	1,101,611,195	17,104,862,601
15	17,104,862,601	803,582,077	1,435,151,193	5,224,862	1,133,437,356	17,601,505,979
16	17,601,505,979	811,062,672	1,453,649,186	4,901,013	1,166,605,770	18,120,624,222
17	18,120,624,222	819,299,254	1,469,955,415	4,586,343	1,201,388,794	18,666,770,512
18	18,666,770,512	195,951,984	1,484,221,898	4,273,152	1,217,095,981	18,591,323,427
19	18,591,323,427	189,347,718	1,496,224,819	3,967,391	1,211,395,715	18,491,874,650
20	18,491,874,650	94,517,147	1,506,183,245	3,666,598	1,201,214,028	18,277,755,981
21	18,277,755,981	85,922,601	1,513,832,037	3,368,496	1,186,231,653	18,032,709,702
22	18,032,709,702	77,413,589	1,519,578,380	3,072,744	1,169,227,585	17,756,699,751
23	17,756,699,751	68,938,930	1,523,621,576	2,779,098	1,150,191,083	17,449,429,090
24	17,449,429,090	60,558,361	1,525,509,844	2,488,293	1,129,119,054	17,111,108,368
25	17,111,108,368	52,754,636	1,522,828,924	2,213,439	1,106,121,458	16,744,942,100
26	16,744,942,100	45,672,336	1,515,607,626	1,956,081	1,081,418,394	16,354,469,122
27	16,354,469,122	39,231,993	1,504,432,729	1,714,280	1,055,226,677	15,942,780,783
28	15,942,780,783	33,425,381	1,490,366,974	1,488,362	1,027,719,409	15,512,070,238
29	15,512,070,238	28,186,947	1,474,062,297	1,277,301	999,020,842	15,063,938,428
30	15,063,938,428	23,628,647	1,455,424,187	1,087,751	969,245,672	14,600,300,809
31	14,600,300,809	19,640,035	1,435,260,248	916,631	938,492,817	14,122,256,781
32	14,122,256,781	16,136,867	1,413,904,403	762,353	906,822,656	13,630,549,548
33	13,630,549,548	13,077,065	1,391,597,576	624,532	874,275,974	13,125,680,479
34	13,125,680,479	10,396,935	1,367,684,372	501,515	840,906,311	12,608,797,838
35	12,608,797,838	8,097,824	1,341,592,736	394,212	806,810,181	12,081,718,896
36	12,081,718,896	6,161,121	1,313,179,598	302,476	772,114,387	11,546,512,331
37	11,546,512,331	4,546,162	1,282,444,084	224,805	736,957,293	11,005,346,898
38	11,005,346,898	3,283,001	1,248,564,337	163,410	701,513,500	10,461,415,651
39	10,461,415,651	2,291,928	1,212,001,589	114,834	665,980,695	9,917,571,851
40	9,917,571,851	1,539,082	1,173,302,173	77,409	630,532,266	9,376,263,617
41	9,376,263,617	985,831	1,132,304,169	49,664	595,337,603	8,840,233,218
42	8,840,233,218	602,049	1,088,656,258	30,306	560,592,516	8,312,741,219
43	8,312,741,219	376,414	1,042,742,794	18,948	526,503,969	7,796,859,860
44	7,796,859,860	228,426	996,152,382	11,558	493,224,061	7,294,148,407
45	7,294,148,407	128,276	949,385,684	6,522	460,840,484	6,805,724,962
46	6,805,724,962	63,942	902,582,349	3,250	429,423,694	6,332,626,999
47	6,332,626,999	27,991	855,951,452	1,450	399,036,543	5,875,738,632
48	5,875,738,632	13,827	809,740,019	742	369,730,301	5,435,742,000
49	5,435,742,000	5,744	764,185,514	325	341,542,634	5,013,104,539
50	5,013,104,539	1,873	719,364,371	109	314,502,498	4,608,244,430

* Projected employer contributions as shown may differ substantially from those determined by the funding valuation.

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning July 1, 2022* (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 4,608,244,430	\$ 335	\$ 675,354,127	\$ 20	\$ 288,635,485	\$ 4,221,526,102
52	4,221,526,102	-	632,235,770	-	263,963,470	3,853,253,802
53	3,853,253,802	-	590,090,017	-	240,504,283	3,503,668,067
54	3,503,668,067	-	548,994,962	-	218,271,557	3,172,944,662
55	3,172,944,662	-	509,027,535	-	197,274,602	2,861,191,729
56	2,861,191,729	-	470,266,165	-	177,518,115	2,568,443,680
57	2,568,443,680	-	432,789,456	-	159,001,808	2,294,656,031
58	2,294,656,031	-	396,673,972	-	141,720,136	2,039,702,196
59	2,039,702,196	-	361,992,280	-	125,662,147	1,803,372,062
60	1,803,372,062	-	328,812,245	-	110,811,404	1,585,371,221
61	1,585,371,221	-	297,196,174	-	97,145,967	1,385,321,014
62	1,385,321,014	-	267,199,996	-	84,638,418	1,202,759,435
63	1,202,759,435	-	238,872,864	-	73,255,942	1,037,142,514
64	1,037,142,514	-	212,255,735	-	62,960,459	887,847,238
65	887,847,238	-	187,379,837	-	53,708,881	754,176,283
66	754,176,283	-	164,266,123	-	45,453,442	635,363,602
67	635,363,602	-	142,925,311	-	38,142,078	530,580,369
68	530,580,369	-	123,356,624	-	31,718,869	438,942,614
69	438,942,614	-	105,547,015	-	26,124,580	359,520,179
70	359,520,179	-	89,469,462	-	21,297,323	291,348,040
71	291,348,040	-	75,082,657	-	17,173,330	233,438,713
72	233,438,713	-	62,331,222	-	13,687,784	184,795,275
73	184,795,275	-	51,146,351	-	10,775,678	144,424,602
74	144,424,602	-	41,447,447	-	8,372,650	111,349,805
75	111,349,805	-	33,142,165	-	6,415,828	84,623,468
76	84,623,468	-	26,126,824	-	4,844,702	63,341,346
77	63,341,346	-	20,287,440	-	3,602,020	46,655,926
78	46,655,926	-	15,502,596	-	2,634,606	33,787,935
79	33,787,935	-	11,646,278	-	1,894,042	24,035,699
80	24,035,699	-	8,590,097	-	1,337,228	16,782,830
81	16,782,830	-	6,211,613	-	926,622	11,497,839
82	11,497,839	-	4,399,358	-	630,050	7,728,531
83	7,728,531	-	3,050,061	-	420,417	5,098,886
84	5,098,886	-	2,069,463	-	275,471	3,304,894
85	3,304,894	-	1,374,322	-	177,454	2,108,026
86	2,108,026	-	893,799	-	112,619	1,326,846
87	1,326,846	-	570,014	-	70,638	827,470
88	827,470	-	357,379	-	43,990	514,080
89	514,080	-	221,179	-	27,358	320,259
90	320,259	-	135,906	-	17,106	201,459
91	201,459	-	83,548	-	10,825	128,736
92	128,736	-	51,875	-	6,967	83,829
93	83,829	-	32,892	-	4,566	55,503
94	55,503	-	21,473	-	3,034	37,064
95	37,064	-	14,498	-	2,020	24,586
96	24,586	-	10,103	-	1,324	15,807
97	15,807	-	7,224	-	827	9,410
98	9,410	-	5,253	-	461	4,618
99	4,618	-	4,772	-	153	-
100	-	-	-	-	-	-

* Projected employer contributions as shown may differ substantially from those determined by the funding valuation.

Single Discount Rate Development

Present Values of Projected Benefit Payments

Beginning July 1, 2022 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-.5}	(g)=(e)*vf ^{^((a)-.5)}	(h)=(c)/((1+sdr) ^{^(a-.5)}
1	\$ 10,708,357,010	\$ 999,527,902	\$ 999,527,902	\$ -	\$ 967,410,909	\$ -	\$ 967,410,909
2	11,211,291,997	1,036,964,226	1,036,964,226	-	940,182,035	-	940,182,035
3	11,675,552,278	1,074,107,601	1,074,107,601	-	912,279,846	-	912,279,846
4	12,130,223,667	1,110,916,668	1,110,916,668	-	883,881,186	-	883,881,186
5	12,587,833,247	1,146,901,788	1,146,901,788	-	854,812,281	-	854,812,281
6	13,039,253,874	1,181,506,816	1,181,506,816	-	824,921,972	-	824,921,972
7	13,486,134,117	1,213,625,121	1,213,625,121	-	793,767,500	-	793,767,500
8	13,931,485,900	1,245,293,090	1,245,293,090	-	762,978,764	-	762,978,764
9	14,376,149,616	1,277,907,956	1,277,907,956	-	733,453,461	-	733,453,461
10	14,819,568,931	1,310,115,403	1,310,115,403	-	704,392,394	-	704,392,394
11	15,262,940,298	1,339,825,311	1,339,825,311	-	674,816,044	-	674,816,044
12	15,709,733,081	1,367,245,923	1,367,245,923	-	645,083,561	-	645,083,561
13	16,163,212,315	1,392,388,461	1,392,388,461	-	615,406,203	-	615,406,203
14	16,626,897,142	1,415,011,020	1,415,011,020	-	585,859,386	-	585,859,386
15	17,104,862,601	1,435,151,193	1,435,151,193	-	556,625,813	-	556,625,813
16	17,601,505,979	1,453,649,186	1,453,649,186	-	528,150,156	-	528,150,156
17	18,120,624,222	1,469,955,415	1,469,955,415	-	500,304,123	-	500,304,123
18	18,666,770,512	1,484,221,898	1,484,221,898	-	473,217,580	-	473,217,580
19	18,591,323,427	1,496,224,819	1,496,224,819	-	446,880,090	-	446,880,090
20	18,491,874,650	1,506,183,245	1,506,183,245	-	421,409,265	-	421,409,265
21	18,277,755,981	1,513,832,037	1,513,832,037	-	396,767,486	-	396,767,486
22	18,032,709,702	1,519,578,380	1,519,578,380	-	373,089,998	-	373,089,998
23	17,756,699,751	1,523,621,576	1,523,621,576	-	350,428,751	-	350,428,751
24	17,449,429,090	1,525,509,844	1,525,509,844	-	328,677,328	-	328,677,328
25	17,111,108,368	1,522,828,924	1,522,828,924	-	307,353,361	-	307,353,361
26	16,744,942,100	1,515,607,626	1,515,607,626	-	286,553,520	-	286,553,520
27	16,354,469,122	1,504,432,729	1,504,432,729	-	266,454,988	-	266,454,988
28	15,942,780,783	1,490,366,974	1,490,366,974	-	247,272,840	-	247,272,840
29	15,512,070,238	1,474,062,297	1,474,062,297	-	229,103,199	-	229,103,199
30	15,063,938,428	1,455,424,187	1,455,424,187	-	211,902,958	-	211,902,958
31	14,600,300,809	1,435,260,248	1,435,260,248	-	195,753,801	-	195,753,801
32	14,122,256,781	1,413,904,403	1,413,904,403	-	180,647,398	-	180,647,398
33	13,630,549,548	1,391,597,576	1,391,597,576	-	166,554,911	-	166,554,911
34	13,125,680,479	1,367,684,372	1,367,684,372	-	153,342,232	-	153,342,232
35	12,608,797,838	1,341,592,736	1,341,592,736	-	140,905,748	-	140,905,748
36	12,081,718,896	1,313,179,598	1,313,179,598	-	129,200,518	-	129,200,518
37	11,546,512,331	1,282,444,084	1,282,444,084	-	118,198,151	-	118,198,151
38	11,005,346,898	1,248,564,337	1,248,564,337	-	107,799,138	-	107,799,138
39	10,461,415,651	1,212,001,589	1,212,001,589	-	98,025,636	-	98,025,636
40	9,917,571,851	1,173,302,173	1,173,302,173	-	88,895,232	-	88,895,232
41	9,376,263,617	1,132,304,169	1,132,304,169	-	80,364,420	-	80,364,420
42	8,840,233,218	1,088,656,258	1,088,656,258	-	72,380,837	-	72,380,837
43	8,312,741,219	1,042,742,794	1,042,742,794	-	64,944,465	-	64,944,465
44	7,796,859,860	996,152,382	996,152,382	-	58,119,630	-	58,119,630
45	7,294,148,407	949,385,684	949,385,684	-	51,888,588	-	51,888,588
46	6,805,724,962	902,582,349	902,582,349	-	46,211,294	-	46,211,294
47	6,332,626,999	855,951,452	855,951,452	-	41,052,777	-	41,052,777
48	5,875,738,632	809,740,019	809,740,019	-	36,380,706	-	36,380,706
49	5,435,742,000	764,185,514	764,185,514	-	32,162,992	-	32,162,992
50	5,013,104,539	719,364,371	719,364,371	-	28,362,119	-	28,362,119

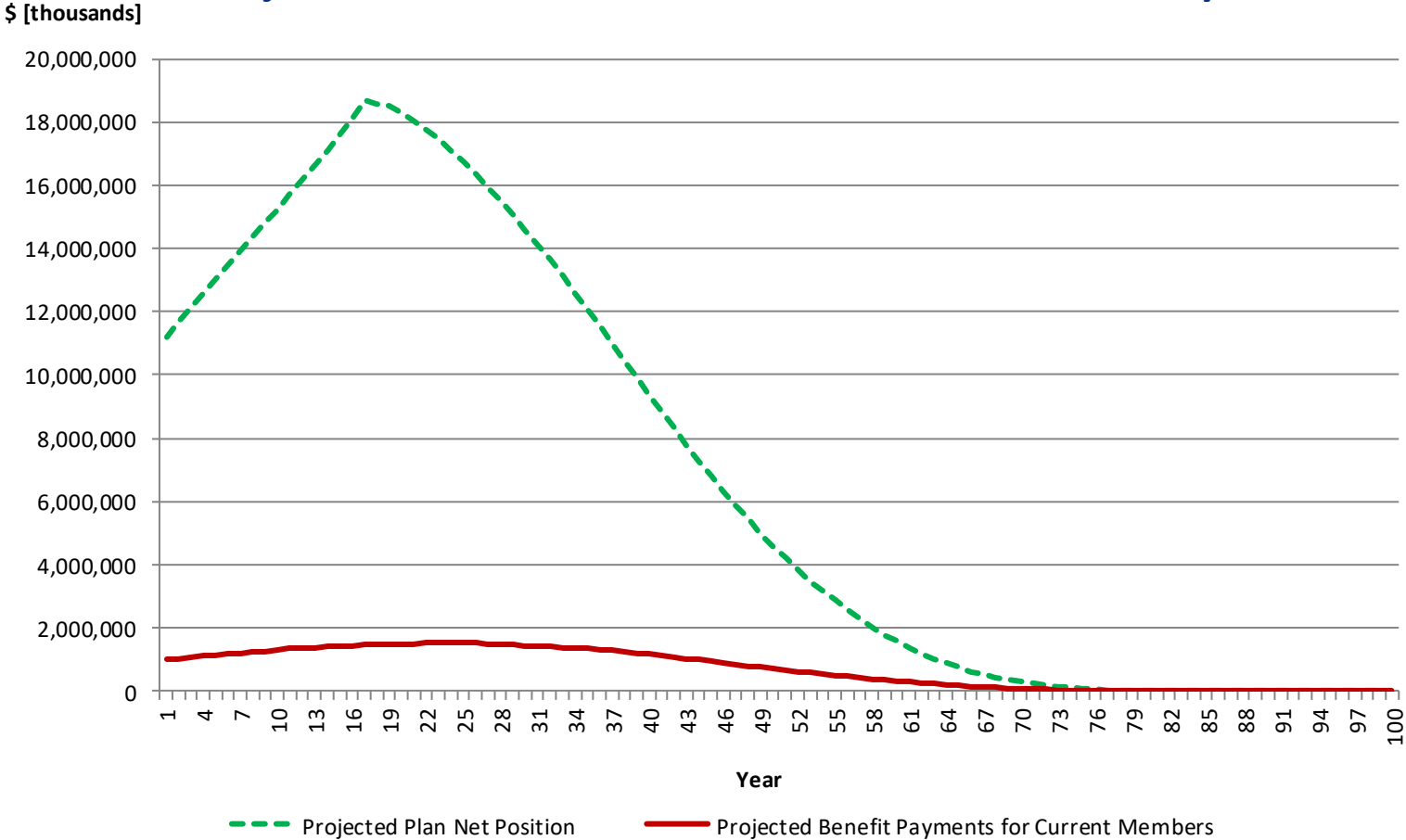
Single Discount Rate Development

Present Values of Projected Benefit Payments

Beginning July 1, 2022 (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v [^] ((a)-.5)	(g)=(e)*vf [^] ((a)-.5)	(h)=(c)/(1+sdr) [^] ((a)-.5)
51	\$ 4,608,244,430	\$ 675,354,127	\$ 675,354,127	\$ -	\$ 24,943,273	\$ -	\$ 24,943,273
52	4,221,526,102	632,235,770	632,235,770	-	21,874,244	-	21,874,244
53	3,853,253,802	590,090,017	590,090,017	-	19,125,129	-	19,125,129
54	3,503,668,067	548,994,962	548,994,962	-	16,668,119	-	16,668,119
55	3,172,944,662	509,027,535	509,027,535	-	14,477,435	-	14,477,435
56	2,861,191,729	470,266,165	470,266,165	-	12,529,282	-	12,529,282
57	2,568,443,680	432,789,456	432,789,456	-	10,801,678	-	10,801,678
58	2,294,656,031	396,673,972	396,673,972	-	9,274,284	-	9,274,284
59	2,039,702,196	361,992,280	361,992,280	-	7,928,264	-	7,928,264
60	1,803,372,062	328,812,245	328,812,245	-	6,746,195	-	6,746,195
61	1,585,371,221	297,196,174	297,196,174	-	5,711,974	-	5,711,974
62	1,385,321,014	267,199,996	267,199,996	-	4,810,737	-	4,810,737
63	1,202,759,435	238,872,864	238,872,864	-	4,028,785	-	4,028,785
64	1,037,142,514	212,255,735	212,255,735	-	3,353,504	-	3,353,504
65	887,847,238	187,379,837	187,379,837	-	2,773,284	-	2,773,284
66	754,176,283	164,266,123	164,266,123	-	2,277,465	-	2,277,465
67	635,363,602	142,925,311	142,925,311	-	1,856,286	-	1,856,286
68	530,580,369	123,356,624	123,356,624	-	1,500,826	-	1,500,826
69	438,942,614	105,547,015	105,547,015	-	1,202,945	-	1,202,945
70	359,520,179	89,469,462	89,469,462	-	955,228	-	955,228
71	291,348,040	75,082,657	75,082,657	-	750,938	-	750,938
72	233,438,713	62,331,222	62,331,222	-	583,985	-	583,985
73	184,795,275	51,146,351	51,146,351	-	448,893	-	448,893
74	144,424,602	41,447,447	41,447,447	-	340,768	-	340,768
75	111,349,805	33,142,165	33,142,165	-	255,255	-	255,255
76	84,623,468	26,126,824	26,126,824	-	188,500	-	188,500
77	63,341,346	20,287,440	20,287,440	-	137,115	-	137,115
78	46,655,926	15,502,596	15,502,596	-	98,151	-	98,151
79	33,787,935	11,646,278	11,646,278	-	69,073	-	69,073
80	24,035,699	8,590,097	8,590,097	-	47,726	-	47,726
81	16,782,830	6,211,613	6,211,613	-	32,329	-	32,329
82	11,497,839	4,399,358	4,399,358	-	21,449	-	21,449
83	7,728,531	3,050,061	3,050,061	-	13,930	-	13,930
84	5,098,886	2,069,463	2,069,463	-	8,854	-	8,854
85	3,304,894	1,374,322	1,374,322	-	5,508	-	5,508
86	2,108,026	893,799	893,799	-	3,356	-	3,356
87	1,326,846	570,014	570,014	-	2,005	-	2,005
88	827,470	357,379	357,379	-	1,177	-	1,177
89	514,080	221,179	221,179	-	683	-	683
90	320,259	135,906	135,906	-	393	-	393
91	201,459	83,548	83,548	-	226	-	226
92	128,736	51,875	51,875	-	132	-	132
93	83,829	32,892	32,892	-	78	-	78
94	55,503	21,473	21,473	-	48	-	48
95	37,064	14,498	14,498	-	30	-	30
96	24,586	10,103	10,103	-	20	-	20
97	15,807	7,224	7,224	-	13	-	13
98	9,410	5,253	5,253	-	9	-	9
99	4,618	4,772	4,772	-	8	-	8
100	-	-	-	-	-	-	-
Totals					\$ 18,890,477,180	\$ -	\$ 18,890,477,180

Projection of Pension Plan Net Position and Benefit Payments



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Allenstown SD	\$ 519,261	0.08968005%	\$ 5,144,166	\$ 403,813	0.08789505%	\$ 3,895,438
Allenstown Sewer Commission	-	0.00000000%	-	-	0.00000000%	0
Alton SD	834,939	0.14419987%	8,271,494	686,106	0.14933972%	6,618,616
Amherst SD	2,738,262	0.47291722%	27,127,154	2,105,222	0.45822841%	20,308,313
Andover SD	338,223	0.05841350%	3,350,675	281,559	0.06128491%	2,716,098
Androscoggin Valley Reg Refuse	107,946	0.01864304%	1,069,389	77,920	0.01696028%	751,666
Ashland Electric Dept - Emp	-	0.00000000%	-	-	0.00000000%	0
Ashland SD	331,478	0.05724860%	3,283,855	250,299	0.05448077%	2,414,544
Auburn SD	791,606	0.13671596%	7,842,207	609,948	0.13276296%	5,883,947
Baker Free Library - Emp	-	0.00000000%	-	-	0.00000000%	0
Barnstead SD	786,707	0.13586986%	7,793,674	643,935	0.14016066%	6,211,807
Barrington SD	1,567,097	0.27064874%	15,524,768	1,209,681	0.26330250%	11,669,354
Bartlett SD	479,290	0.08277677%	4,748,184	391,006	0.08510744%	3,771,893
Bath SD	125,648	0.02170030%	1,244,758	95,874	0.02086820%	924,862
Bcep Solid Waste District	41,869	0.00723107%	414,784	22,333	0.00486106%	215,438
Bedford SD	6,244,874	1.07853392%	61,866,124	5,108,512	1.11193278%	49,279,963
Belknap County	1,702,672	0.29406350%	16,867,869	1,205,240	0.26233586%	11,626,513
Belknap County Conserv. Dist	6,955	0.00120118%	68,901	5,962	0.00129771%	57,513
Berlin Housing Authority	41,556	0.00717702%	411,683	30,437	0.00662500%	293,615
Berlin Water Works	85,205	0.01471551%	844,101	73,553	0.01600975%	709,539
Bethlehem SD	352,607	0.06089772%	3,493,173	256,747	0.05588426%	2,476,745
Bow SD - SAU 67	2,815,990	0.48634139%	27,897,182	2,239,284	0.48740872%	21,601,561
Brentwood SD	494,052	0.08532628%	4,894,428	388,045	0.08446294%	3,743,329
Brookline Public Library	9,558	0.00165073%	94,688	7,308	0.00159068%	70,498
Brookline SD	785,843	0.13572065%	7,785,115	658,806	0.14339753%	6,355,263
Campton SD	539,011	0.09309101%	5,339,823	434,085	0.09448414%	4,187,461
Campton/Thornton Fire Dept	-	0.00000000%	-	-	0.00000000%	0
Candia SD	422,148	0.07290795%	4,182,096	354,192	0.07709441%	3,416,762
Carroll County	1,938,819	0.33484776%	19,207,308	1,452,826	0.31622611%	14,014,886
Center Conway Fire Precinct	17,535	0.00302842%	173,714	14,841	0.00323033%	143,166
Central Hooksett Wtr Precinct	28,182	0.00486723%	279,191	19,134	0.00416476%	184,579
Cheshire County	2,464,168	0.42557925%	24,411,785	1,935,855	0.42136353%	18,674,491
Chester SD - (SAU 82)	762,498	0.13168880%	7,553,843	572,543	0.12462129%	5,523,115
Chesterfield SD	427,446	0.07382295%	4,234,581	344,744	0.07503793%	3,325,620
Chichester SD	388,869	0.06716043%	3,852,411	301,915	0.06571565%	2,912,465
City of Berlin	1,345,950	0.23245509%	13,333,930	1,074,225	0.23381877%	10,362,659
City of Claremont	1,311,655	0.22653210%	12,994,179	1,048,187	0.22815127%	10,111,480
City of Concord	7,466,206	1.28946659%	73,965,499	6,100,373	1.32782398%	58,848,086
City of Dover	9,258,499	1.59900827%	91,721,217	7,520,055	1.63683587%	72,543,244
City of Franklin	1,163,614	0.20096437%	11,527,580	936,214	0.20377892%	9,031,317
City of Keene	4,023,810	0.69494045%	39,862,698	3,143,136	0.68414363%	30,320,693
City of Laconia	2,708,689	0.46780975%	26,834,182	2,219,525	0.48310792%	21,410,953
City of Lebanon	2,906,407	0.50195705%	28,792,916	2,341,483	0.50965363%	22,587,437
City of Manchester	13,481,732	2.32839049%	133,559,540	11,141,213	2.42502708%	107,475,241
City of Nashua	13,643,300	2.35629442%	135,160,146	11,159,733	2.42905820%	107,653,897
City of Portsmouth	5,990,893	1.03466960%	59,350,009	4,719,503	1.02726001%	45,527,334
City of Rochester	3,405,723	0.58819245%	33,739,492	2,728,477	0.59388781%	26,320,628
City of Somersworth	1,483,054	0.25613392%	14,692,178	1,166,277	0.25385506%	11,250,651
Claremont SD	2,647,463	0.45723559%	26,227,635	2,190,506	0.47679156%	21,131,017
Cocheco Academy of The Arts	19,153	0.00330786%	189,743	16,666	0.00362757%	160,771

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Colebrook SD	\$ 426,868	0.07372312%	\$ 4,228,855	\$ 246,507	0.05365539%	\$ 2,377,964
Community College System of NH	5,780,566	0.99834464%	57,266,361	4,833,157	1.05199825%	46,623,713
Concord SD	8,044,021	1.38925933%	79,689,742	6,298,991	1.37105572%	60,764,082
Contoocook Valley SD	4,539,986	0.78408770%	44,976,301	3,523,970	0.76703701%	33,994,461
Conway SD	2,648,791	0.45746494%	26,240,790	2,111,056	0.45949826%	20,364,592
Conway Village Fire District	157,095	0.02713142%	1,556,294	133,203	0.02899333%	1,284,961
Cook Memorial Library	5,860	0.00101206%	58,053	4,341	0.00094487%	41,876
Coos County Institute	1,035,364	0.17881469%	10,257,046	829,953	0.18064985%	8,006,255
Coos County Nursing Home	525,752	0.09080109%	5,208,470	380,591	0.08284048%	3,671,423
Cornish SD	218,796	0.03778762%	2,167,548	175,426	0.03818371%	1,692,271
County of Merrimack	5,161,799	0.89147920%	51,136,419	4,199,670	0.91411173%	40,512,693
Croydon Village School	26,950	0.00465446%	266,986	24,406	0.00531228%	235,436
Deerfield Community School	719,519	0.12426602%	7,128,062	599,853	0.13056565%	5,786,564
Derry Coop SD	5,148,324	0.88915197%	51,002,926	4,142,794	0.90173194%	39,964,031
Derry Housing Authority	5,940	0.00102588%	58,846	4,700	0.00102301%	45,339
Dover Housing Authority	196,072	0.03386302%	1,942,427	145,734	0.03172086%	1,405,843
Dresden SD	1,357,725	0.23448871%	13,450,581	1,011,150	0.22008969%	9,754,197
Dunbarton SD - SAU 67	295,930	0.05110920%	2,931,691	244,852	0.05329516%	2,361,998
East Kingston SD	212,722	0.03673859%	2,107,374	172,923	0.03763890%	1,668,126
Epping SD	1,512,783	0.26126833%	14,986,695	1,298,737	0.28268667%	12,528,445
Epsom SD	554,524	0.09577022%	5,493,506	449,357	0.09780828%	4,334,784
Errol SD	22,430	0.00387382%	222,207	22,750	0.00495183%	219,461
Exeter Reg Coop SD	5,270,464	0.91024642%	52,212,931	4,262,776	0.92784756%	41,121,454
Exeter SD	1,965,523	0.33945973%	19,471,856	1,625,766	0.35386870%	15,683,175
Fall Mountain Reg SD	2,685,265	0.46376426%	26,602,128	2,134,961	0.46470149%	20,595,195
Farmington SD - (SAU 61)	1,315,952	0.22727422%	13,036,748	1,228,046	0.26729987%	11,846,514
Franklin SD	1,430,049	0.24697958%	14,167,073	1,065,264	0.23186829%	10,276,215
Freedom SD	123,499	0.02132915%	1,223,468	101,997	0.02220095%	983,928
Fremont SD - SAU 83	573,656	0.09907445%	5,683,041	462,944	0.10076567%	4,465,853
Gilford SD	2,125,959	0.36716816%	21,061,248	1,715,209	0.37333711%	16,545,999
Gilmanton SD	664,923	0.11483691%	6,587,196	566,787	0.12336842%	5,467,589
Goffstown SD	3,913,267	0.67584889%	38,767,581	3,016,978	0.65668373%	29,103,692
Goffstown Village Precinct	18,449	0.00318627%	182,769	14,186	0.00308776%	136,847
Governor Wentworth Reg SD	4,442,144	0.76718969%	44,007,009	3,466,513	0.75453076%	33,440,194
Grafton County	2,679,903	0.46283821%	26,549,008	2,184,792	0.47554784%	21,075,896
Grantham SD	462,750	0.07992020%	4,584,328	339,559	0.07390935%	3,275,603
Great Bay Elearning School	143,656	0.02481041%	1,423,158	100,273	0.02182570%	967,297
Greenland SD	631,686	0.10909664%	6,257,927	535,654	0.11659192%	5,167,260
Grs Coop SD	578,527	0.09991571%	5,731,296	485,090	0.10558602%	4,679,487
Hampstead SD	1,699,552	0.29352465%	16,836,960	1,321,128	0.28756036%	12,744,443
Hampton Falls SD	537,593	0.09284611%	5,325,775	451,526	0.09828039%	4,355,707
Hampton SD - SAU 90	2,064,786	0.35660315%	20,455,226	1,601,759	0.34864327%	15,451,588
Hanover SD	983,420	0.16984359%	9,742,452	778,805	0.16951684%	7,512,849
Harrisville SD	117,471	0.02028807%	1,163,750	76,276	0.01660244%	735,807
Haverhill Coop SD	1,123,150	0.19397595%	11,126,716	856,700	0.18647168%	8,264,274
Henniker SD	638,720	0.11031146%	6,327,610	506,158	0.11017174%	4,882,723
Hill SD	78,861	0.01361985%	781,253	67,935	0.01478692%	655,344
Hillsboro-Deering SD	1,928,991	0.33315039%	19,109,944	1,580,689	0.34405712%	15,248,334
Hillsborough County	5,367,770	0.92705185%	53,176,913	4,079,960	0.88805532%	39,357,894
Hinsdale SD	1,067,886	0.18443147%	10,579,232	862,477	0.18772912%	8,320,003



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Holderness SD	\$ 354,547	0.06123278%	\$ 3,512,393	\$ 293,497	0.06388336%	\$ 2,831,259
Hollis SD	1,209,793	0.20893981%	11,985,062	934,802	0.20347158%	9,017,696
Hollis-Brookline Coop	1,946,978	0.33625687%	19,288,136	1,569,160	0.34154768%	15,137,117
Hooksett Public Library	51,422	0.00888094%	509,422	39,433	0.00858310%	380,396
Hooksett SD	1,690,620	0.29198203%	16,748,473	1,362,492	0.29656376%	13,143,466
Hooksett Sewer Commission	59,348	0.01024982%	587,943	44,484	0.00968251%	429,121
Hooksett Village Wtr Precinct	52,507	0.00906833%	520,171	38,556	0.00839221%	371,936
Hopkinton SD	1,729,256	0.29865474%	17,131,229	1,313,896	0.28598622%	12,674,678
Hudson SD	4,589,266	0.79259870%	45,464,504	3,581,263	0.77950756%	34,547,145
Inter-Lakes SD	2,400,676	0.41461373%	23,782,789	1,890,836	0.41156457%	18,240,209
Jackson SD	120,627	0.02083314%	1,195,016	87,197	0.01897954%	841,158
Jaffrey-Rindge Coop SD	2,228,132	0.38481416%	22,073,446	1,755,904	0.38219490%	16,938,569
John Stark SD	1,061,164	0.18327053%	10,512,639	902,610	0.19646458%	8,707,151
Kearsarge Reg SD - SAU 65	3,573,530	0.61717391%	35,401,907	2,792,833	0.60789572%	26,941,447
Keene SD	4,852,905	0.83813102%	48,076,297	3,900,962	0.84909412%	37,631,166
Kensington SD	293,165	0.05063167%	2,904,299	225,520	0.04908730%	2,175,509
Laconia Housing & Redevelopmnt	208,043	0.03593050%	2,061,021	148,602	0.03234512%	1,433,510
Laconia SD	3,524,907	0.60877637%	34,920,213	2,700,248	0.58774341%	26,048,313
Laconia Water Works	146,017	0.02521817%	1,446,547	111,276	0.02422064%	1,073,439
Lafayette Reg SD	245,257	0.04235762%	2,429,689	196,767	0.04282885%	1,898,140
Lakes Region Mutual Fire Aid	108,426	0.01872594%	1,074,145	82,473	0.01795130%	795,587
Lakes Region Planning Comm.	39,243	0.00677754%	388,769	23,899	0.00520192%	230,545
Land & Comm Heritage Inv Prog	21,923	0.00378626%	217,185	12,873	0.00280197%	124,181
Landaff SD	22,881	0.00395171%	226,675	12,478	0.00271600%	120,371
Langdon - Police	-	0.00000000%	-	-	0.00000000%	0
Lebanon SD	3,851,895	0.66524952%	38,159,587	3,056,079	0.66519457%	29,480,886
Lempster SD	185,116	0.03197084%	1,833,889	151,117	0.03289254%	1,457,771
Lincoln-Woodstock Coop SD	656,115	0.11331570%	6,499,938	523,697	0.11398933%	5,051,915
Lisbon Reg SD	594,919	0.10274672%	5,893,687	466,493	0.10153815%	4,500,089
Litchfield SD	1,998,611	0.34517426%	19,799,649	1,560,300	0.33961919%	15,051,648
Littleton Public Library	20,438	0.00352979%	202,473	15,846	0.00344908%	152,860
Littleton SD	1,378,351	0.23805097%	13,654,917	1,101,944	0.23985216%	10,630,054
Littleton Water & Light	177,303	0.03062148%	1,756,488	143,980	0.03133908%	1,388,923
Londonderry SD	7,094,111	1.22520315%	70,279,264	5,765,559	1.25494744%	55,618,257
Lower Bartlett Water Precinct	21,318	0.00368177%	211,191	2,026	0.00044098%	19,544
Lyme SD	438,848	0.07579215%	4,347,537	371,185	0.08079315%	3,580,687
Madison SD	273,636	0.04725887%	2,710,831	200,591	0.04366119%	1,935,029
Manchester SD	16,728,247	2.88908659%	165,721,805	13,291,029	2.89296195%	128,213,737
Marlborough SD	287,783	0.04970216%	2,850,981	239,449	0.05211913%	2,309,878
Marlow SD	69,700	0.01203768%	690,497	59,416	0.01293265%	573,165
Mascenic Reg SD	1,490,320	0.25738881%	14,764,161	1,127,138	0.24533596%	10,873,092
Mascoma Valley Regional SD	2,092,031	0.36130855%	20,725,133	1,621,441	0.35292731%	15,641,453
Mason SD (SAU 89)	116,873	0.02018479%	1,157,826	97,188	0.02115421%	937,537
Maxfield Public Library	-	0.00000000%	-	-	0.00000000%	0
Meriden Village Water District	7,521	0.00129893%	74,508	5,787	0.00125961%	55,825
Merrimack SD	5,927,015	1.02363742%	58,717,188	4,818,034	1.04870654%	46,477,827
Merrimack Valley SD	3,587,829	0.61964345%	35,543,563	2,874,127	0.62559039%	27,725,661
Merrimack Village District	151,156	0.02610571%	1,497,458	125,840	0.02739068%	1,213,933
Middleton SD	163,168	0.02818027%	1,616,457	137,475	0.02992319%	1,326,172
Milan SD	118,152	0.02040569%	1,170,497	100,231	0.02181656%	966,892

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
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Milford Area Communication Ctr	\$ 46,234	0.00798494%	\$ 458,027	\$ 36,718	0.00799214%	\$ 354,205
Milford SD	3,530,268	0.60970226%	34,973,323	2,865,422	0.62369564%	27,641,687
Milton SD	794,615	0.13723563%	7,872,016	652,280	0.14197706%	6,292,309
Monadnock Reg SD- SAU 93	2,664,250	0.46013482%	26,393,938	2,249,275	0.48958339%	21,697,940
Monroe SD	236,579	0.04085887%	2,343,719	153,027	0.03330828%	1,476,196
Mont Vernon SD	334,309	0.05773753%	3,311,901	274,246	0.05969314%	2,645,552
Moultonborough SD - SAU 45	1,317,641	0.22756592%	13,053,480	1,022,760	0.22261676%	9,866,195
Mountain Lakes District	2,695	0.00046545%	26,699	-	0.00000000%	0
Nashua Airport Authority	42,935	0.00741518%	425,344	30,550	0.00664960%	294,705
Nashua Housing Redevelop Auth	203,085	0.03507422%	2,011,903	151,397	0.03295349%	1,460,472
NE Interstate Water Pol Cntrl	-	0.00000000%	-	-	0.00000000%	0
Nelson SD	92,163	0.01591720%	913,032	71,064	0.01546799%	685,529
New Boston SD	703,859	0.12156143%	6,972,923	541,409	0.11784457%	5,222,776
New Castle SD	69,511	0.01200504%	688,625	86,432	0.01881303%	833,778
New London-Springfield Wtr Sys	24,978	0.00431388%	247,450	18,971	0.00412928%	183,006
Newfields SD	203,430	0.03513380%	2,015,321	153,428	0.03339556%	1,480,064
Newfound Area SD	2,098,401	0.36240870%	20,788,240	1,622,046	0.35305900%	15,647,290
Newington SD	105,833	0.01827811%	1,048,456	84,203	0.01832786%	812,276
Newmarket Housing Authority	18,387	0.00317556%	182,154	9,237	0.00201055%	89,106
Newmarket SD	1,938,353	0.33476728%	19,202,691	1,498,631	0.32619615%	14,456,750
Newport SD	1,431,951	0.24730807%	14,185,916	1,156,474	0.25172131%	11,156,085
Next Charter School	89,851	0.01551790%	890,127	70,079	0.01525359%	676,027
NH Comm Development Fin Auth	11,672	0.00201584%	115,631	9,011	0.00196136%	86,926
NH Municipal Bond Bank	33,235	0.00573992%	329,249	23,834	0.00518777%	229,918
NH Retirement System	-	0.00000000%	-	-	0.00000000%	0
North Conway Wtr Precinct	154,335	0.02665475%	1,528,952	122,593	0.02668393%	1,182,610
North Country Charter Academy	42,677	0.00737062%	422,788	30,362	0.00660868%	292,891
North Country Edu Srvc Ag Inc	114,542	0.01978221%	1,134,734	92,088	0.02004413%	888,340
North Hampton SD	793,314	0.13701094%	7,859,128	609,216	0.13260363%	5,876,886
Northumberland SD	543,988	0.09395058%	5,389,129	438,662	0.09548038%	4,231,613
Northwood SD	521,325	0.09003652%	5,164,613	412,488	0.08978327%	3,979,122
Nottingham SD	667,830	0.11533897%	6,615,995	529,024	0.11514882%	5,103,303
Oyster River Coop SD	4,007,724	0.69216229%	39,703,339	3,324,150	0.72354364%	32,066,870
Pease Development Authority	533,656	0.09216617%	5,286,773	443,641	0.09656412%	4,279,644
Pelham SD	2,469,082	0.42642793%	24,460,467	1,966,622	0.42806036%	18,971,289
Pembroke SD	2,260,426	0.39039156%	22,393,373	1,806,761	0.39326457%	17,429,168
Pemi Baker Coop	1,169,099	0.20191167%	11,581,919	946,491	0.20601584%	9,130,456
Penacook Boscawen Water Prcnct	-	0.00000000%	-	-	0.00000000%	0
Piermont SD	93,992	0.01623308%	931,151	84,575	0.01840883%	815,864
Pittsburg SD	217,037	0.03748383%	2,150,122	171,454	0.03731915%	1,653,955
Pittsfield SD	903,370	0.15601839%	8,949,420	733,117	0.15957226%	7,072,114
Plainfield SD	419,441	0.07244043%	4,155,278	358,614	0.07805691%	3,459,419
Plaistow Public Library	23,889	0.00412580%	236,661	19,831	0.00431647%	191,302
Plymouth SD	775,551	0.13394314%	7,683,155	636,943	0.13863877%	6,144,358
Plymouth Village Water & Sewer	78,565	0.01356873%	778,320	52,461	0.01141881%	506,072
Portsmouth Housing Authority	270,981	0.04680034%	2,684,529	170,937	0.03720662%	1,648,967
Portsmouth SD	5,409,872	0.93432316%	53,594,005	4,358,410	0.94866352%	42,044,001
Portsmouth-Josie F. Prescott	-	0.00000000%	-	-	0.00000000%	0
Profile SD	482,319	0.08329990%	4,778,192	383,134	0.08339400%	3,695,955
Prospect Mountain High School	895,982	0.15474243%	8,876,229	655,648	0.14271015%	6,324,799



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Raymond SD	\$ 1,826,720	0.31548747%	\$ 18,096,776	\$ 1,523,139	0.33153063%	\$ 14,693,170
Richmond-Pol	-	0.00000000%	-	-	0.00000000%	0
Rivendell Interstate SD	251,391	0.04341700%	2,490,456	170,306	0.03706927%	1,642,880
Rochester SD	5,992,274	1.03490811%	59,363,690	4,721,353	1.02766269%	45,545,180
Rockingham County	4,189,154	0.72349653%	41,500,712	3,094,715	0.67360418%	29,853,593
Rockingham Planning Comm	56,343	0.00973083%	558,173	42,456	0.00924109%	409,558
Rollinsford SD	266,501	0.04602661%	2,640,147	222,881	0.04851289%	2,150,052
Rumney SD	225,240	0.03890054%	2,231,386	190,442	0.04145213%	1,837,125
Rye SD	869,623	0.15019004%	8,615,098	817,784	0.17800112%	7,888,866
Rye Water District	34,985	0.00604216%	346,586	28,468	0.00619642%	274,620
Salem Housing Authority	49,173	0.00849252%	487,142	37,333	0.00812600%	360,138
Salem SD	6,139,638	1.06035892%	60,823,582	4,916,748	1.07019290%	47,430,085
Sanborn Regional SD	2,784,889	0.48097003%	27,589,073	2,274,252	0.49501995%	21,938,884
Sanbornton Public Library	10,894	0.00188147%	107,924	9,196	0.00200163%	88,711
Sandown Public Library	14,095	0.00243431%	139,635	10,026	0.00218229%	96,717
SAU 02	97,109	0.01677141%	962,030	75,137	0.01635453%	724,820
SAU 03	1,848,060	0.31917304%	18,308,185	1,471,823	0.32036104%	14,198,143
SAU 06	134,483	0.02322617%	1,332,284	106,643	0.02321221%	1,028,746
SAU 07	101,630	0.01755222%	1,006,818	72,064	0.01568565%	695,175
SAU 09	146,281	0.02526376%	1,449,162	108,152	0.02354066%	1,043,303
SAU 13	65,786	0.01136171%	651,723	44,811	0.00975369%	432,276
SAU 15	99,566	0.01719575%	986,371	81,268	0.01768902%	783,963
SAU 16	271,947	0.04696717%	2,694,099	205,921	0.04482133%	1,986,445
SAU 18 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
SAU 19	193,881	0.03348462%	1,920,722	149,698	0.03258368%	1,444,082
SAU 20	71,446	0.01233923%	707,794	57,998	0.01262400%	559,485
SAU 21	187,724	0.03242126%	1,859,726	145,660	0.03170476%	1,405,129
SAU 23	245,387	0.04238007%	2,430,977	204,409	0.04449223%	1,971,860
SAU 24	179,050	0.03092320%	1,773,795	182,308	0.03968166%	1,758,659
SAU 29	311,898	0.05386699%	3,089,881	246,829	0.05372548%	2,381,070
SAU 34	102,086	0.01763097%	1,011,336	73,814	0.01606656%	712,057
SAU 35	125,979	0.02175746%	1,248,037	104,447	0.02273422%	1,007,562
SAU 39	219,836	0.03796723%	2,177,850	150,896	0.03284444%	1,455,639
SAU 41	192,346	0.03321951%	1,905,515	135,066	0.02939884%	1,302,933
SAU 42	15,628,166	2.69909482%	154,823,628	12,235,715	2.66325940%	118,033,505
SAU 44	165,750	0.02862620%	1,642,036	167,640	0.03648898%	1,617,162
SAU 46	96,852	0.01672703%	959,484	74,299	0.01617212%	716,735
SAU 48	191,232	0.03302712%	1,894,479	147,768	0.03216359%	1,425,464
SAU 50	148,332	0.02561799%	1,469,482	110,496	0.02405086%	1,065,915
SAU 53	481,560	0.08316882%	4,770,673	369,398	0.08040419%	3,563,449
SAU 55	-	0.00000000%	-	104,567	0.02276034%	1,008,720
SAU 56	-	0.00000000%	-	102,307	0.02226842%	986,918
SAU 58	54,765	0.00945830%	542,541	40,685	0.00885561%	392,473
SAU 64 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
SAU 67	110,611	0.01910330%	1,095,790	83,670	0.01821184%	807,134
SAU 70	166,160	0.02869701%	1,646,098	121,027	0.02634307%	1,167,504
SAU 71 Emp/Teacher	-	0.00000000%	-	-	0.00000000%	0
Seabrook SD	1,474,447	0.25464743%	14,606,911	1,099,633	0.23934915%	10,607,761
Seacoast Charter School	203,135	0.03508285%	2,012,398	124,317	0.02705918%	1,199,241
Shaker Regional SD - SAU 80	2,032,711	0.35106357%	20,137,468	1,640,607	0.35709903%	15,826,341



Schedule of Net Pension Liability by Employer

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Somersworth Housing Authority	\$ 85,961	0.01484607%	\$ 851,590	\$ 63,161	0.01374780%	\$ 609,291
Somersworth SD	2,250,627	0.38869920%	22,296,297	1,697,804	0.36954869%	16,378,099
Souhegan Coop SD	1,659,506	0.28660843%	16,440,236	1,255,068	0.27318155%	12,107,186
South Hampton SD	188,945	0.03263214%	1,871,822	124,293	0.02705396%	1,199,010
Southern NH Planning Comm	86,356	0.01491429%	855,503	65,128	0.01417594%	628,266
Stark SD	30,058	0.00519123%	297,776	23,443	0.00510267%	226,146
State of New Hampshire	107,566,038	18.57741570%	1,065,624,998	84,780,215	18.45349492%	817,843,979
Stewartstown SD	104,941	0.01812405%	1,039,619	74,543	0.01622523%	719,089
Stoddard SD	87,249	0.01506852%	864,350	60,024	0.01306499%	579,030
Strafford County	5,099,296	0.88068449%	50,517,220	3,578,851	0.77898256%	34,523,878
Strafford SD	574,585	0.09923489%	5,692,244	432,012	0.09403292%	4,167,463
Stratford SD	104,352	0.01802233%	1,033,785	77,156	0.01679399%	744,296
Stratham SD	1,089,149	0.18810374%	10,789,878	830,069	0.18067510%	8,007,374
Sullivan County	1,646,247	0.28431850%	16,308,883	1,396,681	0.30400543%	13,473,275
Sunapee SD	1,074,126	0.18550916%	10,641,049	904,124	0.19679412%	8,721,756
Swnh District Fire Mutual Aid	144,459	0.02494909%	1,431,113	117,013	0.02546937%	1,128,782
Tamworth SD	441,689	0.07628281%	4,375,682	342,081	0.07445829%	3,299,931
Thornton Public School Library	3,367	0.00058150%	33,356	3,146	0.00068477%	30,348
Thornton SD	409,578	0.07073702%	4,057,568	336,320	0.07320434%	3,244,357
Tilton-Northfield Fire Dist	412,049	0.07116378%	4,082,048	308,271	0.06709911%	2,973,778
Timberlane Reg SD	6,163,133	1.06441667%	61,056,340	5,080,448	1.10582429%	49,009,239
Town of Albany	-	0.00000000%	-	-	0.00000000%	0
Town of Alexandria	69,372	0.01198104%	687,248	47,937	0.01043410%	462,431
Town of Allenstown	407,228	0.07033116%	4,034,288	294,277	0.06405314%	2,838,783
Town of Alstead	35,421	0.00611746%	350,906	27,607	0.00600902%	266,315
Town of Alton	696,985	0.12037424%	6,904,825	504,924	0.10990315%	4,870,819
Town of Amherst	554,196	0.09571357%	5,490,256	438,628	0.09547298%	4,231,285
Town of Andover	39,664	0.00685025%	392,939	29,951	0.00651922%	288,927
Town of Antrim	215,187	0.03716432%	2,131,794	188,916	0.04111998%	1,822,404
Town of Ashland	220,584	0.03809642%	2,185,261	179,643	0.03910159%	1,732,951
Town of Atkinson	347,040	0.05993626%	3,438,023	242,486	0.05278017%	2,339,174
Town of Auburn	327,083	0.05648955%	3,240,315	270,883	0.05896114%	2,613,110
Town of Barnstead	300,116	0.05183216%	2,973,161	235,912	0.05134926%	2,275,758
Town of Barrington	483,213	0.08345430%	4,787,048	375,360	0.08170189%	3,620,962
Town of Bartlett	83,695	0.01445472%	829,142	70,214	0.01528297%	677,329
Town of Bedford	2,556,572	0.44153807%	25,327,204	1,994,209	0.43406502%	19,237,411
Town of Belmont	729,273	0.12595061%	7,224,693	627,047	0.13648478%	6,048,895
Town of Bennington	72,237	0.01247584%	715,631	62,303	0.01356104%	601,014
Town of Bethlehem	181,521	0.03134996%	1,798,275	141,314	0.03075879%	1,363,205
Town of Boscaawen	252,611	0.04362771%	2,502,543	191,097	0.04159470%	1,843,444
Town of Bow	733,460	0.12667373%	7,266,172	600,017	0.13060135%	5,788,146
Town of Bradford	83,445	0.01441154%	826,665	59,442	0.01293831%	573,415
Town of Brentwood	226,995	0.03920364%	2,248,772	174,431	0.03796713%	1,682,673
Town of Bristol	539,050	0.09309775%	5,340,209	416,579	0.09067373%	4,018,586
Town of Brookline	347,069	0.05994127%	3,438,310	275,844	0.06004096%	2,660,967
Town of Campton	315,428	0.05447665%	3,124,852	231,078	0.05029707%	2,229,126
Town of Canaan	235,302	0.04063832%	2,331,067	180,540	0.03929683%	1,741,604
Town of Candia	147,281	0.02543647%	1,459,069	106,318	0.02314147%	1,025,611
Town of Canterbury	85,464	0.01476024%	846,667	57,293	0.01247055%	552,685
Town of Carroll	141,040	0.02435861%	1,397,242	115,855	0.02521732%	1,117,611



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount
			Rate			Rate
Town of Center Harbor	\$ 121,102	0.02091517%	\$ 1,199,722	\$ 84,562	0.01840600%	\$ 815,739
Town of Charlestown	267,307	0.04616581%	2,648,132	210,068	0.04572398%	2,026,450
Town of Chester	373,428	0.06449366%	3,699,441	276,581	0.06020138%	2,668,077
Town of Chesterfield	215,275	0.03717952%	2,132,666	153,831	0.03348328%	1,483,952
Town of Chichester	118,903	0.02053539%	1,177,937	102,286	0.02226385%	986,716
Town of Clarksville	5,979	0.00103262%	59,232	4,578	0.00099646%	44,162
Town of Colebrook	200,959	0.03470704%	1,990,841	158,530	0.03450608%	1,529,282
Town of Conway	1,027,474	0.17745203%	10,178,882	859,476	0.18707591%	8,291,053
Town of Cornish	33,187	0.00573163%	328,774	25,928	0.00564356%	250,118
Town of Croydon	6,931	0.00119703%	68,663	4,454	0.00096947%	42,966
Town of Danville	129,956	0.02244432%	1,287,436	94,651	0.02060200%	913,064
Town of Deerfield	255,428	0.04411422%	2,530,450	194,677	0.04237393%	1,877,978
Town of Deering	38,793	0.00669983%	384,311	29,639	0.00645131%	285,917
Town of Derry	4,748,621	0.82012044%	47,043,187	3,831,884	0.83405842%	36,964,795
Town of Dorchester	12,646	0.00218405%	125,280	9,530	0.00207433%	91,933
Town of Dublin	111,256	0.01921470%	1,102,180	84,227	0.01833308%	812,507
Town of Dunbarton	148,143	0.02558534%	1,467,609	112,410	0.02446747%	1,084,379
Town of Durham	1,652,240	0.28535354%	16,368,254	1,330,693	0.28964230%	12,836,713
Town of East Kingston	147,985	0.02555806%	1,466,044	113,183	0.02463572%	1,091,835
Town of Effingham	38,550	0.00665786%	381,904	16,123	0.00350938%	155,533
Town of Enfield	323,166	0.05581305%	3,201,510	265,198	0.05772373%	2,558,269
Town of Epping	735,374	0.12700429%	7,285,133	577,223	0.12563995%	5,568,261
Town of Epsom	264,043	0.04560209%	2,615,796	197,316	0.04294834%	1,903,436
Town of Exeter	1,970,081	0.34024693%	19,517,011	1,625,983	0.35391593%	15,685,268
Town of Farmington	267,330	0.04616978%	2,648,359	212,649	0.04628577%	2,051,348
Town of Fitzwilliam	126,107	0.02177957%	1,249,305	89,737	0.01953240%	865,660
Town of Francestown	42,649	0.00736578%	422,511	24,379	0.00530640%	235,175
Town of Franconia	79,534	0.01373608%	787,920	55,391	0.01205656%	534,337
Town of Freedom	47,336	0.00817526%	468,944	44,355	0.00965443%	427,877
Town of Fremont	128,946	0.02226989%	1,277,430	88,043	0.01916368%	849,319
Town of Gilford	1,160,686	0.20045868%	11,498,573	922,984	0.20089924%	8,903,692
Town of Gilmanton	288,428	0.04981356%	2,857,371	201,706	0.04390388%	1,945,784
Town of Goffstown	1,968,694	0.34000738%	19,503,270	1,466,614	0.31922724%	14,147,893
Town of Gorham	379,350	0.06551643%	3,758,109	284,591	0.06194486%	2,745,346
Town of Goshen	23,302	0.00402442%	230,846	17,985	0.00391466%	173,495
Town of Grafton	57,926	0.01000423%	573,856	50,329	0.01095475%	485,506
Town of Grantham	211,223	0.03647971%	2,092,524	158,837	0.03457290%	1,532,243
Town of Greenfield	116,487	0.02011813%	1,154,002	82,984	0.01806253%	800,517
Town of Greenland	355,493	0.06139616%	3,521,764	266,993	0.05811443%	2,575,585
Town of Greenville	155,305	0.02682227%	1,538,561	120,007	0.02612105%	1,157,664
Town of Groton	13,566	0.00234294%	134,394	10,476	0.00228023%	101,058
Town of Hampstead	519,174	0.08966502%	5,143,303	425,226	0.09255586%	4,102,001
Town of Hampton	2,876,440	0.49678154%	28,496,042	2,345,448	0.51051667%	22,625,686
Town of Hampton Falls	207,673	0.03586660%	2,057,355	160,016	0.03482952%	1,543,616
Town of Hancock	41,462	0.00716078%	410,752	43,191	0.00940107%	416,648
Town of Hanover	2,009,127	0.34699045%	19,903,828	1,624,816	0.35366192%	15,674,011
Town of Harrisville	18,361	0.00317107%	181,897	18,818	0.00409598%	181,531
Town of Haverhill	201,724	0.03483916%	1,998,420	148,320	0.03228374%	1,430,789
Town of Hebron	30,407	0.00525150%	301,233	24,411	0.00531337%	235,484
Town of Henniker	393,931	0.06803467%	3,902,558	342,182	0.07448028%	3,300,906



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Town of Hillsborough	\$ 391,097	0.06754522%	\$ 3,874,483	\$ 309,568	0.06738142%	\$ 2,986,290
Town of Hinsdale	254,528	0.04395879%	2,521,534	206,385	0.04492233%	1,990,921
Town of Holderness	188,603	0.03257307%	1,868,434	143,067	0.03114036%	1,380,116
Town of Hollis	889,237	0.15357752%	8,809,408	697,826	0.15189073%	6,731,674
Town of Hooksett	1,902,272	0.32853583%	18,845,247	1,512,369	0.32918640%	14,589,275
Town of Hopkinton	530,496	0.09162041%	5,255,467	418,733	0.09114258%	4,039,366
Town of Hudson	3,504,014	0.60516801%	34,713,233	2,767,656	0.60241562%	26,698,574
Town of Jackson	107,910	0.01863682%	1,069,032	78,902	0.01717403%	761,139
Town of Jaffrey	560,453	0.09679420%	5,552,243	416,142	0.09057861%	4,014,371
Town of Jefferson	13,426	0.00231877%	133,008	12,297	0.00267660%	118,625
Town of Kensington	141,805	0.02449073%	1,404,820	94,420	0.02055172%	910,836
Town of Kingston	371,882	0.06422665%	3,684,125	289,268	0.06296287%	2,790,464
Town of Lancaster	346,125	0.05977824%	3,428,958	250,701	0.05456827%	2,418,422
Town of Lee	380,862	0.06577756%	3,773,087	261,285	0.05687201%	2,520,522
Town of Lempster	32,215	0.00556376%	319,145	20,945	0.00455895%	202,049
Town of Lincoln	418,885	0.07234440%	4,149,770	288,069	0.06270189%	2,778,897
Town of Lisbon	72,664	0.01254959%	719,861	46,794	0.01018531%	451,405
Town of Litchfield	504,328	0.08710101%	4,996,228	384,764	0.08374879%	3,711,679
Town of Littleton	786,840	0.13589283%	7,794,991	615,762	0.13402845%	5,940,033
Town of Londonderry	3,829,977	0.66146412%	37,942,452	3,327,414	0.72425409%	32,098,356
Town of Loudon	346,963	0.05992296%	3,437,260	254,018	0.05529026%	2,450,420
Town of Lyme	120,248	0.02076768%	1,191,261	78,209	0.01702319%	754,454
Town of Lyndeborough	13,322	0.00230080%	131,977	-	0.00000000%	0
Town of Madison	178,883	0.03089436%	1,772,141	132,943	0.02893674%	1,282,453
Town of Marlborough	103,750	0.01791836%	1,027,821	72,295	0.01573593%	697,404
Town of Marlow	22,227	0.00383876%	220,196	16,511	0.00359383%	159,276
Town of Mason	45,621	0.00787907%	451,954	34,262	0.00745756%	330,513
Town of Meredith	839,184	0.14493301%	8,313,548	652,742	0.14207762%	6,296,765
Town of Merrimack	3,267,411	0.56430499%	32,369,276	2,571,310	0.55967841%	24,804,495
Town of Middleton	90,749	0.01567299%	899,023	69,655	0.01516130%	671,937
Town of Milford	1,385,487	0.23928341%	13,725,611	1,086,575	0.23650690%	10,481,795
Town of Milton	321,741	0.05556695%	3,187,393	234,963	0.05114269%	2,266,603
Town of Monroe	26,986	0.00466067%	267,342	21,156	0.00460487%	204,084
Town of Mont Vernon	131,519	0.02271426%	1,302,920	106,273	0.02313167%	1,025,177
Town of Moultonborough	599,389	0.10351872%	5,937,970	444,943	0.09684752%	4,292,204
Town of Nelson	24,747	0.00427398%	245,161	18,077	0.00393469%	174,382
Town of New Boston	183,687	0.03172404%	1,819,733	151,253	0.03292214%	1,459,083
Town of New Castle	169,818	0.02932877%	1,682,337	128,462	0.02796139%	1,239,226
Town of New Durham	194,194	0.03353868%	1,923,823	128,439	0.02795639%	1,239,005
Town of New Hampton	164,120	0.02834469%	1,625,889	113,254	0.02465118%	1,092,520
Town of New Ipswich	146,058	0.02522525%	1,446,954	133,586	0.02907670%	1,288,656
Town of New London	492,389	0.08503906%	4,877,952	373,276	0.08124828%	3,600,858
Town of Newbury	110,349	0.01905805%	1,093,195	83,479	0.01817027%	805,292
Town of Newfields	80,695	0.01393660%	799,422	68,133	0.01483002%	657,255
Town of Newington	553,838	0.09565174%	5,486,710	433,453	0.09434657%	4,181,364
Town of Newmarket	695,457	0.12011034%	6,889,687	555,954	0.12101048%	5,363,087
Town of Newport	631,607	0.10908300%	6,257,144	532,756	0.11596114%	5,139,304
Town of Newton	211,453	0.03651943%	2,094,803	147,435	0.03209111%	1,422,252
Town of North Hampton	774,503	0.13376215%	7,672,773	678,936	0.14777908%	6,549,449
Town of Northfield	211,718	0.03656520%	2,097,428	196,309	0.04272916%	1,893,722



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Northumberland	\$ 139,900	0.02416172%	\$ 1,385,948	\$ 106,369	0.02315257%	\$ 1,026,103
Town of Northwood	277,358	0.04790169%	2,747,704	215,359	0.04687563%	2,077,490
Town of Nottingham	178,034	0.03074773%	1,763,730	139,680	0.03040313%	1,347,442
Town of Orford	54,221	0.00936435%	537,151	38,773	0.00843944%	374,029
Town of Ossipee	406,985	0.07028919%	4,031,880	314,535	0.06846255%	3,034,205
Town of Pelham	1,717,187	0.29657034%	17,011,665	1,351,553	0.29418275%	13,037,942
Town of Pembroke	449,933	0.07770661%	4,457,353	349,875	0.07615476%	3,375,117
Town of Peterborough	804,856	0.13900432%	7,973,471	612,365	0.13328905%	5,907,263
Town of Piermont	23,126	0.00399402%	229,102	14,833	0.00322859%	143,089
Town of Pittsburg	42,107	0.00727218%	417,142	37,000	0.00805352%	356,926
Town of Pittsfield	287,113	0.04958645%	2,844,344	214,544	0.04669824%	2,069,628
Town of Plainfield	151,272	0.02612574%	1,498,607	100,591	0.02189491%	970,365
Town of Plaistow	694,251	0.11990206%	6,877,740	529,375	0.11522522%	5,106,689
Town of Plymouth	789,802	0.13640439%	7,824,335	611,281	0.13305310%	5,896,806
Town of Raymond	701,980	0.12123691%	6,954,309	560,572	0.12201564%	5,407,635
Town of Rindge	298,244	0.05150885%	2,954,615	248,525	0.05409464%	2,397,431
Town of Rollinsford	110,556	0.01909380%	1,095,245	69,118	0.01504441%	666,756
Town of Rumney	58,256	0.01006122%	577,125	41,485	0.00902974%	400,191
Town of Rye	836,783	0.14451834%	8,289,762	638,045	0.13887863%	6,154,989
Town of Salem	5,273,113	0.91070392%	52,239,174	4,219,969	0.91853007%	40,708,511
Town of Salisbury	10,142	0.00175160%	100,474	7,290	0.00158676%	70,324
Town of Sanbornton	245,869	0.04246332%	2,435,752	214,112	0.04660421%	2,065,461
Town of Sandown	280,240	0.04839943%	2,776,255	203,781	0.04435553%	1,965,801
Town of Sandwich	67,209	0.01160747%	665,820	50,370	0.01096367%	485,901
Town of Seabrook	2,108,443	0.36414302%	20,887,722	1,489,468	0.32420170%	14,368,357
Town of Shelburne	13,598	0.00234847%	134,711	9,787	0.00213027%	94,412
Town of South Hampton	39,793	0.00687253%	394,217	22,267	0.00484670%	214,802
Town of Springfield	65,833	0.01136982%	652,188	45,458	0.00989451%	438,517
Town of Stark	2,499	0.00043159%	24,757	3,910	0.00085106%	37,718
Town of Stewartstown	5,541	0.00095697%	54,893	4,278	0.00093116%	41,268
Town of Strafford	171,773	0.02966641%	1,701,704	126,929	0.02762772%	1,224,438
Town of Stratford	10,712	0.00185004%	106,121	9,416	0.00204951%	90,833
Town of Stratham	534,845	0.09237152%	5,298,552	393,426	0.08563419%	3,795,238
Town of Sugar Hill	79,500	0.01373021%	787,583	58,243	0.01267733%	561,849
Town of Sunapee	375,548	0.06485980%	3,720,443	297,562	0.06476816%	2,870,473
Town of Sutton	64,588	0.01115480%	639,854	53,803	0.01171091%	519,018
Town of Swanzy	258,123	0.04457967%	2,557,148	200,444	0.04362919%	1,933,610
Town of Tamworth	111,363	0.01923318%	1,103,240	89,772	0.01954002%	865,998
Town of Thornton	169,782	0.02932255%	1,681,980	145,366	0.03164076%	1,402,293
Town of Tilton	403,868	0.06975086%	4,001,001	361,058	0.07858888%	3,482,996
Town of Troy	87,154	0.01505211%	863,409	74,548	0.01622632%	719,137
Town of Troy Water And Sewer	20,005	0.00345501%	198,184	16,133	0.00351155%	155,629
Town of Tuftonboro	203,996	0.03523155%	2,020,928	170,697	0.03715438%	1,646,652
Town of Unity	18,467	0.00318938%	182,947	15,617	0.00339924%	150,652
Town of Wakefield	538,724	0.09304145%	5,336,980	416,133	0.09057665%	4,014,284
Town of Walpole	233,712	0.04036372%	2,315,316	195,911	0.04264253%	1,889,882
Town of Warner	160,826	0.02777579%	1,593,256	143,403	0.03121349%	1,383,357
Town of Warren	15,151	0.00261668%	150,096	12,729	0.00277063%	122,792
Town of Washington	58,042	0.01002426%	575,005	44,687	0.00972670%	431,079
Town of Waterville Valley	285,191	0.04925450%	2,825,303	222,461	0.04842147%	2,146,000



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Weare	\$ 533,805	0.09219190%	\$ 5,288,249	\$ 366,020	0.07966892%	\$ 3,530,862
Town of Webster	54,723	0.00945105%	542,125	42,687	0.00929137%	411,786
Town of Westmoreland	24,605	0.00424946%	243,755	22,228	0.00483821%	214,426
Town of Whitefield	201,115	0.03473398%	1,992,387	154,440	0.03361584%	1,489,827
Town of Wilmot	68,373	0.01180850%	677,351	49,670	0.01081131%	479,149
Town of Wilton	214,135	0.03698263%	2,121,372	148,891	0.03240802%	1,436,297
Town of Winchester	197,197	0.03405732%	1,953,573	176,057	0.03832105%	1,698,358
Town of Windham	1,726,150	0.29811832%	17,100,459	1,388,250	0.30217032%	13,391,944
Town of Wolfeboro	1,143,745	0.19753285%	11,330,744	905,786	0.19715587%	8,737,789
Town of Woodstock	172,779	0.02984016%	1,711,671	155,724	0.03389531%	1,502,213
Unity SD	149,721	0.02585788%	1,483,242	115,756	0.02519577%	1,116,656
Village District of Eastman	39,865	0.00688497%	394,931	24,242	0.00527658%	233,854
Village District of Eidelweiss	19,632	0.00339059%	194,489	11,886	0.00258714%	114,660
Virtual Lrng Acad Charter Schl	769,750	0.13294127%	7,625,686	628,701	0.13684479%	6,064,851
Wakefield SD	672,627	0.11616744%	6,663,517	500,931	0.10903402%	4,832,300
Warner Village Water District	14,842	0.00256332%	147,035	12,115	0.00263698%	116,869
Warren SD	139,897	0.02416120%	1,385,918	108,978	0.02372045%	1,051,271
Washington SD	70,775	0.01222334%	701,147	56,758	0.01235410%	547,524
Waterville Estates Village Dis	77,823	0.01344058%	770,969	32,187	0.00700591%	310,496
Waterville Valley SD	111,865	0.01931988%	1,108,214	88,632	0.01929189%	855,001
Weare SD	1,072,011	0.18514388%	10,620,096	856,220	0.18636720%	8,259,644
Weeks Public Library	12,627	0.00218077%	125,092	12,292	0.00267551%	118,576
Wentworth SD	125,451	0.02166628%	1,242,806	91,951	0.02001431%	887,018
Westmoreland SD	203,642	0.03517041%	2,017,421	158,213	0.03443708%	1,526,224
White Mountains Reg SD	1,855,040	0.32037853%	18,377,334	1,493,252	0.32502534%	14,404,861
Wilton-Lyndeborough Coop SD	983,951	0.16993530%	9,747,712	785,642	0.17100500%	7,578,803
Winchester SD	563,043	0.09724151%	5,577,901	397,835	0.08659386%	3,837,770
Windham SD	4,379,230	0.75632400%	43,383,739	3,459,829	0.75307590%	33,375,716
Winnacunnet Coop SD	2,415,191	0.41712057%	23,926,584	1,836,310	0.39969629%	17,714,217
Winnisquam Reg SD	2,119,378	0.36603157%	20,996,052	1,665,904	0.36260525%	16,070,372
Woodsville Fire District	69,074	0.01192957%	684,296	46,114	0.01003730%	444,845
Woodsville Water & Light Dept	54,331	0.00938335%	538,241	39,879	0.00868017%	384,698
	<u>\$ 579,015,078</u>	<u>100.0000%</u>	<u>\$ 5,736,131,484</u>	<u>\$ 459,426,333</u>	<u>100.0000%</u>	<u>\$ 4,431,919,221</u>

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

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

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

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

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						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	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 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	Proportionate Share of Pension Expense	Total Employer Pension Expense
Allenstown SD	0.0897%	\$ 5,144,166	\$ 96,547	\$ 194,957	\$ 273,629	\$ 103,201	\$ 668,334	\$ (19,748)	\$ -	\$ -	\$ (74,339)	\$ (94,087)	\$ 516,706	\$ 37,346	\$ 554,052	
Allenstown Sewer Commission	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(39,168)	(39,168)	
Alton SD	0.1442%	8,271,494	155,241	313,479	439,977	207,494	1,116,191	(31,753)	0	0	(252,333)	(284,086)	830,830	(42,777)	788,053	
Amherst SD	0.4729%	27,127,154	509,128	1,028,084	1,442,948	1,169,214	4,149,374	(104,137)	0	0	0	(104,137)	2,724,787	665,905	3,390,692	
Andover SD	0.0584%	3,350,675	62,886	126,986	178,229	74,239	442,340	(12,863)	0	0	(174,608)	(187,471)	336,559	48,155	384,714	
Androscoggin Valley Reg Refuse	0.0186%	1,069,389	20,071	40,528	56,883	107,344	224,826	(4,105)	0	0	(6,013)	(10,118)	107,415	21,721	129,136	
Ashland Electric Dept - Emp	0.0000%	0	0	0	0	0	0	0	0	0	(169,618)	(169,618)	0	(82,518)	(82,518)	
Ashland SD	0.0572%	3,283,855	61,632	124,454	174,675	174,534	535,295	(12,606)	0	0	(33,791)	(46,397)	329,847	77,587	407,434	
Auburn SD	0.1367%	7,842,207	147,184	297,210	417,143	365,656	1,227,193	(30,105)	0	0	(82,181)	(112,286)	787,711	133,576	921,287	
Baker Free Library - Emp	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(26,277)	(26,277)	
Barnstead SD	0.1359%	7,793,674	146,273	295,370	414,561	287,195	1,143,399	(29,919)	0	0	(217,808)	(247,727)	782,836	113,792	896,628	
Barrington SD	0.2706%	15,524,768	291,372	588,369	825,794	467,694	2,173,229	(59,597)	0	0	(4,741)	(64,338)	1,559,385	227,560	1,786,945	
Bartlett SD	0.0828%	4,748,184	89,115	179,590	252,565	16,785	538,415	(18,227)	0	0	(150,553)	(168,780)	476,931	(3,173)	473,758	
Bath SD	0.0217%	1,244,758	23,362	47,175	66,211	83,862	220,610	(4,778)	0	0	0	(4,778)	125,030	42,667	167,697	
Bcep Solid Waste District	0.0072%	414,784	7,785	15,720	22,063	96,516	142,084	(1,592)	0	0	(69,108)	(70,700)	41,663	(29,427)	12,236	
Bedford SD	1.0785%	61,866,124	1,161,117	2,344,647	3,290,784	715,112	7,511,660	(237,494)	0	0	(1,360,138)	(1,597,632)	6,214,143	955,943	7,170,086	
Beknap County	0.2941%	16,867,869	316,580	639,271	897,236	1,292,079	3,145,166	(64,753)	0	0	(384,964)	(449,717)	1,694,293	36,114	1,730,407	
Beknap County Conserv. Dist	0.0012%	68,901	1,293	2,611	3,665	108	7,677	(265)	0	0	(6,298)	(6,563)	6,921	(3,657)	3,264	
Berlin Housing Authority	0.0072%	411,683	7,727	15,602	21,898	27,668	72,895	(1,580)	0	0	(2,987)	(4,567)	41,352	(792)	40,560	
Berlin Water Works	0.0147%	844,101	15,842	31,990	44,899	3,678	96,409	(3,240)	0	0	(62,415)	(65,655)	84,786	(36,333)	48,453	
Bethlehem SD	0.0609%	3,493,173	65,561	132,387	185,809	355,087	738,844	(13,410)	0	0	(25,338)	(38,748)	350,872	98,775	449,647	
Bow SD - SAU 67	0.4863%	27,897,182	523,580	1,057,267	1,483,907	148,727	3,213,481	(107,093)	0	0	(106,497)	(213,590)	2,802,133	236,119	3,038,252	
Brentwood SD	0.0853%	4,894,428	91,860	185,493	260,344	179,215	716,912	(18,789)	0	0	0	(18,789)	491,621	147,380	639,001	
Brookline Public Library	0.0017%	94,688	1,777	3,589	5,037	4,432	14,835	(363)	0	0	(15,457)	(15,820)	9,511	(8,261)	1,250	
Brookline SD	0.1357%	7,785,115	146,113	295,046	414,106	7,774	863,039	(29,886)	0	0	(338,151)	(368,037)	781,976	35,490	817,466	
Campton SD	0.0931%	5,339,823	100,219	202,372	284,036	13,056	599,683	(20,499)	0	0	(221,971)	(242,470)	536,359	4,312	540,671	
Campton/Thornton Fire Dept	0.0000%	0	0	0	0	0	0	0	0	0	(215,540)	(215,540)	0	(152,616)	(152,616)	
Candia SD	0.0729%	4,182,096	78,490	158,496	222,454	0	459,440	(16,054)	0	0	(298,298)	(314,352)	420,071	(65,260)	354,811	
Carroll County	0.3348%	19,207,308	360,487	727,932	1,021,675	1,177,766	3,287,860	(73,734)	0	0	0	(73,734)	1,929,278	218,390	2,147,668	
Center Conway Fire Precinct	0.0030%	173,714	3,260	6,584	9,240	1,336	20,420	(667)	0	0	(14,755)	(15,422)	17,449	(6,560)	10,889	
Central Hooksett Wtr Precinct	0.0049%	279,191	5,240	10,581	14,851	28,608	59,280	(1,072)	0	0	(39,115)	(40,187)	28,043	(5,269)	22,774	
Cheshire County	0.4256%	24,411,785	458,166	925,175	1,298,512	171,682	2,853,535	(93,713)	0	0	(424,290)	(518,003)	2,452,042	(570,139)	1,881,903	
Chester SD - (SAU 82)	0.1317%	7,553,843	141,772	286,281	401,804	525,684	1,355,541	(28,998)	0	0	0	(28,998)	758,746	216,118	974,864	
Chesterfield SD	0.0738%	4,234,581	79,476	160,485	225,246	53,090	518,297	(16,256)	0	0	(113,565)	(129,821)	425,343	64,957	490,300	
Chichester SD	0.0672%	3,852,411	72,303	146,001	204,917	119,278	542,499	(14,789)	0	0	(100,953)	(115,742)	386,955	28,912	415,867	
City of Berlin	0.2325%	13,333,930	250,254	505,339	709,259	0	1,464,852	(51,187)	0	0	(353,372)	(404,559)	1,339,327	(395,365)	943,962	
City of Claremont	0.2265%	12,994,179	243,878	492,463	691,187	0	1,427,528	(49,882)	0	0	(425,513)	(475,395)	1,305,200	(488,944)	816,256	
City of Concord	1.2895%	73,965,499	1,388,201	2,803,197	3,934,374	1,966,913	10,092,685	(283,941)	0	0	(2,664,529)	(2,948,470)	7,429,465	(859,788)	6,569,677	
City of Dover	1.5990%	91,721,217	1,721,444	3,476,116	4,878,836	914,344	10,990,740	(352,103)	0	0	(1,540,494)	(1,892,597)	9,212,939	293,860	9,506,799	
City of Franklin	0.2010%	11,527,580	216,352	436,880	613,175	235,425	1,501,832	(44,252)	0	0	(412,159)	(456,411)	1,157,888	(135,919)	1,021,969	
City of Keene	0.6949%	39,862,698	748,152	1,510,745	2,120,377	459,285	4,838,559	(153,026)	0	0	(567,514)	(720,540)	4,004,009	(441,003)	3,563,006	
City of Laconia	0.4678%	26,834,182	503,630	1,016,981	1,427,364	881,726	3,829,701	(103,012)	0	0	(1,005,463)	(1,108,475)	2,695,360	(271,729)	2,424,081	
City of Lebanon	0.5020%	28,792,916	540,392	1,091,215	1,531,553	546,392	3,709,552	(110,531)	0	0	(400,758)	(511,289)	2,892,105	(154,950)	2,737,155	
City of Manchester	2.3284%	133,559,540	2,506,675	5,061,735	7,104,301	198,513	14,871,224	(512,713)	0	0	(5,749,375)	(6,262,088)	13,415,389	(1,960,325)	11,455,064	
City of Nashua	2.3563%	135,160,146	2,536,715	5,122,396	7,189,440	3,851,846	18,700,397	(518,857)	0	0	(4,112,401)	(4,631,258)	13,576,162	(500,579)	13,075,583	
City of Portsmouth	1.0347%	59,350,009	1,113,894	2,249,289	3,156,947	1,070,783	7,590,913	(227,835)	0	0	(232,633)	(460,468)	5,961,412	126,359	6,087,771	
City of Rochester	0.5882%	33,739,492	633,230	1,278,683	1,794,672	495,898	4,202,483	(129,520)	0	0	(348,276)	(477,796)	3,388,964	(96,242)	3,292,722	
City of Somersworth	0.2561%	14,692,178	275,746	556,815	781,507	443,357	2,057,425	(56,401)	0	0	(28,096)	(84,497)	1,475,756	87,283	1,563,039	
Claremont SD	0.4572%	26,227,635	492,246	993,994	1,395,101	1,063,068	3,944,409	(100,684)	0	0	(934,950)	(1,035,634)	2,634,435	200,547	2,834,982	
Cocheco Academy of The Arts	0.0033%	189,743	3,561	7,191	10,093	0	20,845	(728)	0	0	(91,963)	(92,691)	19,059	(35,396)	(16,337)	



Schedule of Pension Amounts by Employer

Deferred Outflows of Resources								Deferred Inflows of Resources					Pension Expense			
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Colebrook SD	0.0737%	\$ 4,228,855	\$ 79,368	\$ 160,268	\$ 224,941	\$ 817,240	\$ 1,281,817	\$ (16,234)	\$ -	\$ -	\$ (800,444)	\$ (816,678)	\$ 424,767	\$ (51,747)	\$ 373,020	
Community College System of NH	0.9983%	57,266,361	1,074,788	2,170,321	3,046,113	0	6,291,222	(219,836)	0	0	(3,434,519)	(3,654,355)	5,752,120	(2,407,493)	3,344,627	
Concord SD	1.3893%	79,689,742	1,495,635	3,020,139	4,238,858	2,118,811	10,873,443	(305,916)	0	0	(47,411)	(353,327)	8,004,437	1,376,373	9,380,810	
Contoocook Valley SD	0.7841%	44,976,301	844,125	1,704,544	2,392,380	1,990,760	6,931,809	(172,657)	0	0	0	(172,657)	4,517,645	987,590	5,505,235	
Conway SD	0.4575%	26,240,790	492,493	994,492	1,395,801	486,601	3,369,387	(100,734)	0	0	(211,367)	(312,101)	2,635,756	121,495	2,757,251	
Conway Village Fire District	0.0271%	1,556,294	29,209	58,982	82,782	3,401	174,374	(5,974)	0	0	(103,529)	(109,503)	156,322	(44,018)	112,304	
Cook Memorial Library	0.0010%	58,053	1,090	2,200	3,088	2,736	9,114	(223)	0	0	(637)	(860)	5,831	2,639	8,470	
Coos County Institute	0.1788%	10,257,046	192,506	388,729	545,593	40,891	1,167,719	(39,375)	0	0	(364,846)	(404,221)	1,030,269	(202,333)	827,936	
Coos County Nursing Home	0.0908%	5,208,470	97,754	197,394	277,049	566,809	1,139,006	(19,994)	0	0	0	(19,994)	523,165	112,292	635,457	
Cornish SD	0.0378%	2,167,548	40,681	82,147	115,296	239,019	477,143	(8,321)	0	0	(16,131)	(24,452)	217,719	114,903	332,622	
County of Merrimack	0.8915%	51,136,419	959,740	1,938,005	2,720,049	119,365	5,737,159	(196,304)	0	0	(2,908,612)	(3,104,916)	5,136,398	(1,396,663)	3,739,735	
Croydon Village School	0.0047%	266,986	5,011	10,118	14,202	58,021	87,352	(1,025)	0	0	(47,076)	(48,101)	26,817	215	27,032	
Deerfield Community School	0.1243%	7,128,062	133,781	270,144	379,156	83,191	866,272	(27,363)	0	0	(318,793)	(346,156)	715,978	(35,759)	680,219	
Derry Coop SD	0.8892%	51,002,926	957,234	1,932,945	2,712,948	143,571	5,746,698	(195,792)	0	0	(991,889)	(1,187,681)	5,122,989	(29,122)	5,093,867	
Derry Housing Authority	0.0010%	58,846	1,104	2,230	3,130	117	6,581	(226)	0	0	(19,075)	(19,301)	5,911	(11,798)	(5,887)	
Dover Housing Authority	0.0339%	1,942,427	36,456	73,616	103,322	91,578	304,972	(7,457)	0	0	(36,010)	(43,467)	195,107	(17,773)	177,334	
Dresden SD	0.2345%	13,450,581	252,443	509,760	715,463	739,332	2,216,998	(51,635)	0	0	(245,737)	(297,372)	1,351,044	129,618	1,480,662	
Dunbarton SD - SAU 67	0.0511%	2,931,691	55,023	111,107	155,943	135,489	457,562	(11,254)	0	0	(89,021)	(100,275)	294,474	98,767	393,241	
East Kingstons SD	0.0367%	2,107,374	39,552	79,867	112,095	11,508	243,022	(8,090)	0	0	(280,572)	(288,662)	211,675	(54,505)	157,170	
Epping SD	0.2613%	14,986,695	281,274	567,976	797,172	168,050	1,814,472	(57,531)	0	0	(872,242)	(929,773)	1,505,339	(27,497)	1,477,842	
Epsom SD	0.0958%	5,493,506	103,103	208,197	292,211	37,804	641,315	(21,089)	0	0	(138,212)	(159,301)	551,795	46,011	597,806	
Errol SD	0.0039%	222,207	4,170	8,421	11,820	5,591	30,002	(853)	0	0	(62,251)	(63,104)	22,320	(16,387)	5,933	
Exeter Reg Coop SD	0.9102%	52,212,931	979,944	1,978,803	2,777,311	201,194	5,937,252	(200,437)	0	0	(779,596)	(980,033)	5,244,528	488,131	5,732,659	
Exeter SD	0.3395%	19,471,856	365,452	737,958	1,035,747	422,991	2,562,148	(74,749)	0	0	(625,338)	(700,087)	1,955,851	191,242	2,147,093	
Fall Mountain Reg SD	0.4638%	26,602,128	499,275	1,008,186	1,415,021	149,339	3,071,821	(102,121)	0	0	(489,847)	(591,968)	2,672,051	75,829	2,747,880	
Farmington SD - (SAU 61)	0.2273%	13,036,748	244,677	494,076	693,451	486,042	1,918,246	(50,046)	0	0	(1,645,456)	(1,695,502)	1,309,476	(189,369)	1,120,107	
Franklin SD	0.2470%	14,167,073	265,891	536,914	753,575	739,305	2,295,685	(54,385)	0	0	0	(54,385)	1,423,012	400,182	1,823,194	
Freedom SD	0.0213%	1,223,468	22,962	46,368	65,079	23,189	157,598	(4,697)	0	0	(124,922)	(129,619)	122,891	(17,216)	105,675	
Fremont SD - SAU 83	0.0991%	5,683,041	106,661	215,380	302,292	4,345	628,678	(21,816)	0	0	(185,373)	(207,189)	570,833	(44,830)	526,003	
Gilford SD	0.3672%	21,061,248	395,282	798,194	1,120,290	7,720	2,321,486	(80,851)	0	0	(658,104)	(738,955)	2,115,497	(118,611)	1,996,886	
Gilmanton SD	0.1148%	6,587,196	123,630	249,646	350,386	542,949	1,266,611	(25,287)	0	0	(650,780)	(676,067)	661,651	33,624	695,275	
Goffstown SD	0.6758%	38,767,581	727,598	1,469,242	2,062,126	905,156	5,164,122	(148,822)	0	0	(122,103)	(270,925)	3,894,010	656,890	4,550,900	
Goffstown Village Precinct	0.0032%	182,769	3,430	6,927	9,722	4,154	24,233	(702)	0	0	(5,316)	(6,018)	18,358	(2,143)	16,215	
Governor Wentworth Reg SD	0.7672%	44,007,009	825,933	1,667,809	2,340,821	939,220	5,773,783	(168,936)	0	0	0	(168,936)	4,420,285	589,855	5,010,140	
Grafton County	0.4628%	26,549,008	498,278	1,006,173	1,412,195	3,206	2,919,852	(101,917)	0	0	(1,144,128)	(1,246,045)	2,666,715	(546,772)	2,119,943	
Granham SD	0.0799%	4,584,328	86,404	173,740	243,850	347,909	851,539	(17,598)	0	0	(183,105)	(200,703)	460,473	104,096	564,569	
Great Bay Elearning School	0.0248%	1,423,158	26,710	53,936	75,701	121,550	277,897	(5,463)	0	0	(82,468)	(87,931)	142,949	12,997	155,946	
Greenland SD	0.1091%	6,257,927	117,450	237,167	332,872	286,827	974,316	(24,023)	0	0	(328,836)	(352,859)	628,578	172,148	800,726	
Grs Coop SD	0.0999%	5,731,296	107,566	217,209	304,859	185,647	815,281	(22,001)	0	0	(253,117)	(275,118)	575,680	1,244	576,924	
Hampstead SD	0.2935%	16,836,960	316,000	638,099	895,592	546,892	2,396,583	(64,634)	0	0	(106,716)	(171,350)	1,691,189	216,149	1,907,338	
Hampton Falls SD	0.0928%	5,325,775	99,955	201,840	283,289	80,965	666,049	(20,445)	0	0	(288,763)	(309,208)	534,948	9,187	544,135	
Hampton SD - SAU 90	0.3566%	20,455,226	383,908	775,227	1,088,055	480,499	2,727,689	(78,524)	0	0	(600,403)	(678,927)	2,054,625	110,521	2,165,146	
Hanover SD	0.1698%	9,742,452	182,848	369,226	518,221	131,803	1,202,098	(37,400)	0	0	(252,989)	(290,389)	978,581	99,909	1,078,490	
Harrisville SD	0.0203%	1,163,750	21,842	44,105	61,902	160,509	288,358	(4,467)	0	0	(12,537)	(17,004)	116,893	33,491	150,384	
Haverhill Coop SD	0.1940%	11,126,716	208,829	421,688	591,852	305,605	1,527,974	(42,714)	0	0	(94,507)	(137,221)	1,117,623	59,124	1,176,747	
Henniker SD	0.1103%	6,327,610	118,758	239,808	336,578	5,690	700,834	(24,291)	0	0	(81,330)	(105,621)	635,577	(15,572)	620,005	
Hill SD	0.0136%	781,253	14,663	29,608	41,556	38,667	124,494	(2,999)	0	0	(47,527)	(50,526)	78,473	23,504	101,977	
Hillsboro-Deering SD	0.3332%	19,109,944	358,660	724,242	1,016,496	229,366	2,328,764	(73,360)	0	0	(631,536)	(704,896)	1,919,499	149,273	2,068,772	
Hillsborough County	0.9271%	53,176,913	998,036	2,015,337	2,828,587	1,588,098	7,430,058	(204,137)	0	0	(852,608)	(1,056,745)	5,341,356	(542,687)	4,798,669	
Hinsdale SD	0.1844%	10,579,232	198,553	400,939	562,731	326,418	1,488,641	(40,612)	0	0	(134,294)	(174,906)	1,062,631	260,461	1,323,092	



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Holderness SD	0.0612%	\$ 3,512,393	\$ 65,921	\$ 133,115	\$ 186,831	\$ 113,806	\$ 499,673	\$ (13,483)	\$ -	\$ -	\$ (124,856)	\$ (138,339)	\$ 352,802	\$ 35,285	\$ 388,087
Hollis SD	0.2089%	11,985,062	224,938	454,218	637,510	440,050	1,756,716	(46,009)	0	0	(134,025)	(180,034)	1,203,840	245,937	1,449,777
Hollis-Brookline Coop	0.3363%	19,288,136	362,004	730,996	1,025,975	131,268	2,250,243	(74,044)	0	0	(328,641)	(402,685)	1,937,397	245,867	2,183,264
Hooksett Public Library	0.0089%	509,422	9,561	19,306	27,097	20,174	76,138	(1,956)	0	0	(5,741)	(7,697)	51,169	525	51,694
Hooksett SD	0.2920%	16,748,473	314,339	634,746	890,885	96,809	1,936,779	(64,295)	0	0	(541,393)	(605,688)	1,682,301	(8,124)	1,674,177
Hooksett Sewer Commission	0.0102%	587,943	11,035	22,282	31,274	39,441	104,032	(2,257)	0	0	(11,660)	(13,917)	59,056	8,227	67,283
Hooksett Village Wtr Precinct	0.0091%	520,171	9,763	19,714	27,669	37,573	94,719	(1,997)	0	0	(5,164)	(7,161)	52,249	5,159	57,408
Hopkinton SD	0.2987%	17,131,229	321,523	649,252	911,245	693,305	2,575,325	(65,764)	0	0	(521,655)	(587,419)	1,720,746	188,880	1,909,626
Hudson SD	0.7926%	45,464,504	853,288	1,723,046	2,418,349	752,236	5,746,919	(174,531)	0	0	(499,356)	(673,887)	4,566,683	354,373	4,921,056
Inter-Lakes SD	0.4146%	23,782,789	446,361	901,337	1,265,054	400,410	3,013,162	(91,298)	0	0	(5,478)	(96,776)	2,388,862	359,997	2,748,859
Jackson SD	0.0208%	1,195,016	22,428	45,290	63,565	110,599	241,882	(4,587)	0	0	(18,974)	(23,561)	120,033	42,268	162,301
Jaffrey-Rindge Coop SD	0.3848%	22,073,446	414,279	836,555	1,174,131	422,923	2,847,888	(84,736)	0	0	(578,521)	(663,257)	2,217,168	(31,937)	2,185,231
John Stark SD	0.1833%	10,512,639	197,304	398,415	559,188	0	1,154,907	(40,356)	0	0	(728,767)	(769,123)	1,055,942	(227,453)	828,489
Kearsarge Reg SD - SAU 65	0.6172%	35,401,907	664,431	1,341,687	1,883,099	1,182,997	5,072,214	(135,902)	0	0	(51,819)	(187,721)	3,555,945	679,602	4,235,547
Keene SD	0.8381%	48,076,297	902,307	1,822,030	2,557,275	253,594	5,535,206	(184,557)	0	0	(1,734,496)	(1,919,053)	4,829,024	(333,095)	4,495,929
Kensington SD	0.0506%	2,904,299	54,509	110,069	154,486	321,364	640,428	(11,149)	0	0	0	(11,149)	291,722	138,835	430,557
Laconia Housing & Redevelopmnt	0.0359%	2,061,021	38,682	78,110	109,630	274,437	500,859	(7,912)	0	0	0	(7,912)	207,019	81,777	288,796
Laconia SD	0.6088%	34,920,213	655,390	1,323,431	1,857,476	1,726,667	5,562,964	(134,053)	0	0	0	(134,053)	3,507,561	717,613	4,225,174
Laconia Water Works	0.0252%	1,446,547	27,149	54,822	76,945	48,741	207,657	(5,553)	0	0	(34,555)	(40,108)	145,298	(15,168)	130,130
Lafayette Reg SD	0.0424%	2,429,689	45,601	92,082	129,240	41,074	307,997	(9,327)	0	0	(19,190)	(28,517)	244,050	30,196	274,246
Lakes Region Mutual Fire Aid	0.0187%	1,074,145	20,160	40,709	57,136	53,117	171,122	(4,123)	0	0	(17,925)	(22,048)	107,892	(1,659)	106,233
Lakes Region Planning Comm.	0.0068%	388,769	7,296	14,734	20,679	66,396	109,105	(1,492)	0	0	(5,136)	(6,628)	39,050	12,114	51,164
Land & Comm Heritage Inv Prog	0.0038%	217,185	4,076	8,231	11,552	42,524	66,383	(834)	0	0	(450)	(1,284)	21,815	10,867	32,682
Landaff SD	0.0040%	226,675	4,254	8,591	12,057	58,451	83,353	(870)	0	0	(491)	(1,361)	22,768	17,784	40,552
Langdon - Police	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(10,086)	(10,086)
Lebanon SD	0.6652%	38,159,587	716,188	1,446,199	2,029,785	441,892	4,634,064	(146,488)	0	0	(58,486)	(204,974)	3,832,940	390,723	4,223,663
Lempster SD	0.0320%	1,833,889	34,419	69,502	97,548	37,060	238,529	(7,040)	0	0	(74,064)	(81,104)	184,205	16,940	201,145
Lincoln-Woodstock Coop SD	0.1133%	6,499,938	121,992	246,339	345,745	1,213	715,289	(24,952)	0	0	(174,449)	(199,401)	652,886	(6,575)	646,311
Lisbon Reg SD	0.1027%	5,893,687	110,614	223,363	313,497	86,899	734,373	(22,625)	0	0	(37,326)	(59,951)	591,991	40,069	632,060
Litchfield SD	0.3452%	19,799,649	371,604	750,381	1,053,183	426,923	2,602,091	(76,008)	0	0	(307,881)	(383,889)	1,988,776	313,022	2,301,798
Littleton Public Library	0.0035%	202,473	3,800	7,673	10,770	4,666	26,909	(777)	0	0	(5,056)	(5,833)	20,337	(3,333)	17,004
Littleton SD	0.2381%	13,654,917	256,278	517,504	726,333	65,097	1,565,212	(52,419)	0	0	(519,039)	(571,458)	1,371,568	(256,706)	1,114,862
Littleton Water & Light	0.0306%	1,756,488	32,966	66,569	93,431	70,187	263,153	(6,743)	0	0	(29,224)	(35,967)	176,430	(12,244)	164,186
Londonderry SD	1.2252%	70,279,264	1,319,017	2,663,494	3,738,296	750,248	8,471,055	(269,790)	0	0	(1,372,789)	(1,642,579)	7,059,201	305,135	7,364,336
Lower Bartlett Water Precinct	0.0037%	211,191	3,964	8,004	11,234	145,646	168,848	(811)	0	0	0	(811)	21,213	39,074	60,287
Lyme SD	0.0758%	4,347,537	81,596	164,766	231,254	161,256	638,872	(16,689)	0	0	(203,661)	(220,350)	436,688	65,012	501,700
Madison SD	0.0473%	2,710,831	50,877	102,737	144,195	146,512	444,321	(10,406)	0	0	(92,013)	(102,419)	272,289	19,907	292,196
Manchester SD	2.8891%	165,721,805	3,110,303	6,280,643	8,815,077	100,166	18,306,189	(636,178)	0	0	(2,125,791)	(2,761,969)	16,645,928	374,606	17,020,534
Marlborough SD	0.0497%	2,850,981	53,508	108,049	151,649	135,327	448,533	(10,944)	0	0	(113,003)	(123,947)	286,367	74,696	361,063
Marlow SD	0.0120%	690,497	12,959	26,169	36,729	45,785	121,642	(2,651)	0	0	(39,925)	(42,576)	69,357	15,381	84,738
Masconic Reg SD	0.2574%	14,764,161	277,097	559,543	785,335	827,424	2,449,399	(56,677)	0	0	0	(56,677)	1,482,986	345,570	1,828,556
Mascoma Valley Regional SD	0.3613%	20,725,133	388,974	785,456	1,102,412	378,772	2,655,614	(79,560)	0	0	(195,991)	(275,551)	2,081,736	171,076	2,252,812
Mason SD (SAU 89)	0.0202%	1,157,826	21,730	43,880	61,587	54,465	181,662	(4,445)	0	0	(39,478)	(43,923)	116,298	41,385	157,683
Maxfield Public Library	0.0000%	0	0	0	0	0	0	0	0	0	(14,886)	(14,886)	0	(20,920)	(20,920)
Meriden Village Water District	0.0013%	74,508	1,398	2,824	3,963	1,636	9,821	(286)	0	0	(1,348)	(1,634)	7,484	(1,178)	6,306
Merrimack SD	1.0236%	58,717,188	1,102,017	2,225,306	3,123,286	225,730	6,676,339	(225,406)	0	0	(1,040,180)	(1,265,586)	5,897,849	190,686	6,088,535
Merrimack Valley SD	0.6196%	35,543,563	667,089	1,347,055	1,890,634	144,159	4,048,937	(136,446)	0	0	(402,095)	(538,541)	3,570,174	224,780	3,794,954
Merrimack Village District	0.0261%	1,497,458	28,105	56,752	79,653	106,672	271,182	(5,748)	0	0	(52,329)	(58,077)	150,412	33,812	184,224
Middleton SD	0.0282%	1,616,457	30,338	61,262	85,983	71,761	249,344	(6,205)	0	0	(70,979)	(77,184)	162,365	43,377	205,742
Milton SD	0.0204%	1,170,497	21,968	44,360	62,261	52,815	181,404	(4,493)	0	0	(57,456)	(61,949)	117,571	14,618	132,189



Schedule of Pension Amounts by Employer

Deferred Outflows of Resources								Deferred Inflows of Resources						Pension Expense			
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan 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	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 Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Milford Area Communication Ctr	0.0080%	\$ 458,027	\$ 8,596	\$ 17,359	\$ 24,363	\$ 282	\$ 50,600	\$ (1,758)	\$ -	\$ -	\$ (9,843)	\$ (11,601)	\$ 46,006	\$ (6,431)	\$ 39,575		
Milford SD	0.6097%	34,973,323	656,387	1,325,444	1,860,302	470,395	4,312,528	(134,257)	0	0	(1,550,602)	(1,684,859)	3,512,896	12,435	3,525,331		
Milton SD	0.1372%	7,872,016	147,744	298,339	418,728	31,060	895,871	(30,219)	0	0	(476,195)	(506,414)	790,705	(37,536)	753,169		
Monadnock Reg SD- SAU 93	0.4601%	26,393,938	495,367	1,000,296	1,403,947	397,987	3,297,597	(101,322)	0	0	(1,299,862)	(1,401,184)	2,651,139	(276,565)	2,374,574		
Monroe SD	0.0409%	2,343,719	43,987	88,824	124,667	307,491	564,969	(8,997)	0	0	(64,702)	(73,699)	235,415	93,287	328,702		
Mont Vernon SD	0.0577%	3,311,901	62,158	125,517	176,167	201,750	565,592	(12,714)	0	0	(79,640)	(92,354)	332,664	149,044	481,708		
Moultonborough SD - SAU 45	0.2276%	13,053,480	244,991	494,710	694,341	262,016	1,696,058	(50,110)	0	0	(189,567)	(239,677)	1,311,157	85,969	1,397,126		
Mountain Lakes District	0.0005%	26,699	501	1,012	1,420	18,955	21,888	(102)	0	0	0	(102)	2,682	4,926	7,608		
Nashua Airport Authority	0.0074%	425,344	7,983	16,120	22,625	40,588	87,316	(1,633)	0	0	0	(1,633)	42,724	12,556	55,280		
Nashua Housing Redevelop Auth	0.0351%	2,011,903	37,760	76,249	107,017	127,183	348,209	(7,723)	0	0	(7,634)	(15,357)	202,086	9,492	211,578		
NE Interstate Water Pol Cntrl	0.0000%	0	0	0	0	0	0	0	0	0	(18,602)	(18,602)	0	(43,802)	(43,802)		
Nelson SD	0.0159%	913,032	17,136	34,603	48,566	62,174	162,479	(3,505)	0	0	(1,510)	(5,015)	91,709	35,361	127,070		
New Boston SD	0.1216%	6,972,923	130,869	264,265	370,904	155,280	921,318	(26,768)	0	0	(147,466)	(174,234)	700,395	38,558	738,953		
New Castle SD	0.0120%	688,625	12,924	26,098	36,629	7,463	83,114	(2,644)	0	0	(280,272)	(282,916)	69,169	(32,411)	36,758		
New London-Springfield Wtr Sys	0.0043%	247,450	4,644	9,378	13,162	8,266	35,450	(950)	0	0	(2,791)	(3,741)	24,855	(1,235)	23,620		
Newfields SD	0.0351%	2,015,321	37,824	76,378	107,199	90,924	312,325	(7,736)	0	0	(86,067)	(93,803)	202,429	5,008	207,437		
Newfound Area SD	0.3624%	20,788,240	390,158	787,848	1,105,768	417,610	2,701,384	(79,803)	0	0	(138,655)	(218,458)	2,088,075	71,169	2,159,244		
Newington SD	0.0183%	1,048,456	19,678	39,735	55,770	14,427	129,610	(4,025)	0	0	(43,203)	(47,228)	105,312	(3,671)	101,641		
Newmarket Housing Authority	0.0032%	182,154	3,419	6,903	9,689	99,347	119,358	(699)	0	0	0	(699)	18,296	33,092	51,388		
Newmarket SD	0.3348%	19,202,691	360,400	727,757	1,021,430	1,384,154	3,493,741	(73,716)	0	0	(19,179)	(92,895)	1,928,815	427,973	2,356,788		
Newport SD	0.2473%	14,185,916	266,244	537,628	754,577	509,257	2,067,706	(54,457)	0	0	(389,548)	(444,005)	1,424,904	196,971	1,621,875		
Next Charter School	0.0155%	890,127	16,706	33,735	47,348	75,942	173,731	(3,417)	0	0	(5,982)	(9,399)	89,409	52,816	142,225		
NH Comm Development Fin Auth	0.0020%	115,631	2,170	4,382	6,151	2,250	14,953	(444)	0	0	(4,449)	(4,893)	11,615	(2,485)	9,130		
NH Municipal Bond Bank	0.0057%	329,249	6,179	12,478	17,513	25,329	61,499	(1,264)	0	0	(4,310)	(5,574)	33,071	(28,918)	4,153		
NH Retirement System	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
North Conway Wtr Precinct	0.0267%	1,528,952	28,696	57,945	81,328	40,640	208,609	(5,869)	0	0	(43,083)	(48,952)	153,576	(21,063)	132,513		
North Country Charter Academy	0.0074%	422,788	7,935	16,023	22,489	43,281	89,728	(1,623)	0	0	(61,069)	(62,692)	42,467	(15)	42,452		
North Country Edu Srvs Ag Inc	0.0198%	1,134,734	21,297	43,005	60,359	4,567	129,228	(4,356)	0	0	(52,375)	(56,731)	113,978	(78,923)	35,055		
North Hampton SD	0.1370%	7,859,128	147,502	297,851	418,043	231,280	1,094,676	(30,170)	0	0	(287,856)	(318,026)	789,410	(35,466)	753,944		
Northumberland SD	0.0940%	5,389,129	101,144	204,241	286,659	144,908	736,952	(20,688)	0	0	(89,775)	(110,463)	541,311	123,461	664,772		
Northwood SD	0.0900%	5,164,613	96,931	195,732	274,716	180,681	748,060	(19,826)	0	0	0	(19,826)	518,760	128,909	647,669		
Nottingham SD	0.1153%	6,615,995	124,170	250,738	351,918	24,471	751,297	(25,398)	0	0	(120,896)	(146,294)	664,544	23,296	687,840		
Oyster River Coop SD	0.6922%	39,703,339	745,161	1,504,706	2,111,901	734,573	5,096,341	(152,415)	0	0	(1,340,055)	(1,492,470)	3,988,002	265,096	4,253,098		
Pease Development Authority	0.0922%	5,286,773	99,223	200,362	281,214	174,893	755,692	(20,295)	0	0	(208,312)	(228,607)	531,030	(68,621)	462,409		
Pelham SD	0.4264%	24,460,467	459,079	927,020	1,301,102	342,183	3,029,384	(93,900)	0	0	(88,062)	(181,962)	2,456,932	329,190	2,786,122		
Pembroke SD	0.3904%	22,393,373	420,284	848,680	1,191,149	184,177	2,644,290	(85,964)	0	0	(349,253)	(435,217)	2,249,303	(63,657)	2,185,646		
Pemi Baker Coop	0.2019%	11,581,919	217,372	438,940	616,066	5,588	1,277,966	(44,461)	0	0	(441,433)	(485,894)	1,163,346	(54,430)	1,108,916		
Penacook Boscawen Water Prcnct	0.0000%	0	0	0	0	0	0	0	0	0	(3,749)	(3,749)	0	(15,193)	(15,193)		
Piermont SD	0.0162%	931,151	17,476	35,289	49,530	29,934	132,229	(3,575)	0	0	(88,605)	(92,180)	93,529	(4,594)	88,935		
Pittsburg SD	0.0375%	2,150,122	40,354	81,487	114,369	85,948	322,158	(8,254)	0	0	(8,378)	(16,632)	215,969	27,858	243,827		
Pittsfield SD	0.1560%	8,949,420	167,965	339,172	476,038	288,845	1,272,020	(34,355)	0	0	(144,728)	(179,083)	898,925	77,384	976,309		
Plainfield SD	0.0724%	4,155,278	77,987	157,480	221,028	241,262	697,757	(15,951)	0	0	(228,726)	(244,677)	417,377	94,769	512,146		
Plaistow Public Library	0.0041%	236,661	4,442	8,969	12,588	5,776	31,775	(909)	0	0	(11,947)	(12,856)	23,771	5,149	28,920		
Plymouth SD	0.1339%	7,683,155	144,199	291,182	408,682	179,737	1,023,800	(29,494)	0	0	(252,577)	(282,071)	771,735	(25,193)	746,542		
Plymouth Village Water & Sewer	0.0136%	778,320	14,608	29,497	41,400	92,778	178,283	(2,988)	0	0	(143,860)	(146,848)	78,178	(27,992)	50,186		
Portsmouth Housing Authority	0.0468%	2,684,529	50,384	101,740	142,796	403,771	698,691	(10,305)	0	0	(37,961)	(48,266)	269,648	77,373	347,021		
Portsmouth SD	0.9343%	53,594,005	1,005,864	2,031,144	2,850,773	571,739	6,459,520	(205,738)	0	0	(583,998)	(789,736)	5,383,250	700,758	6,084,008		
Portsmouth-Josie F. Prescott	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(6,937)	(6,937)		
Profile SD	0.0833%	4,778,192	89,678	181,087	254,162	29,010	553,937	(18,343)	0	0	(65,556)	(83,899)	479,946	9,840	489,786		
Prospect Mountain High School	0.1547%	8,876,229	166,591	336,398	472,145	574,293	1,549,427	(34,074)	0	0	(142,765)	(176,839)	891,573	174,518	1,066,091		



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources							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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Raymond SD	0.3155%	\$ 18,096,776	\$ 339,644	\$ 685,845	\$ 962,604	\$ 313,047	\$ 2,301,140	\$ (69,471)	\$ -	\$ -	\$ (774,349)	\$ (843,820)	\$ 1,817,731	\$ (9,406)	\$ 1,808,325		
Richmond-Pol	0.0000%	0	0	0	0	0	0	0	0	0	(3,279)	(3,279)	0	(968)	(968)		
Rivendell Interstate SD	0.0434%	2,490,456	46,741	94,385	132,472	368,591	642,189	(9,560)	0	0	(148,789)	(158,349)	250,154	167,987	418,141		
Rochester SD	1.0349%	59,363,690	1,114,151	2,249,808	3,157,674	405,280	6,926,913	(227,887)	0	0	(1,509,886)	(1,737,773)	5,962,786	(359,500)	5,603,286		
Rockingham County	0.7235%	41,500,712	778,895	1,572,824	2,207,506	2,031,819	6,591,044	(159,314)	0	0	(1,691,255)	(1,850,569)	4,168,539	(725,478)	3,443,061		
Rockingham Planning Comm	0.0097%	558,173	10,476	21,154	29,690	37,703	99,023	(2,143)	0	0	(4,655)	(6,798)	56,066	1,889	57,955		
Rollinsford SD	0.0460%	2,640,147	49,551	100,058	140,435	77,393	367,437	(10,135)	0	0	(121,388)	(131,523)	265,190	27,041	292,231		
Rumney SD	0.0389%	2,231,386	41,879	84,567	118,692	26,450	271,588	(8,566)	0	0	(180,027)	(188,593)	224,132	10,044	234,176		
Rye SD	0.1502%	8,615,098	161,690	326,501	458,254	276,838	1,223,283	(33,072)	0	0	(1,158,078)	(1,191,150)	865,344	(49,676)	815,668		
Rye Water District	0.0060%	346,586	6,505	13,135	18,436	6,691	44,767	(1,330)	0	0	(12,803)	(14,133)	34,813	(6,876)	27,937		
Salem Housing Authority	0.0085%	487,142	9,143	18,462	25,912	15,429	68,946	(1,870)	0	0	(17,141)	(19,011)	48,931	(383)	48,548		
Salem SD	1.0604%	60,823,582	1,141,550	2,305,136	3,235,329	736,566	7,418,581	(233,492)	0	0	(459,213)	(692,705)	6,109,425	641,702	6,751,127		
Sanborn Regional SD	0.4810%	27,589,073	517,798	1,045,590	1,467,518	291,490	3,322,396	(105,910)	0	0	(1,589,372)	(1,695,282)	2,771,185	(281,760)	2,489,425		
Sanbornton Public Library	0.0019%	107,924	2,026	4,090	5,741	4,041	15,898	(414)	0	0	(4,893)	(5,307)	10,840	(597)	10,243		
Sandown Public Library	0.0024%	139,635	2,621	5,292	7,427	26,240	41,580	(536)	0	0	(9,727)	(10,263)	14,026	11,048	25,074		
SAU 02	0.0168%	962,030	18,056	36,460	51,172	36,292	141,980	(3,693)	0	0	(29,159)	(32,852)	96,631	(159)	96,472		
SAU 03	0.3192%	18,308,185	343,612	693,857	973,849	702,538	2,713,856	(70,282)	0	0	(309,591)	(379,873)	1,838,966	200,800	2,039,766		
SAU 06	0.0232%	1,332,284	25,005	50,492	70,867	87,679	234,043	(5,114)	0	0	(32,000)	(37,114)	133,821	(26,848)	106,973		
SAU 07	0.0176%	1,006,818	18,896	38,157	53,555	168,922	279,530	(3,865)	0	0	(51,906)	(55,771)	101,130	32,681	133,811		
SAU 09	0.0253%	1,449,162	27,198	54,921	77,084	106,814	266,017	(5,563)	0	0	(13,563)	(19,126)	145,561	24,571	170,132		
SAU 13	0.0114%	651,723	12,232	24,699	34,666	124,923	196,520	(2,502)	0	0	(116,086)	(118,588)	65,462	2,447	67,909		
SAU 15	0.0172%	986,371	18,512	37,382	52,467	23,255	131,616	(3,787)	0	0	(42,602)	(46,389)	99,076	(7,986)	91,090		
SAU 16	0.0470%	2,694,099	50,563	102,103	143,305	217,504	513,475	(10,342)	0	0	(117,603)	(127,945)	270,609	41,767	312,376		
SAU 18 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	0	(136,064)	(136,064)	0	(306,735)	(306,735)		
SAU 19	0.0335%	1,920,722	36,049	72,793	102,167	76,482	287,491	(7,373)	0	0	(10,332)	(17,705)	192,927	343	193,270		
SAU 20	0.0123%	707,794	13,284	26,825	37,649	24,857	102,615	(2,717)	0	0	(19,329)	(22,046)	71,094	(3,367)	67,727		
SAU 21	0.0324%	1,859,726	34,904	70,481	98,923	208,476	412,784	(7,139)	0	0	0	(7,139)	186,800	96,732	283,532		
SAU 23	0.0424%	2,430,977	45,625	92,131	129,309	129,505	396,570	(9,332)	0	0	(106,776)	(116,108)	244,179	4,497	248,676		
SAU 24	0.0309%	1,773,795	33,291	67,225	94,352	132,345	327,213	(6,809)	0	0	(564,903)	(571,712)	178,169	(93,878)	84,291		
SAU 29	0.0539%	3,089,881	57,992	117,103	164,357	20,153	359,605	(11,862)	0	0	(31,486)	(43,348)	310,363	(12,385)	297,978		
SAU 34	0.0176%	1,011,336	18,981	38,328	53,795	78,982	190,086	(3,882)	0	0	(27,028)	(30,910)	101,584	11,227	112,811		
SAU 35	0.0218%	1,248,037	23,423	47,299	66,386	114,052	251,160	(4,791)	0	0	(147,420)	(152,211)	125,359	5,382	130,741		
SAU 39	0.0380%	2,177,850	40,874	82,538	115,844	293,834	533,090	(8,360)	0	0	(86,419)	(94,779)	218,754	18,088	236,842		
SAU 41	0.0332%	1,905,515	35,763	72,217	101,358	274,583	483,921	(7,315)	0	0	0	(7,315)	191,399	100,370	291,769		
SAU 42	2.6991%	154,823,628	2,905,764	5,867,617	8,235,381	2,176,287	19,185,049	(594,342)	0	0	(1,465,916)	(2,060,258)	15,551,261	1,154,660	16,705,921		
SAU 44	0.0286%	1,642,036	30,818	62,231	87,343	0	180,392	(6,304)	0	0	(403,169)	(409,473)	164,934	(114,881)	50,053		
SAU 46	0.0167%	959,484	18,008	36,363	51,037	88,481	193,889	(3,683)	0	0	(95,039)	(98,722)	96,375	(19,908)	76,467		
SAU 48	0.0330%	1,894,479	35,556	71,798	100,771	111,485	319,610	(7,273)	0	0	(31,762)	(39,035)	190,291	27,402	217,693		
SAU 50	0.0256%	1,469,482	27,580	55,691	78,165	95,839	257,275	(5,641)	0	0	(38,851)	(44,492)	147,602	(10,721)	136,881		
SAU 53	0.0832%	4,770,673	89,537	180,802	253,762	374,096	898,197	(18,314)	0	0	(455,492)	(473,806)	479,190	42,299	521,489		
SAU 55	0.0000%	0	0	0	0	18,201	18,201	0	0	0	(1,115,290)	(1,115,290)	0	(333,193)	(333,193)		
SAU 56	0.0000%	0	0	0	0	30,450	30,450	0	0	0	(921,348)	(921,348)	0	(271,679)	(271,679)		
SAU 58	0.0095%	542,541	10,183	20,562	28,859	36,891	96,495	(2,083)	0	0	(873)	(2,956)	54,495	1,619	56,114		
SAU 64 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(75,813)	(75,813)		
SAU 67	0.0191%	1,095,790	20,566	41,529	58,287	169,505	289,887	(4,207)	0	0	(4,808)	(9,015)	110,067	47,966	158,033		
SAU 70	0.0287%	1,646,098	30,894	62,385	87,559	212,272	393,110	(6,319)	0	0	0	(6,319)	165,342	32,552	197,894		
SAU 71 Emp/Teacher	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(30,637)	(30,637)		
Seabrook SD	0.2546%	14,606,911	274,146	553,583	776,971	1,041,034	2,645,734	(56,074)	0	0	(11,279)	(67,353)	1,467,191	482,364	1,949,555		
Seacoast Charter School	0.0351%	2,012,398	37,769	76,267	107,044	433,341	654,421	(7,725)	0	0	(35,802)	(43,527)	202,135	160,153	362,288		
Shaker Regional SD - SAU 80	0.3511%	20,137,468	377,944	763,184	1,071,152	48,768	2,261,048	(77,304)	0	0	(392,089)	(469,393)	2,022,708	81,479	2,104,187		



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Between Employer Contributions and Share of Contributions	Total Pension Expense
Somersworth Housing Authority	0.0148%	\$ 851,590	\$ 15,983	\$ 32,274	\$ 45,298	\$ 82,417	\$ 175,972	\$ (3,269)	\$ -	\$ -	\$ (233)	\$ (3,502)	\$ 85,538	\$ 10,823	\$ 96,361
Somersworth SD	0.3887%	22,296,297	418,462	845,001	1,185,985	816,448	3,265,896	(85,592)	0	0	(113,953)	(199,545)	2,239,552	145,897	2,385,449
Souhegan Coop SD	0.2866%	16,440,236	308,554	623,064	874,489	625,622	2,431,729	(63,111)	0	0	(475,893)	(539,004)	1,651,340	(12,160)	1,639,180
South Hampton SD	0.0326%	1,871,822	35,131	70,940	99,566	273,182	478,819	(7,186)	0	0	0	(7,186)	188,015	94,233	282,248
Southern NH Planning Comm	0.0149%	855,503	16,056	32,422	45,506	71,930	165,914	(3,284)	0	0	(36,846)	(40,130)	85,931	(23,200)	62,731
Stark SD	0.0052%	297,776	5,589	11,285	15,839	4,222	36,935	(1,143)	0	0	(53,209)	(54,352)	29,910	(15,411)	14,499
State of New Hampshire	18.5774%	1,065,624,998	19,999,881	40,385,823	56,682,746	7,919,683	124,988,133	(4,090,763)	0	0	(8,717,349)	(12,808,112)	107,036,724	(8,954,274)	98,082,450
Stewartstown SD	0.0181%	1,039,619	19,512	39,400	55,299	104,352	218,563	(3,991)	0	0	(39,101)	(43,092)	104,425	38,073	142,498
Stoddard SD	0.0151%	864,350	16,222	32,758	45,977	112,643	207,600	(3,318)	0	0	(11,706)	(15,024)	86,820	43,060	129,880
Strafford County	0.8807%	50,517,220	948,118	1,914,538	2,687,113	4,299,373	9,849,142	(193,927)	0	0	(1,433,272)	(1,627,199)	5,074,203	924,856	5,999,059
Strafford SD	0.0992%	5,692,244	106,833	215,729	302,782	220,775	846,119	(21,852)	0	0	(258,166)	(280,018)	571,757	(21,929)	549,828
Strafford SD	0.0180%	1,033,785	19,402	39,179	54,989	50,844	164,414	(3,969)	0	0	(73,416)	(77,385)	103,838	(1,321)	102,517
Stratham SD	0.1881%	10,789,878	202,507	408,923	573,935	634,977	1,820,342	(41,421)	0	0	(5,821)	(47,242)	1,083,789	265,688	1,349,477
Sullivan County	0.2843%	16,308,883	306,089	618,086	867,502	138,505	1,930,182	(62,607)	0	0	(1,100,483)	(1,163,090)	1,638,146	(567,648)	1,070,498
Sunapee SD	0.1855%	10,641,049	199,714	403,282	566,019	196,197	1,365,212	(40,849)	0	0	(459,570)	(500,419)	1,068,840	46,328	1,115,168
Swnh District Fire Mutual Aid	0.0249%	1,431,113	26,859	54,237	76,124	0	157,220	(5,494)	0	0	(99,701)	(105,195)	143,748	(75,237)	68,511
Tamworth SD	0.0763%	4,375,682	82,124	165,833	232,751	74,302	555,010	(16,798)	0	0	(216,813)	(233,611)	439,515	(70,628)	368,887
Thornton Public School Library	0.0006%	33,356	626	1,264	1,774	64	3,728	(128)	0	0	(4,869)	(4,997)	3,350	(850)	2,500
Thornton SD	0.0707%	4,057,568	76,153	153,777	215,830	133,893	579,653	(15,576)	0	0	(113,566)	(129,142)	407,563	88,093	495,656
Tilton-Northfield Fire Dist	0.0712%	4,082,048	76,613	154,704	217,132	358,573	807,022	(15,670)	0	0	(43,872)	(59,542)	410,021	97,927	507,948
Timberlane Reg SD	1.0644%	61,056,340	1,145,919	2,313,957	3,247,710	515,040	7,222,626	(234,385)	0	0	(2,636,740)	(2,871,125)	6,132,805	(473,799)	5,659,006
Town of Albany	0.0000%	0	0	0	0	70	70	0	0	0	(27,282)	(27,282)	0	(12,147)	(12,147)
Town of Alexandria	0.0120%	687,248	12,898	26,046	36,556	84,397	159,897	(2,638)	0	0	(68,553)	(71,191)	69,031	2,529	71,560
Town of Allentown	0.0703%	4,034,288	75,716	152,894	214,592	303,065	746,267	(15,487)	0	0	(10,030)	(25,517)	405,224	68,930	474,154
Town of Alstead	0.0061%	350,906	6,586	13,299	18,665	10,487	49,037	(1,347)	0	0	(13,030)	(14,377)	35,247	9,992	45,239
Town of Alton	0.1204%	6,904,825	129,591	261,684	367,282	592,273	1,350,830	(26,506)	0	0	(10,168)	(36,674)	693,555	171,324	864,879
Town of Amherst	0.0957%	5,490,256	103,042	208,074	292,038	44,759	647,913	(21,076)	0	0	(5,187)	(26,263)	551,469	38,387	589,856
Town of Andover	0.0069%	392,939	7,375	14,892	20,901	65,077	108,245	(1,508)	0	0	0	(1,508)	39,469	30,728	70,197
Town of Antrim	0.0372%	2,131,794	40,010	80,792	113,394	119,994	354,190	(8,184)	0	0	(162,303)	(170,487)	214,128	(31,704)	182,424
Town of Ashland	0.0381%	2,185,261	41,013	82,819	116,238	247,637	487,707	(8,389)	0	0	(40,935)	(49,324)	219,499	98,914	318,413
Town of Atkinson	0.0599%	3,438,023	64,526	130,297	182,875	513,532	891,230	(13,198)	0	0	0	(13,198)	345,332	213,744	559,076
Town of Auburn	0.0565%	3,240,315	60,815	122,804	172,359	109,557	465,535	(12,439)	0	0	(218,501)	(230,940)	325,473	9,310	334,783
Town of Barnstead	0.0518%	2,973,161	55,801	112,679	158,148	130,599	457,227	(11,413)	0	0	0	(11,413)	298,639	50,136	348,775
Town of Barrington	0.0835%	4,787,048	89,844	181,423	254,633	174,780	700,680	(18,377)	0	0	(74,129)	(92,506)	480,835	(3,327)	477,508
Town of Bartlett	0.0145%	829,142	15,562	31,423	44,104	42,845	133,934	(3,183)	0	0	(76,814)	(79,997)	83,283	2,921	86,204
Town of Bedford	0.4415%	25,327,204	475,347	959,868	1,347,205	691,077	3,473,497	(97,227)	0	0	(381,798)	(479,025)	2,543,991	(52,501)	2,491,490
Town of Belmont	0.1260%	7,224,693	135,595	273,807	384,296	158,672	952,370	(27,734)	0	0	(548,447)	(576,181)	725,684	(199,793)	525,891
Town of Bennington	0.0125%	715,631	13,431	27,121	38,066	0	78,618	(2,747)	0	0	(79,733)	(82,480)	71,882	(34,392)	37,490
Town of Bethlehem	0.0313%	1,798,275	33,750	68,152	95,654	34,462	232,018	(6,903)	0	0	(15,805)	(22,708)	180,628	16,288	196,916
Town of Boscawren	0.0436%	2,502,543	46,968	94,843	133,115	118,902	393,828	(9,607)	0	0	(52,150)	(61,757)	251,368	3,956	255,324
Town of Bow	0.1267%	7,266,172	136,373	275,379	386,502	31,640	829,894	(27,894)	0	0	(210,431)	(238,325)	729,851	(22,735)	707,116
Town of Bradford	0.0144%	826,665	15,515	31,330	43,972	100,228	191,045	(3,173)	0	0	0	(3,173)	83,034	33,725	116,759
Town of Brentwood	0.0392%	2,248,772	42,205	85,226	119,617	50,355	297,403	(8,633)	0	0	(21,678)	(30,311)	225,878	(7,622)	218,256
Town of Bristol	0.0931%	5,340,209	100,226	202,387	284,056	210,328	796,997	(20,500)	0	0	(49,475)	(69,975)	536,397	75,963	612,360
Town of Brookline	0.0599%	3,438,310	64,531	130,308	182,891	48,855	426,585	(13,199)	0	0	(4,060)	(17,259)	345,361	18,162	363,523
Town of Campton	0.0545%	3,124,852	58,648	118,428	166,217	453,499	796,792	(11,996)	0	0	(67,318)	(79,314)	313,876	212,518	526,394
Town of Canaan	0.0406%	2,331,067	43,750	88,344	123,994	92,382	348,470	(8,949)	0	0	(127,923)	(136,872)	234,144	(16,904)	217,240
Town of Candia	0.0254%	1,459,069	27,384	55,297	77,611	162,587	322,879	(5,601)	0	0	(45,773)	(51,374)	146,556	10,717	157,273
Town of Canterbury	0.0148%	846,667	15,890	32,088	45,036	100,377	193,391	(3,250)	0	0	(80,827)	(84,077)	85,043	(22,191)	62,852
Town of Carroll	0.0244%	1,397,242	26,224	52,954	74,322	25,837	179,337	(5,364)	0	0	(103,469)	(108,833)	140,346	(34,500)	105,846



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Town of Center Harbor	0.0209%	\$ 1,199,722	\$ 22,517	\$ 45,468	\$ 63,816	\$ 282,326	\$ 414,127	\$ (4,606)	\$ -	\$ -	\$ (3,163)	\$ (7,769)	\$ 120,506	\$ 81,221	\$ 201,727
Town of Charlestown	0.0462%	2,648,132	49,701	100,361	140,859	72,906	363,827	(10,166)	0	0	0	(10,166)	265,992	28,258	294,250
Town of Chester	0.0645%	3,699,441	69,432	140,204	196,781	504,479	910,896	(14,202)	0	0	(51,127)	(65,329)	371,590	160,881	532,471
Town of Chesterfield	0.0372%	2,132,666	40,026	80,825	113,441	161,296	395,588	(8,187)	0	0	(75,337)	(83,524)	214,216	21,620	235,836
Town of Chichester	0.0205%	1,177,937	22,108	44,642	62,657	1,517	130,924	(4,522)	0	0	(123,670)	(128,192)	118,318	(41,989)	76,329
Town of Clarksville	0.0010%	59,232	1,112	2,245	3,151	1,788	8,296	(227)	0	0	(675)	(902)	5,950	(723)	5,227
Town of Colebrook	0.0347%	1,990,841	37,365	75,450	105,897	28,467	247,179	(7,643)	0	0	(80,891)	(88,534)	199,970	2,837	202,807
Town of Conway	0.1775%	10,178,882	191,039	385,767	541,435	192,325	1,310,566	(39,075)	0	0	(456,179)	(495,254)	1,022,418	(149,893)	872,525
Town of Cornish	0.0057%	328,774	6,170	12,460	17,488	19,629	55,747	(1,262)	0	0	(2,076)	(3,338)	33,024	1,785	34,809
Town of Croydon	0.0012%	68,663	1,289	2,602	3,652	16,790	24,333	(264)	0	0	(12,022)	(12,286)	6,897	10,216	17,113
Town of Danville	0.0224%	1,287,436	24,163	48,792	68,481	152,809	294,245	(4,942)	0	0	(52,599)	(57,541)	129,316	46,819	176,135
Town of Deerfield	0.0441%	2,530,450	47,492	95,901	134,600	119,748	397,741	(9,714)	0	0	(87,771)	(97,485)	254,171	(7,115)	247,056
Town of Deering	0.0067%	384,311	7,213	14,565	20,442	49,570	91,790	(1,475)	0	0	(57,847)	(59,322)	38,602	(15,407)	23,195
Town of Derry	0.8201%	47,043,187	882,917	1,782,876	2,502,322	357,852	5,525,967	(180,591)	0	0	(1,071,622)	(1,252,213)	4,725,253	(436,659)	4,288,594
Town of Dorchester	0.0022%	125,280	2,351	4,748	6,664	44,331	58,094	(481)	0	0	(5,497)	(5,978)	12,584	16,459	29,043
Town of Dublin	0.0192%	1,102,180	20,686	41,771	58,627	67,271	188,355	(4,231)	0	0	(64,670)	(68,901)	110,709	(16,847)	93,862
Town of Dunbarton	0.0256%	1,467,609	27,544	55,620	78,065	74,522	235,751	(5,634)	0	0	0	(5,634)	147,414	33,537	180,951
Town of Durham	0.2854%	16,368,254	307,203	620,336	870,660	55,434	1,853,633	(62,835)	0	0	(462,086)	(524,921)	1,644,109	(233,098)	1,411,011
Town of East Kingstown	0.0256%	1,466,044	27,515	55,561	77,982	85,624	246,682	(5,628)	0	0	0	(5,628)	147,257	14,314	161,571
Town of Effingham	0.0067%	381,904	7,168	14,474	20,314	128,219	170,175	(1,466)	0	0	(130,232)	(131,698)	38,360	(15,063)	23,297
Town of Enfield	0.0558%	3,201,510	60,087	121,333	170,295	0	351,715	(12,290)	0	0	(132,661)	(144,951)	321,576	(140,581)	180,995
Town of Epping	0.1270%	7,285,133	136,729	276,097	387,511	231,454	1,031,791	(27,966)	0	0	0	(27,966)	731,755	118,639	850,394
Town of Epsom	0.0456%	2,615,796	49,094	99,135	139,139	150,098	437,466	(10,042)	0	0	(61,284)	(71,326)	262,744	(50,852)	211,892
Town of Exeter	0.3402%	19,517,011	366,300	739,670	1,038,149	2,199	2,146,318	(74,923)	0	0	(894,588)	(969,511)	1,960,386	(403,355)	1,557,031
Town of Farmington	0.0462%	2,648,359	49,705	100,369	140,872	8,009	298,955	(10,167)	0	0	(77,706)	(87,873)	266,014	(21,508)	244,506
Town of Fitzwilliam	0.0218%	1,249,305	23,447	47,347	66,453	143,908	281,155	(4,796)	0	0	0	(4,796)	125,486	38,996	164,482
Town of Francestown	0.0074%	422,511	7,930	16,013	22,474	83,866	130,283	(1,622)	0	0	(7,088)	(8,710)	42,439	5,215	47,654
Town of Franconia	0.0137%	787,920	14,788	29,861	41,911	98,937	185,497	(3,025)	0	0	(2,472)	(5,497)	79,143	10,794	89,937
Town of Freedom	0.0082%	468,944	8,801	17,772	24,944	24,612	76,129	(1,800)	0	0	(68,964)	(70,764)	47,103	(9,651)	37,452
Town of Fremont	0.0223%	1,277,430	23,975	48,413	67,949	151,023	291,360	(4,904)	0	0	(8,485)	(13,389)	128,311	70,567	198,878
Town of Gileford	0.2005%	11,498,573	215,808	435,781	611,632	358,208	1,621,429	(44,141)	0	0	(233,220)	(277,361)	1,154,974	(62,181)	1,092,793
Town of Gilmanton	0.0498%	2,857,371	53,628	108,291	151,989	293,913	607,821	(10,969)	0	0	(30,706)	(41,675)	287,009	31,256	318,265
Town of Goffstown	0.3400%	19,503,270	366,042	739,149	1,037,418	1,454,438	3,597,047	(74,870)	0	0	(300,091)	(374,961)	1,959,006	146,313	2,105,319
Town of Gorham	0.0655%	3,758,109	70,533	142,427	199,901	182,599	595,460	(14,427)	0	0	(91,607)	(106,034)	377,483	(51,803)	325,680
Town of Goshen	0.0040%	230,846	4,333	8,749	12,279	12,000	37,361	(886)	0	0	(4,084)	(4,970)	23,187	6,862	30,049
Town of Grafton	0.0100%	573,856	10,770	21,748	30,525	56,943	119,986	(2,203)	0	0	(38,709)	(40,912)	57,641	36,453	94,094
Town of Grantham	0.0365%	2,092,524	39,273	79,304	111,306	199,801	429,684	(8,033)	0	0	(2,322)	(10,355)	210,184	73,673	283,857
Town of Greenfield	0.0201%	1,154,002	21,659	43,735	61,384	86,495	213,273	(4,430)	0	0	(69,206)	(73,636)	115,914	(25,485)	90,429
Town of Greenland	0.0614%	3,521,764	66,097	133,470	187,330	365,932	752,829	(13,519)	0	0	0	(13,519)	353,744	133,090	486,834
Town of Greenville	0.0268%	1,538,561	28,876	58,309	81,839	59,513	228,537	(5,906)	0	0	(1,003)	(6,909)	154,541	(8,602)	145,939
Town of Groton	0.0023%	134,394	2,522	5,093	7,149	2,554	17,318	(516)	0	0	(28,323)	(28,839)	13,499	(33,388)	(19,889)
Town of Hampstead	0.0897%	5,143,303	96,531	194,925	273,583	297,727	862,766	(19,744)	0	0	(117,727)	(137,471)	516,619	131,459	648,078
Town of Hampton	0.4968%	28,496,042	534,820	1,079,963	1,515,762	298,462	3,429,007	(109,392)	0	0	(969,124)	(1,078,516)	2,862,285	(282,027)	2,580,258
Town of Hampton Falls	0.0359%	2,057,355	38,613	77,971	109,435	310,503	536,522	(7,898)	0	0	(11,579)	(19,477)	206,651	99,372	306,023
Town of Hancock	0.0072%	410,752	7,709	15,567	21,849	43,458	88,583	(1,577)	0	0	(173,857)	(175,434)	41,258	(42,406)	(1,148)
Town of Hanover	0.3470%	19,903,828	373,559	754,330	1,058,725	470,014	2,656,628	(76,407)	0	0	(674,507)	(750,914)	1,999,240	(228,171)	1,771,069
Town of Harrisville	0.0032%	181,897	3,414	6,894	9,675	23,340	43,323	(41,938)	0	0	(41,938)	(42,636)	18,271	(4,481)	13,790
Town of Haverhill	0.0348%	1,998,420	37,507	75,738	106,300	119,933	339,478	(7,672)	0	0	(144,612)	(152,284)	200,731	(57,845)	142,886
Town of Hebron	0.0053%	301,233	5,654	11,416	16,023	3,459	36,552	(1,156)	0	0	(5,670)	(6,826)	30,257	(1,538)	28,719
Town of Henniker	0.0680%	3,902,558	73,244	147,902	207,585	237,041	665,772	(14,981)	0	0	(289,550)	(304,531)	391,992	(14,755)	377,237



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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 Hillsborough	0.0675%	\$ 3,874,483	\$ 72,717	\$ 146,838	\$ 206,092	\$ 18,891	\$ 444,538	\$ (14,873)	\$ -	\$ -	\$ (141,173)	\$ (156,046)	\$ 389,172	\$ (38,914)	\$ 350,258
Town of Hinsdale	0.0440%	2,521,534	47,325	95,563	134,125	94,349	371,362	(9,680)	0	0	(207,342)	(217,022)	253,276	(50,772)	202,504
Town of Holderness	0.0326%	1,868,434	35,067	70,811	99,386	101,951	307,215	(7,173)	0	0	(3,228)	(10,401)	187,675	19,137	206,812
Town of Hollis	0.1536%	8,809,408	165,337	333,865	468,590	370,688	1,338,480	(33,818)	0	0	(93,955)	(127,773)	884,861	5,721	890,582
Town of Hooksett	0.3285%	18,845,247	353,692	714,211	1,002,417	768,204	2,838,524	(72,344)	0	0	(276,892)	(349,236)	1,892,911	154,850	2,047,761
Town of Hopkinton	0.0916%	5,255,467	98,636	199,175	279,549	56,593	633,953	(20,175)	0	0	(24,092)	(44,267)	527,885	23,948	551,833
Town of Hudson	0.6052%	34,713,233	651,506	1,315,587	1,846,467	1,690,081	5,503,641	(133,258)	0	0	(335,338)	(468,596)	3,486,771	355,719	3,842,490
Town of Jackson	0.0186%	1,069,032	20,064	40,515	56,864	119,992	237,435	(4,104)	0	0	0	(4,104)	107,379	31,702	139,081
Town of Jaffrey	0.0968%	5,552,243	104,206	210,423	295,335	259,064	869,028	(21,314)	0	0	(338,877)	(360,191)	557,695	(67,214)	490,481
Town of Jefferson	0.0023%	133,008	2,496	5,041	7,075	6,546	21,158	(511)	0	0	(25,271)	(25,782)	13,360	(6,679)	6,681
Town of Kensington	0.0245%	1,404,820	26,366	53,241	74,725	278,731	433,063	(5,393)	0	0	0	(5,393)	141,107	104,290	245,397
Town of Kingston	0.0642%	3,684,125	69,144	139,624	195,966	86,612	491,346	(14,143)	0	0	(50,249)	(64,392)	370,052	(21,612)	348,440
Town of Lancaster	0.0598%	3,428,958	64,355	129,953	182,393	257,311	634,012	(13,163)	0	0	(29,808)	(42,971)	344,422	17,200	361,622
Town of Lee	0.0658%	3,773,087	70,814	142,995	200,698	438,861	853,368	(14,484)	0	0	(44,521)	(59,005)	378,988	125,293	504,281
Town of Lempster	0.0056%	319,145	5,990	12,095	16,976	44,513	79,574	(31,145)	0	0	(31,145)	(32,370)	32,056	(19,882)	12,174
Town of Lincoln	0.0723%	4,149,770	77,884	157,271	220,735	530,512	986,402	(15,930)	0	0	(16,904)	(32,834)	416,824	136,050	552,874
Town of Lisbon	0.0125%	719,861	13,511	27,282	38,291	96,283	175,367	(2,763)	0	0	(43,722)	(46,485)	72,306	13,974	86,280
Town of Uitchfield	0.0871%	4,996,228	93,770	189,351	265,759	136,516	685,396	(19,180)	0	0	(168,506)	(187,686)	501,846	(59,783)	442,063
Town of Uittleton	0.1359%	7,794,991	146,298	295,420	414,631	583,737	1,440,086	(29,924)	0	0	0	(29,924)	782,968	248,081	1,031,049
Town of Londonderry	0.6615%	37,942,452	712,112	1,437,970	2,018,235	741,625	4,909,942	(145,655)	0	0	(2,824,359)	(2,970,014)	3,811,130	(609,183)	3,201,947
Town of Loudon	0.0599%	3,437,260	64,511	130,268	182,835	190,123	567,737	(13,195)	0	0	(57,924)	(71,119)	345,256	52,546	397,802
Town of Lyme	0.0208%	1,191,261	22,358	45,147	63,366	164,403	295,274	(4,573)	0	0	(43,155)	(47,728)	119,656	44,060	163,716
Town of Lyndeborough	0.0023%	131,977	2,477	5,002	7,020	93,698	108,197	(507)	0	0	(28,450)	(28,957)	13,256	(2,338)	10,918
Town of Madison	0.0309%	1,772,141	33,260	67,162	94,264	139,944	334,630	(6,803)	0	0	(2,474)	(9,277)	178,003	42,882	220,885
Town of Marlborough	0.0179%	1,027,821	19,290	38,953	54,672	99,932	212,847	(3,946)	0	0	(112,117)	(116,063)	103,239	(3,862)	99,377
Town of Marlow	0.0038%	220,196	4,133	8,345	11,713	9,975	34,166	(845)	0	0	(22,973)	(23,818)	22,118	(10,112)	12,006
Town of Mason	0.0079%	451,954	8,482	17,128	24,040	41,335	90,985	(1,735)	0	0	(76,792)	(78,527)	45,397	(11,837)	33,560
Town of Meredith	0.1449%	8,313,548	156,031	315,073	442,214	122,248	1,035,566	(31,914)	0	0	(187,802)	(219,716)	835,054	(169,688)	665,366
Town of Merrimack	0.5643%	32,369,276	607,514	1,226,754	1,721,787	736,110	4,292,165	(124,260)	0	0	(168,830)	(293,090)	3,251,332	(34,337)	3,216,995
Town of Middleton	0.0157%	899,023	16,873	34,072	47,821	102,526	201,292	(3,451)	0	0	(20,560)	(24,011)	90,302	18,379	108,681
Town of Milford	0.2393%	13,725,611	257,605	520,183	730,093	170,784	1,678,665	(52,690)	0	0	(150,718)	(203,408)	1,378,669	(79,414)	1,299,255
Town of Milton	0.0556%	3,187,393	59,822	120,798	169,544	180,173	530,337	(12,236)	0	0	(80,907)	(93,143)	320,158	2,954	323,112
Town of Monroe	0.0047%	267,342	5,018	10,132	14,220	67,069	96,439	(1,026)	0	0	(3,902)	(4,928)	26,853	21,029	47,882
Town of Mont Vernon	0.0227%	1,302,920	24,453	49,379	69,305	76,595	219,732	(5,002)	0	0	(23,383)	(28,385)	130,872	18,286	149,158
Town of Moultonborough	0.1035%	5,937,970	111,445	225,041	315,853	276,840	929,179	(22,795)	0	0	(291,728)	(314,523)	596,439	(48,063)	548,376
Town of Nelson	0.0043%	245,161	4,601	9,291	13,041	13,817	40,750	(941)	0	0	(9,573)	(10,514)	24,625	(2,711)	21,914
Town of New Boston	0.0317%	1,819,733	34,153	68,966	96,795	60,606	260,520	(6,986)	0	0	(48,819)	(55,805)	182,783	55,190	237,973
Town of New Castle	0.0293%	1,682,337	31,574	63,758	89,487	55,685	240,504	(6,458)	0	0	(80,576)	(87,034)	168,982	(31,600)	137,382
Town of New Durham	0.0335%	1,923,823	36,107	72,910	102,332	254,813	466,162	(7,385)	0	0	0	(7,385)	193,238	85,959	279,197
Town of New Hampton	0.0283%	1,625,889	30,515	61,619	86,484	161,843	340,461	(6,242)	0	0	(155,354)	(161,596)	163,312	(13,613)	149,699
Town of New Ipswich	0.0252%	1,446,954	27,157	54,838	76,966	41,989	200,950	(5,555)	0	0	(241,683)	(247,238)	145,339	(57,984)	87,355
Town of New London	0.0850%	4,877,952	91,550	184,868	259,468	201,392	737,278	(18,726)	0	0	(78,332)	(97,058)	489,966	7,679	497,645
Town of Newbury	0.0191%	1,093,195	20,517	41,431	58,149	111,943	232,040	(4,197)	0	0	(175)	(4,372)	109,806	34,666	144,472
Town of Newfields	0.0139%	799,422	15,004	30,297	42,523	60,082	147,906	(3,069)	0	0	(36,384)	(39,453)	80,298	8,924	89,222
Town of Newington	0.0957%	5,486,710	102,976	207,939	291,849	92,112	694,876	(21,063)	0	0	(155,941)	(177,004)	551,113	(37,199)	513,914
Town of Newmarket	0.1201%	6,889,687	129,307	261,110	366,476	146,055	902,948	(26,448)	0	0	(108,999)	(135,447)	692,035	21,413	713,448
Town of Newport	0.1091%	6,257,144	117,435	237,138	332,830	40,427	727,830	(24,020)	0	0	(523,089)	(547,109)	628,499	(227,666)	400,833
Town of Newton	0.0365%	2,094,803	39,316	79,390	111,427	195,046	425,179	(8,042)	0	0	(43,693)	(51,735)	210,412	46,292	256,704
Town of North Hampton	0.1338%	7,672,773	144,004	290,788	408,130	270,488	1,113,410	(29,454)	0	0	(575,788)	(605,242)	770,692	(100,793)	669,899
Town of Northfield	0.0366%	2,097,428	39,365	79,490	111,566	76,155	306,576	(8,052)	0	0	(329,866)	(337,918)	210,676	(96,540)	114,136



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						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	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 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 Northumberland	0.0242%	\$ 1,385,948	\$ 26,012	\$ 52,526	\$ 73,721	\$ 148,462	\$ 300,721	\$ (5,320)	\$ -	\$ -	\$ -	\$ (5,320)	\$ 139,212	\$ 85,157	\$ 224,369												
Town of Northwood	0.0479%	2,747,704	51,570	104,134	146,156	118,381	420,241	(10,548)	0	0	(60,480)	(71,028)	275,993	(26,199)	249,794												
Town of Nottingham	0.0307%	1,763,730	33,102	66,843	93,816	37,911	231,672	(6,771)	0	0	(43,412)	(50,183)	177,158	(1,422)	175,736												
Town of Orford	0.0094%	537,151	10,081	20,357	28,572	78,260	137,270	(2,062)	0	0	0	(2,062)	53,954	24,737	78,691												
Town of Ossipee	0.0703%	4,031,880	75,671	152,803	214,464	94,088	537,026	(15,478)	0	0	(314,753)	(330,231)	404,982	(111,633)	293,349												
Town of Pelham	0.2966%	17,011,665	319,279	644,720	904,885	669,181	2,538,065	(65,305)	0	0	0	(65,305)	1,708,737	365,759	2,074,496												
Town of Pembroke	0.0777%	4,457,353	83,657	168,928	237,096	119,462	609,143	(17,111)	0	0	(138,557)	(155,657)	447,719	(25,845)	421,874												
Town of Peterborough	0.1390%	7,973,471	149,648	302,184	424,125	232,749	1,108,706	(30,609)	0	0	(120,629)	(151,238)	800,895	26,662	827,557												
Town of Piermont	0.0040%	229,102	4,300	8,683	12,186	32,619	57,788	(879)	0	0	(7,393)	(8,272)	23,012	5,125	28,137												
Town of Pittsburg	0.0073%	417,142	7,829	15,809	22,189	9,673	55,500	(1,601)	0	0	(45,638)	(47,239)	41,900	(2,687)	39,213												
Town of Pittsfield	0.0496%	2,844,344	53,383	107,797	151,296	193,563	506,039	(10,919)	0	0	(164,589)	(175,508)	285,700	(115,770)	169,930												
Town of Plainfield	0.0261%	1,498,607	28,126	56,795	79,714	172,297	336,932	(5,753)	0	0	(63,076)	(68,829)	150,528	10,456	160,984												
Town of Plaistow	0.1199%	6,877,740	129,083	260,658	365,841	379,927	1,135,509	(26,402)	0	0	(299,474)	(325,876)	690,835	(101,621)	589,214												
Town of Plymouth	0.1364%	7,824,335	146,849	296,532	416,192	175,091	1,034,664	(30,036)	0	0	(327,681)	(357,717)	785,915	(105,038)	680,877												
Town of Raymond	0.1212%	6,954,309	130,520	263,559	369,914	16,481	780,474	(26,696)	0	0	(219,162)	(245,858)	698,526	(107,844)	590,682												
Town of Rindge	0.0515%	2,954,615	55,453	111,976	157,162	72,550	397,141	(11,342)	0	0	(144,240)	(155,582)	296,776	(37,550)	259,226												
Town of Rollinsford	0.0191%	1,095,245	20,556	41,508	58,258	194,008	314,330	(4,204)	0	0	(92,846)	(97,050)	110,012	37,297	147,309												
Town of Rumney	0.0101%	577,125	10,832	21,872	30,698	42,006	105,408	(2,215)	0	0	(36,009)	(38,224)	57,969	(13,155)	44,814												
Town of Rye	0.1445%	8,289,762	155,584	314,171	440,949	332,810	1,243,514	(31,823)	0	0	(75,325)	(107,148)	832,665	66,407	899,072												
Town of Salem	0.9107%	52,239,174	980,436	1,979,798	2,778,707	70,362	5,809,303	(200,538)	0	0	(1,684,491)	(1,885,029)	5,247,164	(628,641)	4,618,523												
Town of Salisbury	0.0018%	100,474	1,886	3,808	5,344	14,117	25,155	(386)	0	0	(196)	(582)	10,092	3,265	13,357												
Town of Sanbornton	0.0425%	2,435,752	45,715	92,312	129,553	150,553	418,143	(9,350)	0	0	(190,492)	(199,842)	244,659	32,774	277,433												
Town of Sandown	0.0484%	2,776,255	52,105	105,216	147,675	169,963	474,959	(10,658)	0	0	(70,502)	(81,160)	278,861	6,136	284,997												
Town of Sandwich	0.0116%	665,820	12,496	25,234	35,416	59,569	132,715	(2,556)	0	0	(29,907)	(32,463)	66,878	35,087	101,965												
Town of Seabrook	0.3641%	20,887,722	392,025	791,618	1,111,060	2,406,724	4,701,427	(80,184)	0	0	(99,028)	(179,212)	2,098,067	618,175	2,716,242												
Town of Shelburne	0.0023%	134,711	2,528	5,105	7,166	18,138	32,937	(517)	0	0	(35,692)	(36,209)	13,531	(4,432)	9,099												
Town of South Hampton	0.0069%	394,217	7,399	14,940	20,969	98,405	141,713	(1,513)	0	0	(23,818)	(25,331)	39,597	10,916	50,513												
Town of Springfield	0.0114%	652,188	12,240	24,717	34,691	61,836	133,484	(2,504)	0	0	(9,704)	(12,208)	65,509	9,740	75,249												
Town of Stark	0.0004%	24,757	465	938	1,317	35	2,755	(95)	0	0	(17,887)	(17,982)	2,487	(3,608)	(1,121)												
Town of Stewartstown	0.0010%	54,893	1,030	2,080	2,920	1,802	7,832	(211)	0	0	(811)	(1,022)	5,514	(1,273)	4,241												
Town of Stafford	0.0297%	1,701,704	31,938	64,492	90,517	212,284	0	399,231	0	0	0	(6,533)	170,928	76,804	247,732												
Town of Stratford	0.0019%	106,121	1,992	4,022	5,645	0	11,659	(407)	0	0	(8,922)	(9,329)	10,659	(3,703)	6,956												
Town of Stratham	0.0924%	5,298,552	99,444	200,808	281,841	298,072	880,165	(20,340)	0	0	(162,398)	(182,738)	532,213	38,618	570,831												
Town of Sugar Hill	0.0137%	787,583	14,782	29,848	41,893	83,648	170,171	(3,023)	0	0	0	(3,023)	79,109	54,372	133,481												
Town of Sunapee	0.0649%	3,720,443	69,826	141,000	197,898	74,301	483,025	(14,282)	0	0	0	(14,282)	373,700	6,356	380,056												
Town of Sutton	0.0112%	639,854	12,009	24,250	34,035	11,151	81,445	(2,456)	0	0	(35,481)	(37,937)	64,270	(2,252)	62,018												
Town of Swanzey	0.0446%	2,557,148	47,993	96,913	136,020	38,708	319,634	(9,816)	0	0	(198,515)	(208,331)	256,853	(89,423)	167,430												
Town of Tamworth	0.0192%	1,103,240	20,706	41,811	58,684	33,482	154,683	(4,235)	0	0	(155,463)	(159,698)	110,815	(11,385)	99,430												
Town of Thornton	0.0293%	1,681,980	31,568	63,745	89,468	113,462	298,243	(6,457)	0	0	(94,407)	(100,864)	168,947	47,084	216,031												
Town of Tilton	0.0698%	4,001,001	75,092	151,633	212,821	5,711	445,257	(15,359)	0	0	(627,696)	(643,055)	401,881	(251,295)	150,586												
Town of Troy	0.0151%	863,409	16,205	32,722	45,926	123,129	217,982	(3,314)	0	0	(69,471)	(72,785)	86,725	(17,277)	69,448												
Town of Troy Water And Sewer	0.0035%	198,184	3,720	7,511	10,542	1,795	23,568	(761)	0	0	(5,054)	(5,815)	19,907	(4,205)	15,702												
Town of Tuftonboro	0.0352%	2,020,928	37,929	76,591	107,497	17,984	240,001	(7,758)	0	0	(106,150)	(113,908)	202,992	(35,029)	167,963												
Town of Unity	0.0032%	182,947	3,434	6,933	9,731	6,475	26,573	(702)	0	0	(15,616)	(16,318)	18,376	(4,766)	13,610												
Town of Wakefield	0.0930%	5,336,980	100,166	202,265	283,885	345,690	932,006	(20,488)	0	0	0	(20,488)	536,073	196,261	732,334												
Town of Walpole	0.0404%	2,315,316	43,454	87,748	123,156	155,292	409,650	(8,888)	0	0	(147,982)	(156,870)	232,562	34,318	266,880												
Town of Warner	0.0278%	1,593,256	29,903	60,382	84,748	99,461	274,494	(6,116)	0	0	(177,316)	(183,432)	160,035	(39,622)	120,413												
Town of Warren	0.0026%	150,096	2,817	5,688	7,984	505	16,994	(576)	0	0	(9,180)	(9,756)	15,076	7,099	22,175												
Town of Washington	0.0100%	575,005	10,792	21,792	30,586	23,641	86,811	(2,207)	0	0	(34,072)	(36,279)	57,756	9,919	67,675												
Town of Waterville Valley	0.0493%	2,825,303	53,026	107,075	150,284	180,245	490,630	(10,846)	0	0	(5,036)	(15,882)	283,788	38,297	322,085												



Schedule of Pension Amounts by Employer

Deferred Outflows of Resources								Deferred Inflows of Resources								Pension Expense		
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan 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	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 Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions				
														Proportionate Share of Pension Expense	Total Employer Pension Expense			
Town of Weare	0.0922%	\$ 5,288,249	\$ 99,251	\$ 200,418	\$ 281,293	\$ 891,372	\$ 1,472,334	\$ (20,301)	\$ -	\$ -	\$ (6,426)	\$ (26,727)	\$ 531,178	\$ 261,226	\$ 792,404			
Town of Webster	0.0095%	542,125	10,175	20,546	28,837	51,806	111,364	(2,081)	0	0	0	(2,081)	54,454	191	54,645			
Town of Westmoreland	0.0042%	243,755	4,575	9,238	12,966	212	26,991	(936)	0	0	(32,466)	(33,402)	24,484	(16,637)	7,847			
Town of Whitefield	0.0347%	1,992,387	37,394	75,509	105,979	67,742	286,624	(7,648)	0	0	(21,635)	(29,283)	200,125	27,559	227,684			
Town of Wilmot	0.0118%	677,351	12,713	25,671	36,030	54,970	129,384	(2,600)	0	0	(3,603)	(6,203)	68,037	9,817	77,854			
Town of Wilton	0.0370%	2,121,372	39,814	80,397	112,840	345,760	578,811	(8,144)	0	0	(10,205)	(18,349)	213,081	78,907	291,988			
Town of Winchester	0.0341%	1,953,573	36,665	74,038	103,914	32,595	247,212	(7,499)	0	0	(219,511)	(227,010)	196,227	(83,520)	112,707			
Town of Windham	0.2981%	17,100,459	320,945	648,085	909,608	195,338	2,073,976	(65,646)	0	0	(321,192)	(386,838)	1,717,656	(161,399)	1,556,257			
Town of Wolfeboro	0.1975%	11,330,744	212,658	429,421	602,705	147,172	1,391,956	(43,497)	0	0	(95,479)	(138,976)	1,138,117	(40,942)	1,097,175			
Town of Woodstock	0.0298%	1,711,671	32,125	64,870	91,047	68,816	256,858	(6,571)	0	0	(170,328)	(176,899)	171,929	(28,380)	143,549			
Unity SD	0.0259%	1,483,242	27,838	56,213	78,897	103,261	266,209	(5,694)	0	0	0	(5,694)	148,984	64,576	213,560			
Village District of Eastman	0.0069%	394,931	7,412	14,967	21,007	73,486	116,872	(1,516)	0	0	(3,077)	(4,593)	39,669	13,824	53,493			
Village District of Eidelweiss	0.0034%	194,489	3,650	7,371	10,345	71,775	93,141	(747)	0	0	(104,378)	(105,125)	19,535	(8,382)	11,153			
Virtual Lrng Acad Charter Schl	0.1329%	7,625,686	143,121	289,004	405,626	1,248,682	2,086,433	(29,274)	0	0	(158,967)	(188,241)	765,962	586,284	1,352,246			
Wakefield SD	0.1162%	6,663,517	125,062	252,539	354,446	371,065	1,103,112	(25,580)	0	0	(100,706)	(126,286)	669,317	178,648	847,965			
Warner Village Water District	0.0026%	147,035	2,760	5,572	7,821	0	16,153	(564)	0	0	(11,970)	(12,534)	14,769	(5,522)	9,247			
Warren SD	0.0242%	1,385,918	26,011	52,525	73,720	58,803	211,059	(5,320)	0	0	(4,399)	(9,719)	139,209	9,378	148,587			
Washington SD	0.0122%	701,147	13,159	26,573	37,295	73,733	150,760	(2,692)	0	0	(35,237)	(37,929)	70,427	15,368	85,795			
Waterville Estates Village Dis	0.0134%	770,969	14,470	29,219	41,009	262,046	346,744	(2,960)	0	0	(36,269)	(39,229)	77,440	52,528	129,968			
Waterville Valley SD	0.0193%	1,108,214	20,799	42,000	58,948	171,317	293,064	(4,254)	0	0	(10,111)	(14,365)	111,315	65,931	177,246			
Weare SD	0.1851%	10,620,096	199,320	402,488	564,904	110,783	1,277,495	(40,769)	0	0	(194,908)	(235,675)	1,066,736	11,166	1,077,902			
Weeks Public Library	0.0022%	125,092	2,348	4,741	6,654	0	13,743	(480)	0	0	(20,797)	(21,277)	12,565	(7,362)	5,203			
Wentworth SD	0.0217%	1,242,806	23,325	47,101	66,107	94,257	230,790	(4,771)	0	0	(7,155)	(11,926)	124,834	24,761	149,595			
Westmoreland SD	0.0352%	2,017,421	37,863	76,458	107,311	77,475	299,107	(7,745)	0	0	0	(7,745)	202,640	52,676	255,316			
White Mountains Reg SD	0.3204%	18,377,334	344,910	696,477	977,527	159,135	2,178,049	(70,548)	0	0	(289,050)	(359,598)	1,845,911	42,516	1,888,427			
Wilton-Lyndeborough Coop SD	0.1699%	9,747,712	182,947	369,426	518,500	99,986	1,170,859	(37,420)	0	0	(368,509)	(405,929)	979,109	22,922	1,002,031			
Winchester SD	0.0972%	5,577,901	104,687	211,395	296,700	493,450	1,106,232	(21,413)	0	0	(556,745)	(578,158)	560,272	21,698	581,970			
Windham SD	0.7563%	43,383,739	814,236	1,644,188	2,307,668	873,227	5,639,319	(166,543)	0	0	(1,328,849)	(1,495,392)	4,357,680	501,401	4,859,081			
Winnacunnet Coop SD	0.4171%	23,926,584	449,059	906,787	1,272,703	931,775	3,560,324	(91,850)	0	0	(86,935)	(178,785)	2,403,306	511,931	2,915,237			
Winnisquam Reg SD	0.3660%	20,996,052	394,059	795,723	1,116,822	458,562	2,765,166	(80,600)	0	0	(774,982)	(855,582)	2,108,949	(22,015)	2,086,934			
Woodsville Fire District	0.0119%	684,296	12,843	25,934	36,399	87,178	162,354	(2,627)	0	0	(31,737)	(34,364)	68,734	17,082	85,816			
Woodsville Water & Light Dept	0.0094%	538,241	10,102	20,399	28,630	46,280	105,411	(2,066)	0	0	(21,449)	(23,515)	54,064	(22,376)	31,688			
Total for All Entities	100.0000%	\$ 5,736,131,484	\$ 107,656,979	\$ 217,392,012	\$ 305,116,390	\$ 126,833,003	\$ 756,998,384	\$ (22,020,055)	\$ -	\$ -	\$ (126,833,003)	\$ (148,853,058)	\$576,165,786	\$ -	\$ 576,165,786			

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



Sensitivity Analysis by Employer – Pension

As of June 30, 2022				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Allenstown SD	0.0897%	\$ 5,144,166	\$ 3,682,545	\$ 6,902,173
Allenstown Sewer Commission	0.0000%	0	0	0
Alton SD	0.1442%	8,271,494	5,921,300	11,098,260
Amherst SD	0.4729%	27,127,154	19,419,469	36,397,801
Andover SD	0.0584%	3,350,675	2,398,642	4,495,761
Androscoggin Valley Reg Refuse	0.0186%	1,069,389	765,542	1,434,851
Ashland Electric Dept - Emp	0.0000%	0	0	0
Ashland SD	0.0572%	3,283,855	2,350,808	4,406,105
Auburn SD	0.1367%	7,842,207	5,613,987	10,522,265
Baker Free Library - Emp	0.0000%	0	0	0
Barnstead SD	0.1359%	7,793,674	5,579,244	10,457,145
Barrington SD	0.2706%	15,524,768	11,113,689	20,830,324
Bartlett SD	0.0828%	4,748,184	3,399,075	6,370,866
Bath SD	0.0217%	1,244,758	891,083	1,670,151
Bcep Solid Waste District	0.0072%	414,784	296,930	556,535
Bedford SD	1.0785%	61,866,124	44,287,995	83,008,741
Belknap County	0.2941%	16,867,869	12,075,172	22,632,428
Belknap County Conserv. Dist	0.0012%	68,901	49,324	92,448
Berlin Housing Authority	0.0072%	411,683	294,711	552,375
Berlin Water Works	0.0147%	844,101	604,265	1,132,571
Bethlehem SD	0.0609%	3,493,173	2,500,652	4,686,958
Bow SD - SAU 67	0.4863%	27,897,182	19,970,707	37,430,984
Brentwood SD	0.0853%	4,894,428	3,503,765	6,567,088
Brookline Public Library	0.0017%	94,688	67,784	127,047
Brookline SD	0.1357%	7,785,115	5,573,117	10,445,661
Campton SD	0.0931%	5,339,823	3,822,610	7,164,696
Campton/Thornton Fire Dept	0.0000%	0	0	0
Candia SD	0.0729%	4,182,096	2,993,830	5,611,318
Carroll County	0.3348%	19,207,308	13,749,902	25,771,365
Center Conway Fire Precinct	0.0030%	173,714	124,356	233,081
Central Hooksett Wtr Precinct	0.0049%	279,191	199,864	374,604
Cheshire County	0.4256%	24,411,785	17,475,623	32,754,461
Chester SD - (SAU 82)	0.1317%	7,553,843	5,407,556	10,135,352
Chesterfield SD	0.0738%	4,234,581	3,031,403	5,681,741
Chichester SD	0.0672%	3,852,411	2,757,818	5,168,964
City of Berlin	0.2325%	13,333,930	9,545,337	17,890,772
City of Claremont	0.2265%	12,994,179	9,302,121	17,434,912
City of Concord	1.2895%	73,965,499	52,949,554	99,243,052
City of Dover	1.5990%	91,721,217	65,660,309	123,066,748
City of Franklin	0.2010%	11,527,580	8,252,229	15,467,107
City of Keene	0.6949%	39,862,698	28,536,441	53,485,691
City of Laconia	0.4678%	26,834,182	19,209,740	36,004,707
City of Lebanon	0.5020%	28,792,916	20,611,935	38,632,835
City of Manchester	2.3284%	133,559,540	95,611,037	179,203,230
City of Nashua	2.3563%	135,160,146	96,756,860	181,350,840
City of Portsmouth	1.0347%	59,350,009	42,486,788	79,632,748
City of Rochester	0.5882%	33,739,492	24,153,032	45,269,892
City of Somersworth	0.2561%	14,692,178	10,517,664	19,713,199
Claremont SD	0.4572%	26,227,635	18,775,531	35,190,873
Cocheco Academy of The Arts	0.0033%	189,743	135,831	254,588

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
		Current Discount	Discount Rate 1%	Discount Rate 1%
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Colebrook SD	0.0737%	\$ 4,228,855	\$ 3,027,303	\$ 5,674,057
Community College System of NH	0.9983%	57,266,361	40,995,171	76,837,019
Concord SD	1.3893%	79,689,742	57,047,358	106,923,542
Contoocook Valley SD	0.7841%	44,976,301	32,197,107	60,346,857
Conway SD	0.4575%	26,240,790	18,784,949	35,208,525
Conway Village Fire District	0.0271%	1,556,294	1,114,101	2,088,154
Cook Memorial Library	0.0010%	58,053	41,558	77,893
Coos County Institute	0.1788%	10,257,046	7,342,694	13,762,369
Coos County Nursing Home	0.0908%	5,208,470	3,728,578	6,988,453
Cornish SD	0.0378%	2,167,548	1,551,679	2,908,302
County of Merrimack	0.8915%	51,136,419	36,606,940	68,612,182
Croydon Village School	0.0047%	266,986	191,127	358,228
Deerfield Community School	0.1243%	7,128,062	5,102,754	9,564,062
Derry Coop SD	0.8892%	51,002,926	36,511,377	68,433,068
Derry Housing Authority	0.0010%	58,846	42,126	78,956
Dover Housing Authority	0.0339%	1,942,427	1,390,522	2,606,248
Dresden SD	0.2345%	13,450,581	9,628,844	18,047,288
Dunbarton SD - SAU 67	0.0511%	2,931,691	2,098,705	3,933,590
East Kingston SD	0.0367%	2,107,374	1,508,602	2,827,564
Epping SD	0.2613%	14,986,695	10,728,499	20,108,366
Epsom SD	0.0958%	5,493,506	3,932,626	7,370,900
Errol SD	0.0039%	222,207	159,071	298,146
Exeter Reg Coop SD	0.9102%	52,212,931	37,377,581	70,056,590
Exeter SD	0.3395%	19,471,856	13,939,284	26,126,322
Fall Mountain Reg SD	0.4638%	26,602,128	19,043,619	35,693,349
Farmington SD - (SAU 61)	0.2273%	13,036,748	9,332,594	17,492,029
Franklin SD	0.2470%	14,167,073	10,141,758	19,008,641
Freedom SD	0.0213%	1,223,468	875,842	1,641,586
Fremont SD - SAU 83	0.0991%	5,683,041	4,068,309	7,625,208
Gilford SD	0.3672%	21,061,248	15,077,080	28,258,885
Gilmanton SD	0.1148%	6,587,196	4,715,565	8,838,356
Goffstown SD	0.6758%	38,767,581	27,752,481	52,016,320
Goffstown Village Precinct	0.0032%	182,769	130,838	245,229
Governor Wentworth Reg SD	0.7672%	44,007,009	31,503,222	59,046,312
Grafton County	0.4628%	26,549,008	19,005,593	35,622,076
Grantham SD	0.0799%	4,584,328	3,281,775	6,151,012
Great Bay Elearning School	0.0248%	1,423,158	1,018,793	1,909,519
Greenland SD	0.1091%	6,257,927	4,479,851	8,396,560
Grs Coop SD	0.0999%	5,731,296	4,102,853	7,689,955
Hampstead SD	0.2935%	16,836,960	12,053,045	22,590,955
Hampton Falls SD	0.0928%	5,325,775	3,812,553	7,145,847
Hampton SD - SAU 90	0.3566%	20,455,226	14,643,247	27,445,756
Hanover SD	0.1698%	9,742,452	6,974,312	13,071,914
Harrisville SD	0.0203%	1,163,750	833,092	1,561,460
Haverhill Coop SD	0.1940%	11,126,716	7,965,263	14,929,247
Henniker SD	0.1103%	6,327,610	4,529,736	8,490,058
Hill SD	0.0136%	781,253	559,274	1,048,244
Hillsboro-Deering SD	0.3332%	19,109,944	13,680,203	25,640,727
Hillsborough County	0.9271%	53,176,913	38,067,665	71,350,010
Hinsdale SD	0.1844%	10,579,232	7,573,336	14,194,662

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Holderness SD	0.0612%	\$ 3,512,393	\$ 2,514,411	\$ 4,712,746
Hollis SD	0.2089%	11,985,062	8,579,726	16,080,932
Hollis-Brookline Coop	0.3363%	19,288,136	13,807,765	25,879,816
Hooksett Public Library	0.0089%	509,422	364,679	683,516
Hooksett SD	0.2920%	16,748,473	11,989,701	22,472,228
Hooksett Sewer Commission	0.0102%	587,943	420,890	788,871
Hooksett Village Wtr Precinct	0.0091%	520,171	372,374	697,939
Hopkinton SD	0.2987%	17,131,229	12,263,703	22,985,790
Hudson SD	0.7926%	45,464,504	32,546,596	61,001,901
Inter-Lakes SD	0.4146%	23,782,789	17,025,344	31,910,506
Jackson SD	0.0208%	1,195,016	855,474	1,603,411
Jaffrey-Rindge Coop SD	0.3848%	22,073,446	15,801,680	29,617,000
John Stark SD	0.1833%	10,512,639	7,525,664	14,105,311
Kearsarge Reg SD - SAU 65	0.6172%	35,401,907	25,343,102	47,500,434
Keene SD	0.8381%	48,076,297	34,416,296	64,506,270
Kensington SD	0.0506%	2,904,299	2,079,096	3,896,837
Laconia Housing & Redevelopmnt	0.0359%	2,061,021	1,475,419	2,765,370
Laconia SD	0.6088%	34,920,213	24,998,273	46,854,122
Laconia Water Works	0.0252%	1,446,547	1,035,537	1,940,902
Lafayette Reg SD	0.0424%	2,429,689	1,739,337	3,260,030
Lakes Region Mutual Fire Aid	0.0187%	1,074,145	768,946	1,441,231
Lakes Region Planning Comm.	0.0068%	388,769	278,307	521,629
Land & Comm Heritage Inv Prog	0.0038%	217,185	155,476	291,407
Landaff SD	0.0040%	226,675	162,270	304,141
Langdon - Police	0.0000%	0	0	0
Lebanon SD	0.6652%	38,159,587	27,317,238	51,200,545
Lempster SD	0.0320%	1,833,889	1,312,823	2,460,617
Lincoln-Woodstock Coop SD	0.1133%	6,499,938	4,653,099	8,721,277
Lisbon Reg SD	0.1027%	5,893,687	4,219,103	7,907,842
Litchfield SD	0.3452%	19,799,649	14,173,941	26,566,138
Littleton Public Library	0.0035%	202,473	144,944	271,668
Littleton SD	0.2381%	13,654,917	9,775,122	18,321,455
Littleton Water & Light	0.0306%	1,756,488	1,257,414	2,356,765
Londonderry SD	1.2252%	70,279,264	50,310,695	94,297,053
Lower Bartlett Water Precinct	0.0037%	211,191	151,185	283,365
Lyme SD	0.0758%	4,347,537	3,112,264	5,833,299
Madison SD	0.0473%	2,710,831	1,940,598	3,637,252
Manchester SD	2.8891%	165,721,805	118,634,982	222,356,882
Marlborough SD	0.0497%	2,850,981	2,040,927	3,825,298
Marlow SD	0.0120%	690,497	494,305	926,473
Mascenic Reg SD	0.2574%	14,764,161	10,569,194	19,809,781
Mascoma Valley Regional SD	0.3613%	20,725,133	14,836,465	27,807,904
Mason SD (SAU 89)	0.0202%	1,157,826	828,851	1,553,511
Maxfield Public Library	0.0000%	0	0	0
Meriden Village Water District	0.0013%	74,508	53,338	99,971
Merrimack SD	1.0236%	58,717,188	42,033,772	78,783,663
Merrimack Valley SD	0.6196%	35,543,563	25,444,509	47,690,500
Merrimack Village District	0.0261%	1,497,458	1,071,983	2,009,211
Middleton SD	0.0282%	1,616,457	1,157,171	2,168,878
Milan SD	0.0204%	1,170,497	837,922	1,570,512



Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Milford Area Communication Ctr	0.0080%	\$ 458,027	\$ 327,887	\$ 614,556
Milford SD	0.6097%	34,973,323	25,036,292	46,925,382
Milton SD	0.1372%	7,872,016	5,635,327	10,562,261
Monadnock Reg SD- SAU 93	0.4601%	26,393,938	18,894,583	35,414,011
Monroe SD	0.0409%	2,343,719	1,677,794	3,144,679
Mont Vernon SD	0.0577%	3,311,901	2,370,885	4,443,736
Moultonborough SD - SAU 45	0.2276%	13,053,480	9,344,572	17,514,480
Mountain Lakes District	0.0005%	26,699	19,113	35,823
Nashua Airport Authority	0.0074%	425,344	304,491	570,705
Nashua Housing Redevelop Auth	0.0351%	2,011,903	1,440,258	2,699,467
NE Interstate Water Pol Cntrl	0.0000%	0	0	0
Nelson SD	0.0159%	913,032	653,610	1,225,058
New Boston SD	0.1216%	6,972,923	4,991,695	9,355,905
New Castle SD	0.0120%	688,625	492,965	923,961
New London-Springfield Wtr Sys	0.0043%	247,450	177,141	332,015
Newfields SD	0.0351%	2,015,321	1,442,704	2,704,053
Newfound Area SD	0.3624%	20,788,240	14,881,641	27,892,576
Newington SD	0.0183%	1,048,456	750,557	1,406,764
Newmarket Housing Authority	0.0032%	182,154	130,398	244,405
Newmarket SD	0.3348%	19,202,691	13,746,597	25,765,170
Newport SD	0.2473%	14,185,916	10,155,247	19,033,923
Next Charter School	0.0155%	890,127	637,214	1,194,326
NH Comm Development Fin Auth	0.0020%	115,631	82,777	155,148
NH Municipal Bond Bank	0.0057%	329,249	235,699	441,770
NH Retirement System	0.0000%	0	0	0
North Conway Wtr Precinct	0.0267%	1,528,952	1,094,528	2,051,467
North Country Charter Academy	0.0074%	422,788	302,661	567,276
North Country Edu Srvc Ag Inc	0.0198%	1,134,734	812,320	1,522,526
North Hampton SD	0.1370%	7,859,128	5,626,100	10,544,968
Northumberland SD	0.0940%	5,389,129	3,857,906	7,230,852
Northwood SD	0.0900%	5,164,613	3,697,183	6,929,609
Nottingham SD	0.1153%	6,615,995	4,736,181	8,876,997
Oyster River Coop SD	0.6922%	39,703,339	28,422,361	53,271,871
Pease Development Authority	0.0922%	5,286,773	3,784,633	7,093,516
Pelham SD	0.4264%	24,460,467	17,510,472	32,819,779
Pembroke SD	0.3904%	22,393,373	16,030,705	30,046,261
Pemi Baker Coop	0.2019%	11,581,919	8,291,128	15,540,015
Penacook Boscawen Water Prcnct	0.0000%	0	0	0
Piermont SD	0.0162%	931,151	666,581	1,249,370
Pittsburg SD	0.0375%	2,150,122	1,539,204	2,884,921
Pittsfield SD	0.1560%	8,949,420	6,406,606	12,007,865
Plainfield SD	0.0724%	4,155,278	2,974,632	5,575,336
Plaistow Public Library	0.0041%	236,661	169,418	317,540
Plymouth SD	0.1339%	7,683,155	5,500,127	10,308,856
Plymouth Village Water & Sewer	0.0136%	778,320	557,175	1,044,309
Portsmouth Housing Authority	0.0468%	2,684,529	1,921,769	3,601,961
Portsmouth SD	0.9343%	53,594,005	38,366,248	71,909,643
Portsmouth-Josie F. Prescott	0.0000%	0	0	0
Profile SD	0.0833%	4,778,192	3,420,556	6,411,129
Prospect Mountain High School	0.1547%	8,876,229	6,354,211	11,909,662

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Raymond SD	0.3155%	\$ 18,096,776	\$ 12,954,908	\$ 24,281,311
Richmond-Pol	0.0000%	0	0	0
Rivendell Interstate SD	0.0434%	2,490,456	1,782,839	3,341,564
Rochester SD	1.0349%	59,363,690	42,496,582	79,651,105
Rockingham County	0.7235%	41,500,712	29,709,043	55,683,493
Rockingham Planning Comm	0.0097%	558,173	399,578	748,928
Rollinsford SD	0.0460%	2,640,147	1,889,997	3,542,411
Rumney SD	0.0389%	2,231,386	1,597,379	2,993,958
Rye SD	0.1502%	8,615,098	6,167,275	11,559,290
Rye Water District	0.0060%	346,586	248,110	465,031
Salem Housing Authority	0.0085%	487,142	348,730	653,622
Salem SD	1.0604%	60,823,582	43,541,672	81,609,912
Sanborn Regional SD	0.4810%	27,589,073	19,750,142	37,017,581
Sanbornton Public Library	0.0019%	107,924	77,259	144,806
Sandown Public Library	0.0024%	139,635	99,960	187,355
SAU 02	0.0168%	962,030	688,687	1,290,802
SAU 03	0.3192%	18,308,185	13,106,249	24,564,969
SAU 06	0.0232%	1,332,284	953,740	1,787,589
SAU 07	0.0176%	1,006,818	720,749	1,350,896
SAU 09	0.0253%	1,449,162	1,037,409	1,944,411
SAU 13	0.0114%	651,723	466,548	874,447
SAU 15	0.0172%	986,371	706,112	1,323,461
SAU 16	0.0470%	2,694,099	1,928,620	3,614,801
SAU 18 - Emp/Teach	0.0000%	0	0	0
SAU 19	0.0335%	1,920,722	1,374,984	2,577,124
SAU 20	0.0123%	707,794	506,688	949,682
SAU 21	0.0324%	1,859,726	1,331,319	2,495,284
SAU 23	0.0424%	2,430,977	1,740,259	3,261,758
SAU 24	0.0309%	1,773,795	1,269,804	2,379,986
SAU 29	0.0539%	3,089,881	2,211,948	4,145,842
SAU 34	0.0176%	1,011,336	723,983	1,356,957
SAU 35	0.0218%	1,248,037	893,430	1,674,550
SAU 39	0.0380%	2,177,850	1,559,054	2,922,126
SAU 41	0.0332%	1,905,515	1,364,098	2,556,720
SAU 42	2.6991%	154,823,628	110,833,323	207,734,275
SAU 44	0.0286%	1,642,036	1,175,482	2,203,199
SAU 46	0.0167%	959,484	686,864	1,287,386
SAU 48	0.0330%	1,894,479	1,356,197	2,541,913
SAU 50	0.0256%	1,469,482	1,051,955	1,971,674
SAU 53	0.0832%	4,770,673	3,415,173	6,401,040
SAU 55	0.0000%	0	0	0
SAU 56	0.0000%	0	0	0
SAU 58	0.0095%	542,541	388,388	727,953
SAU 64 - Emp/Teach	0.0000%	0	0	0
SAU 67	0.0191%	1,095,790	784,442	1,470,274
SAU 70	0.0287%	1,646,098	1,178,389	2,208,649
SAU 71 Emp/Teacher	0.0000%	0	0	0
Seabrook SD	0.2546%	14,606,911	10,456,624	19,598,792
Seacoast Charter School	0.0351%	2,012,398	1,440,612	2,700,131
Shaker Regional SD - SAU 80	0.3511%	20,137,468	14,415,774	27,019,405

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Somersworth Housing Authority	0.0148%	\$ 851,590	\$ 609,626	\$ 1,142,619
Somersworth SD	0.3887%	22,296,297	15,961,212	29,916,010
Souhegan Coop SD	0.2866%	16,440,236	11,769,044	22,058,652
South Hampton SD	0.0326%	1,871,822	1,339,978	2,511,514
Southern NH Planning Comm	0.0149%	855,503	612,428	1,147,870
Stark SD	0.0052%	297,776	213,168	399,540
State of New Hampshire	18.5774%	1,065,624,998	762,847,118	1,429,800,082
Stewartstown SD	0.0181%	1,039,619	744,230	1,394,907
Stoddard SD	0.0151%	864,350	618,761	1,159,740
Strafford County	0.8807%	50,517,220	36,163,675	67,781,373
Strafford SD	0.0992%	5,692,244	4,074,897	7,637,556
Stratford SD	0.0180%	1,033,785	740,054	1,387,078
Stratham SD	0.1881%	10,789,878	7,724,131	14,477,296
Sullivan County	0.2843%	16,308,883	11,675,012	21,882,409
Sunapee SD	0.1855%	10,641,049	7,617,590	14,277,605
Swnh District Fire Mutual Aid	0.0249%	1,431,113	1,024,488	1,920,192
Tamworth SD	0.0763%	4,375,682	3,132,412	5,871,062
Thornton Public School Library	0.0006%	33,356	23,878	44,755
Thornton SD	0.0707%	4,057,568	2,904,685	5,444,234
Tilton-Northfield Fire Dist	0.0712%	4,082,048	2,922,209	5,477,079
Timberlane Reg SD	1.0644%	61,056,340	43,708,296	81,922,215
Town of Albany	0.0000%	0	0	0
Town of Alexandria	0.0120%	687,248	491,979	922,114
Town of Allenstown	0.0703%	4,034,288	2,888,019	5,412,997
Town of Alstead	0.0061%	350,906	251,202	470,827
Town of Alton	0.1204%	6,904,825	4,942,945	9,264,534
Town of Amherst	0.0957%	5,490,256	3,930,300	7,366,540
Town of Andover	0.0069%	392,939	281,293	527,226
Town of Antrim	0.0372%	2,131,794	1,526,084	2,860,330
Town of Ashland	0.0381%	2,185,261	1,564,359	2,932,069
Town of Atkinson	0.0599%	3,438,023	2,461,171	4,612,960
Town of Auburn	0.0565%	3,240,315	2,319,639	4,347,686
Town of Barnstead	0.0518%	2,973,161	2,128,392	3,989,232
Town of Barrington	0.0835%	4,787,048	3,426,896	6,423,012
Town of Bartlett	0.0145%	829,142	593,556	1,112,499
Town of Bedford	0.4415%	25,327,204	18,130,942	33,982,723
Town of Belmont	0.1260%	7,224,693	5,171,928	9,693,716
Town of Bennington	0.0125%	715,631	512,297	960,196
Town of Bethlehem	0.0313%	1,798,275	1,287,328	2,412,832
Town of Boscawen	0.0436%	2,502,543	1,791,491	3,357,782
Town of Bow	0.1267%	7,266,172	5,201,622	9,749,371
Town of Bradford	0.0144%	826,665	591,783	1,109,176
Town of Brentwood	0.0392%	2,248,772	1,609,825	3,017,286
Town of Bristol	0.0931%	5,340,209	3,822,886	7,165,215
Town of Brookline	0.0599%	3,438,310	2,461,377	4,613,345
Town of Campton	0.0545%	3,124,852	2,236,983	4,192,764
Town of Canaan	0.0406%	2,331,067	1,668,737	3,127,705
Town of Candia	0.0254%	1,459,069	1,044,501	1,957,703
Town of Canterbury	0.0148%	846,667	606,102	1,136,013
Town of Carroll	0.0244%	1,397,242	1,000,241	1,874,746

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Center Harbor	0.0209%	\$ 1,199,722	\$ 858,843	\$ 1,609,724
Town of Charlestown	0.0462%	2,648,132	1,895,713	3,553,125
Town of Chester	0.0645%	3,699,441	2,648,313	4,963,717
Town of Chesterfield	0.0372%	2,132,666	1,526,708	2,861,500
Town of Chichester	0.0205%	1,177,937	843,248	1,580,494
Town of Clarksville	0.0010%	59,232	42,403	79,475
Town of Colebrook	0.0347%	1,990,841	1,425,180	2,671,207
Town of Conway	0.1775%	10,178,882	7,286,738	13,657,493
Town of Cornish	0.0057%	328,774	235,359	441,132
Town of Croydon	0.0012%	68,663	49,154	92,129
Town of Danville	0.0224%	1,287,436	921,634	1,727,414
Town of Deerfield	0.0441%	2,530,450	1,811,469	3,395,225
Town of Deering	0.0067%	384,311	275,116	515,649
Town of Derry	0.8201%	47,043,187	33,676,725	63,120,096
Town of Dorchester	0.0022%	125,280	89,684	168,094
Town of Dublin	0.0192%	1,102,180	789,016	1,478,848
Town of Dunbarton	0.0256%	1,467,609	1,050,615	1,969,161
Town of Durham	0.2854%	16,368,254	11,717,514	21,962,070
Town of East Kingston	0.0256%	1,466,044	1,049,494	1,967,061
Town of Effingham	0.0067%	381,904	273,393	512,418
Town of Enfield	0.0558%	3,201,510	2,291,859	4,295,619
Town of Epping	0.1270%	7,285,133	5,215,196	9,774,812
Town of Epsom	0.0456%	2,615,796	1,872,595	3,509,739
Town of Exeter	0.3402%	19,517,011	13,971,609	26,186,909
Town of Farmington	0.0462%	2,648,359	1,895,876	3,553,430
Town of Fitzwilliam	0.0218%	1,249,305	894,338	1,676,252
Town of Francestown	0.0074%	422,511	302,462	566,903
Town of Franconia	0.0137%	787,920	564,047	1,057,189
Town of Freedom	0.0082%	468,944	335,702	629,204
Town of Fremont	0.0223%	1,277,430	914,472	1,713,989
Town of Gilford	0.2005%	11,498,573	8,231,464	15,428,187
Town of Gilmanton	0.0498%	2,857,371	2,045,501	3,833,872
Town of Goffstown	0.3400%	19,503,270	13,961,772	26,168,472
Town of Gorham	0.0655%	3,758,109	2,690,311	5,042,434
Town of Goshen	0.0040%	230,846	165,255	309,737
Town of Grafton	0.0100%	573,856	410,805	769,970
Town of Grantham	0.0365%	2,092,524	1,497,972	2,807,640
Town of Greenfield	0.0201%	1,154,002	826,114	1,548,380
Town of Greenland	0.0614%	3,521,764	2,521,119	4,725,320
Town of Greenville	0.0268%	1,538,561	1,101,407	2,064,361
Town of Groton	0.0023%	134,394	96,208	180,323
Town of Hampstead	0.0897%	5,143,303	3,681,928	6,901,017
Town of Hampton	0.4968%	28,496,042	20,399,413	38,234,504
Town of Hampton Falls	0.0359%	2,057,355	1,472,795	2,760,452
Town of Hancock	0.0072%	410,752	294,044	551,125
Town of Hanover	0.3470%	19,903,828	14,248,519	26,705,920
Town of Harrisville	0.0032%	181,897	130,214	244,060
Town of Haverhill	0.0348%	1,998,420	1,430,605	2,681,376
Town of Hebron	0.0053%	301,233	215,643	404,179
Town of Henniker	0.0680%	3,902,558	2,793,718	5,236,249

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Hillsborough	0.0675%	\$ 3,874,483	\$ 2,773,619	\$ 5,198,579
Town of Hinsdale	0.0440%	2,521,534	1,805,086	3,383,263
Town of Holderness	0.0326%	1,868,434	1,337,553	2,506,968
Town of Hollis	0.1536%	8,809,408	6,306,376	11,820,005
Town of Hooksett	0.3285%	18,845,247	13,490,715	25,285,571
Town of Hopkinton	0.0916%	5,255,467	3,762,222	7,051,512
Town of Hudson	0.6052%	34,713,233	24,850,102	46,576,407
Town of Jackson	0.0186%	1,069,032	765,286	1,434,372
Town of Jaffrey	0.0968%	5,552,243	3,974,674	7,449,710
Town of Jefferson	0.0023%	133,008	95,216	178,463
Town of Kensington	0.0245%	1,404,820	1,005,666	1,884,915
Town of Kingston	0.0642%	3,684,125	2,637,348	4,943,167
Town of Lancaster	0.0598%	3,428,958	2,454,683	4,600,798
Town of Lee	0.0658%	3,773,087	2,701,034	5,062,532
Town of Lempster	0.0056%	319,145	228,465	428,212
Town of Lincoln	0.0723%	4,149,770	2,970,689	5,567,945
Town of Lisbon	0.0125%	719,861	515,326	965,872
Town of Litchfield	0.0871%	4,996,228	3,576,641	6,703,679
Town of Littleton	0.1359%	7,794,991	5,580,187	10,458,913
Town of Londonderry	0.6615%	37,942,452	27,161,797	50,909,204
Town of Loudon	0.0599%	3,437,260	2,460,625	4,611,936
Town of Lyme	0.0208%	1,191,261	852,786	1,598,373
Town of Lyndeborough	0.0023%	131,977	94,478	177,080
Town of Madison	0.0309%	1,772,141	1,268,620	2,377,767
Town of Marlborough	0.0179%	1,027,821	735,784	1,379,076
Town of Marlow	0.0038%	220,196	157,632	295,448
Town of Mason	0.0079%	451,954	323,539	606,408
Town of Meredith	0.1449%	8,313,548	5,951,405	11,154,685
Town of Merrimack	0.5643%	32,369,276	23,172,138	43,431,408
Town of Middleton	0.0157%	899,023	643,582	1,206,263
Town of Milford	0.2393%	13,725,611	9,825,729	18,416,310
Town of Milton	0.0556%	3,187,393	2,281,754	4,276,678
Town of Monroe	0.0047%	267,342	191,382	358,706
Town of Mont Vernon	0.0227%	1,302,920	932,719	1,748,190
Town of Moultonborough	0.1035%	5,937,970	4,250,804	7,967,259
Town of Nelson	0.0043%	245,161	175,503	328,944
Town of New Boston	0.0317%	1,819,733	1,302,689	2,441,622
Town of New Castle	0.0293%	1,682,337	1,204,332	2,257,272
Town of New Durham	0.0335%	1,923,823	1,377,204	2,581,285
Town of New Hampton	0.0283%	1,625,889	1,163,922	2,181,533
Town of New Ipswich	0.0252%	1,446,954	1,035,828	1,941,447
Town of New London	0.0850%	4,877,952	3,491,971	6,544,982
Town of Newbury	0.0191%	1,093,195	782,583	1,466,792
Town of Newfields	0.0139%	799,422	572,281	1,072,622
Town of Newington	0.0957%	5,486,710	3,927,761	7,361,781
Town of Newmarket	0.1201%	6,889,687	4,932,108	9,244,223
Town of Newport	0.1091%	6,257,144	4,479,291	8,395,510
Town of Newton	0.0365%	2,094,803	1,499,603	2,810,697
Town of North Hampton	0.1338%	7,672,773	5,492,695	10,294,927
Town of Northfield	0.0366%	2,097,428	1,501,482	2,814,220

Sensitivity Analysis by Employer – Pension

As of June 30, 2022

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Town of Northumberland	0.0242%	\$ 1,385,948	\$ 992,156	\$ 1,859,593
Town of Northwood	0.0479%	2,747,704	1,966,994	3,686,726
Town of Nottingham	0.0307%	1,763,730	1,262,599	2,366,481
Town of Orford	0.0094%	537,151	384,530	720,722
Town of Ossipee	0.0703%	4,031,880	2,886,295	5,409,767
Town of Pelham	0.2966%	17,011,665	12,178,111	22,825,365
Town of Pembroke	0.0777%	4,457,353	3,190,878	5,980,644
Town of Peterborough	0.1390%	7,973,471	5,707,955	10,698,387
Town of Piermont	0.0040%	229,102	164,007	307,397
Town of Pittsburg	0.0073%	417,142	298,619	559,699
Town of Pittsfield	0.0496%	2,844,344	2,036,176	3,816,392
Town of Plainfield	0.0261%	1,498,607	1,072,805	2,010,752
Town of Plaistow	0.1199%	6,877,740	4,923,556	9,228,193
Town of Plymouth	0.1364%	7,824,335	5,601,193	10,498,285
Town of Raymond	0.1212%	6,954,309	4,978,369	9,330,929
Town of Rindge	0.0515%	2,954,615	2,115,115	3,964,349
Town of Rollinsford	0.0191%	1,095,245	784,051	1,469,543
Town of Rumney	0.0101%	577,125	413,145	774,356
Town of Rye	0.1445%	8,289,762	5,934,378	11,122,771
Town of Salem	0.9107%	52,239,174	37,396,367	70,091,801
Town of Salisbury	0.0018%	100,474	71,926	134,811
Town of Sanbornton	0.0425%	2,435,752	1,743,677	3,268,165
Town of Sandown	0.0484%	2,776,255	1,987,433	3,725,034
Town of Sandwich	0.0116%	665,820	476,639	893,362
Town of Seabrook	0.3641%	20,887,722	14,952,858	28,026,057
Town of Shelburne	0.0023%	134,711	96,436	180,749
Town of South Hampton	0.0069%	394,217	282,208	528,940
Town of Springfield	0.0114%	652,188	466,881	875,072
Town of Stark	0.0004%	24,757	17,722	33,217
Town of Stewartstown	0.0010%	54,893	39,296	73,653
Town of Strafford	0.0297%	1,701,704	1,218,196	2,283,258
Town of Stratford	0.0019%	106,121	75,968	142,387
Town of Stratham	0.0924%	5,298,552	3,793,065	7,109,321
Town of Sugar Hill	0.0137%	787,583	563,806	1,056,738
Town of Sunapee	0.0649%	3,720,443	2,663,347	4,991,897
Town of Sutton	0.0112%	639,854	458,051	858,523
Town of Swanzey	0.0446%	2,557,148	1,830,581	3,431,049
Town of Tamworth	0.0192%	1,103,240	789,775	1,480,271
Town of Thornton	0.0293%	1,681,980	1,204,076	2,256,793
Town of Tilton	0.0698%	4,001,001	2,864,190	5,368,335
Town of Troy	0.0151%	863,409	618,087	1,158,477
Town of Troy Water And Sewer	0.0035%	198,184	141,874	265,913
Town of Tuftonboro	0.0352%	2,020,928	1,446,718	2,711,576
Town of Unity	0.0032%	182,947	130,966	245,469
Town of Wakefield	0.0930%	5,336,980	3,820,575	7,160,881
Town of Walpole	0.0404%	2,315,316	1,657,461	3,106,570
Town of Warner	0.0278%	1,593,256	1,140,561	2,137,748
Town of Warren	0.0026%	150,096	107,449	201,391
Town of Washington	0.0100%	575,005	411,628	771,511
Town of Waterville Valley	0.0493%	2,825,303	2,022,545	3,790,844

Sensitivity Analysis by Employer – Pension

As of June 30, 2022				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Weare	0.0922%	\$ 5,288,249	\$ 3,785,689	\$ 7,095,496
Town of Webster	0.0095%	542,125	388,090	727,395
Town of Westmoreland	0.0042%	243,755	174,496	327,057
Town of Whitefield	0.0347%	1,992,387	1,426,286	2,673,281
Town of Wilmot	0.0118%	677,351	484,894	908,834
Town of Wilton	0.0370%	2,121,372	1,518,623	2,846,347
Town of Winchester	0.0341%	1,953,573	1,398,501	2,621,202
Town of Windham	0.2981%	17,100,459	12,241,676	22,944,504
Town of Wolfeboro	0.1975%	11,330,744	8,111,320	15,203,002
Town of Woodstock	0.0298%	1,711,671	1,225,331	2,296,631
Unity SD	0.0259%	1,483,242	1,061,806	1,990,137
Village District of Eastman	0.0069%	394,931	282,719	529,898
Village District of Eidelweiss	0.0034%	194,489	139,228	260,955
Virtual Lrng Acad Charter Schl	0.1329%	7,625,686	5,458,987	10,231,748
Wakefield SD	0.1162%	6,663,517	4,770,200	8,940,760
Warner Village Water District	0.0026%	147,035	105,258	197,284
Warren SD	0.0242%	1,385,918	992,135	1,859,553
Washington SD	0.0122%	701,147	501,929	940,762
Waterville Estates Village Dis	0.0134%	770,969	551,912	1,034,446
Waterville Valley SD	0.0193%	1,108,214	793,335	1,486,943
Weare SD	0.1851%	10,620,096	7,602,590	14,249,492
Weeks Public Library	0.0022%	125,092	89,549	167,842
Wentworth SD	0.0217%	1,242,806	889,686	1,667,533
Westmoreland SD	0.0352%	2,017,421	1,444,208	2,706,870
White Mountains Reg SD	0.3204%	18,377,334	13,155,750	24,657,749
Wilton-Lyndeborough Coop SD	0.1699%	9,747,712	6,978,078	13,078,972
Winchester SD	0.0972%	5,577,901	3,993,042	7,484,137
Windham SD	0.7563%	43,383,739	31,057,042	58,210,040
Winnacunnet Coop SD	0.4171%	23,926,584	17,128,283	32,103,444
Winnisquam Reg SD	0.3660%	20,996,052	15,030,408	28,171,408
Woodsville Fire District	0.0119%	684,296	489,866	918,152
Woodsville Water & Light Dept	0.0094%	538,241	385,310	722,184
Total for All Entities	100.0000%	\$ 5,736,131,484	\$ 4,106,314,531	\$ 7,696,442,274

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

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2023	2024	2025	2026	Thereafter
Allenstown SD	\$ 192,767	\$ 187,303	\$ (90,313)	\$ 284,490	\$ -
Allenstown Sewer Commission	-	-	-	-	-
Alton SD	308,866	277,267	(139,612)	385,584	-
Amherst SD	1,468,759	1,253,420	(224,499)	1,547,557	-
Andover SD	122,087	91,323	(107,655)	149,114	-
Androscoggin Valley Reg Refuse	69,814	64,037	9,949	70,908	-
Ashland Electric Dept - Emp	(76,265)	(68,080)	(25,273)	-	-
Ashland SD	178,732	153,519	(39,569)	196,216	-
Auburn SD	379,469	332,424	(41,738)	444,752	-
Baker Free Library - Emp	-	-	-	-	-
Barnstead SD	404,007	321,060	(197,657)	368,262	-
Barrington SD	759,329	674,473	(201,061)	876,150	-
Bartlett SD	128,228	133,168	(118,661)	226,900	-
Bath SD	79,727	69,255	(5,582)	72,432	-
Bcep Solid Waste District	11,287	16,526	662	42,909	-
Bedford SD	2,362,565	1,939,205	(1,316,946)	2,929,204	-
Belknap County	793,781	745,782	(9,096)	1,164,982	-
Belknap County Conserv. Dist	706	346	(2,668)	2,730	-
Berlin Housing Authority	20,806	21,973	(889)	26,438	-
Berlin Water Works	17,034	10,161	(28,885)	32,444	-
Bethlehem SD	214,452	224,936	33,420	227,288	-
Bow SD - SAU 67	1,107,796	974,458	(528,758)	1,446,395	-
Brentwood SD	276,198	221,801	(63,065)	263,189	-
Brookline Public Library	(1,345)	40	(5,160)	5,480	-
Brookline SD	211,493	171,595	(225,525)	337,439	-
Campton SD	137,177	113,836	(159,989)	266,189	-
Campton/Thornton Fire Dept	(144,502)	(71,038)	-	-	-
Candia SD	43,480	51,224	(130,326)	180,710	-
Carroll County	1,133,708	1,025,931	(115,012)	1,169,499	-
Center Conway Fire Precinct	1,802	902	(4,960)	7,254	-
Central Hooksett Wtr Precinct	2,841	2,217	(6,839)	20,874	-
Cheshire County	755,200	693,059	(424,615)	1,311,888	-
Chester SD - (SAU 82)	487,689	410,999	(29,791)	457,646	-
Chesterfield SD	153,406	132,812	(107,849)	210,107	-
Chichester SD	144,465	146,259	(77,987)	214,020	-
City of Berlin	329,658	319,776	(272,816)	683,675	-
City of Claremont	203,315	343,645	(258,478)	663,651	-
City of Concord	2,510,974	2,251,380	(1,134,331)	3,516,192	-
City of Dover	3,486,491	3,070,489	(1,906,463)	4,447,626	-
City of Franklin	361,037	284,448	(176,446)	576,382	-
City of Keene	1,363,972	1,195,461	(618,733)	2,177,319	-
City of Laconia	971,344	864,540	(377,907)	1,263,249	-
City of Lebanon	1,146,096	1,049,616	(431,123)	1,433,674	-
City of Manchester	3,327,414	2,630,011	(3,451,896)	6,103,607	-
City of Nashua	5,037,956	4,653,259	(2,023,386)	6,401,310	-
City of Portsmouth	2,535,361	2,207,818	(776,722)	3,163,988	-
City of Rochester	1,326,800	1,292,388	(604,292)	1,709,791	-
City of Somersworth	700,012	623,313	(137,636)	787,239	-
Claremont SD	1,058,191	1,079,877	(422,689)	1,193,396	-
Cocheco Academy of The Arts	(28,985)	(25,688)	(24,208)	7,035	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Colebrook SD	\$ 53,238	\$ 53,786	\$ (42,625)	\$ 400,740	\$ -
Community College System of NH	981,883	897,805	(1,750,250)	2,507,429	-
Concord SD	3,760,548	3,453,458	(1,016,256)	4,322,366	-
Contoocook Valley SD	2,443,270	2,159,048	(343,473)	2,500,307	-
Conway SD	1,036,032	1,051,093	(381,121)	1,351,282	-
Conway Village Fire District	29,241	20,136	(49,027)	64,521	-
Cook Memorial Library	2,604	2,449	(432)	3,633	-
Coos County Institute	302,593	220,347	(278,300)	518,858	-
Coos County Nursing Home	375,240	350,483	50,037	343,252	-
Cornish SD	186,864	144,390	11,867	109,570	-
County of Merrimack	938,709	644,493	(1,416,760)	2,465,801	-
Croydon Village School	10,484	28,162	(7,429)	8,034	-
Deerfield Community School	183,895	213,739	(193,020)	315,502	-
Derry Coop SD	1,509,234	1,597,657	(1,096,891)	2,549,017	-
Derry Housing Authority	(8,112)	(6,169)	(1,536)	3,097	-
Dover Housing Authority	77,811	82,188	(19,090)	120,596	-
Dresden SD	598,701	625,304	(135,550)	831,171	-
Dunbarton SD - SAU 67	151,716	118,741	(46,568)	133,398	-
East Kingston SD	(3,640)	(23,162)	(120,746)	101,908	-
Epping SD	408,345	336,100	(449,762)	590,016	-
Epsom SD	184,862	164,086	(135,358)	268,424	-
Errol SD	(6,500)	(7,615)	(20,913)	1,926	-
Exeter Reg Coop SD	1,927,920	1,600,327	(1,138,147)	2,567,119	-
Exeter SD	756,265	611,320	(392,507)	886,983	-
Fall Mountain Reg SD	842,106	843,783	(586,011)	1,379,975	-
Farmington SD - (SAU 61)	231,768	179,643	(509,986)	321,319	-
Franklin SD	767,103	678,354	(79,113)	874,956	-
Freedom SD	16,271	12,957	(57,279)	56,030	-
Fremont SD - SAU 83	154,723	128,062	(142,724)	281,428	-
Gilford SD	589,623	496,168	(547,116)	1,043,856	-
Gilmanton SD	302,621	116,042	(95,371)	267,252	-
Goffstown SD	1,741,614	1,482,995	(526,654)	2,195,242	-
Goffstown Village Precinct	6,257	5,356	(3,819)	10,421	-
Governor Wentworth Reg SD	1,982,299	1,785,819	(573,589)	2,410,318	-
Grafton County	607,420	503,755	(708,955)	1,271,587	-
Grantham SD	226,692	204,382	(73,421)	293,183	-
Great Bay Elearning School	40,258	46,952	1,703	101,053	-
Greenland SD	262,651	211,802	(112,359)	259,363	-
Grs Coop SD	217,284	212,101	(137,472)	248,250	-
Hampstead SD	737,394	701,618	(146,017)	932,238	-
Hampton Falls SD	163,312	137,346	(173,021)	229,204	-
Hampton SD - SAU 90	728,804	642,136	(461,158)	1,138,980	-
Hanover SD	364,695	282,532	(246,915)	511,397	-
Harrisville SD	85,181	77,935	14,436	93,802	-
Haverhill Coop SD	444,321	424,782	(126,384)	648,034	-
Henniker SD	196,944	186,047	(119,272)	331,494	-
Hill SD	40,755	29,036	(26,129)	30,306	-
Hillsboro-Deering SD	656,757	578,298	(510,701)	899,514	-
Hillsborough County	1,943,486	1,866,132	(561,489)	3,125,184	-
Hinsdale SD	540,755	420,861	(170,432)	522,551	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Holderness SD	\$ 133,871	\$ 134,968	\$ (67,042)	\$ 159,537	\$ -
Hollis SD	604,250	494,555	(196,688)	674,565	-
Hollis-Brookline Coop	737,168	585,957	(434,761)	959,194	-
Hooksett Public Library	23,114	23,046	(6,979)	29,260	-
Hooksett SD	491,141	451,595	(444,654)	833,009	-
Hooksett Sewer Commission	33,275	29,085	(8,018)	35,773	-
Hooksett Village Wtr Precinct	26,608	29,324	(1,589)	33,215	-
Hopkinton SD	704,442	605,055	(329,334)	1,007,743	-
Hudson SD	1,710,490	1,654,264	(781,988)	2,490,266	-
Inter-Lakes SD	1,095,724	946,384	(394,316)	1,268,594	-
Jackson SD	72,829	60,154	6,340	78,998	-
Jaffrey-Rindge Coop SD	748,142	765,814	(504,850)	1,175,525	-
John Stark SD	138,780	149,578	(332,870)	430,296	-
Kearsarge Reg SD - SAU 65	1,753,940	1,641,351	(441,683)	1,930,885	-
Keene SD	1,209,731	1,276,140	(1,280,499)	2,410,781	-
Kensington SD	241,014	204,143	18,689	165,433	-
Laconia Housing & Redevelopmnt	174,054	156,734	22,429	139,730	-
Laconia SD	2,007,891	1,734,841	(325,018)	2,011,197	-
Laconia Water Works	58,439	44,917	(20,253)	84,446	-
Lafayette Reg SD	106,469	94,948	(44,518)	122,581	-
Lakes Region Mutual Fire Aid	38,756	52,166	(4,859)	63,011	-
Lakes Region Planning Comm.	29,883	29,572	8,598	34,424	-
Land & Comm Heritage Inv Prog	20,153	18,381	6,401	20,164	-
Landaff SD	24,767	24,165	10,144	22,916	-
Langdon - Police	-	-	-	-	-
Lebanon SD	1,671,091	1,464,806	(698,871)	1,992,064	-
Lempster SD	36,916	65,666	(32,601)	87,444	-
Lincoln-Woodstock Coop SD	168,281	144,285	(129,871)	333,193	-
Lisbon Reg SD	232,112	222,696	(98,823)	318,437	-
Litchfield SD	831,077	691,767	(387,830)	1,083,188	-
Littleton Public Library	5,637	7,580	(3,433)	11,292	-
Littleton SD	391,122	303,594	(397,461)	696,499	-
Littleton Water & Light	86,906	76,686	(21,639)	85,233	-
Londonderry SD	2,547,786	2,397,044	(1,517,432)	3,401,078	-
Lower Bartlett Water Precinct	47,085	46,205	34,653	40,094	-
Lyme SD	206,131	152,325	(121,970)	182,036	-
Madison SD	93,537	94,524	(19,914)	173,755	-
Manchester SD	5,056,917	5,212,481	(3,339,537)	8,614,359	-
Marlborough SD	126,096	108,854	(37,477)	127,113	-
Marlow SD	35,197	34,588	(18,728)	28,009	-
Mascenic Reg SD	832,979	752,576	(71,512)	878,679	-
Mascoma Valley Regional SD	797,578	753,289	(327,655)	1,156,851	-
Mason SD (SAU 89)	72,619	39,952	(26,564)	51,732	-
Maxfield Public Library	(14,886)	-	-	-	-
Meriden Village Water District	2,722	2,392	(1,168)	4,241	-
Merrimack SD	2,063,931	1,769,029	(1,261,794)	2,839,587	-
Merrimack Valley SD	1,192,336	1,200,873	(684,501)	1,801,688	-
Merrimack Village District	88,449	73,343	(15,316)	66,629	-
Middleton SD	72,852	62,056	(31,475)	68,727	-
Milan SD	58,261	45,772	(33,010)	48,432	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Milford Area Communication Ctr	\$ 13,980	\$ 11,845	\$ (10,666)	\$ 23,840	\$ -
Milford SD	1,067,468	923,809	(1,063,350)	1,699,742	-
Milton SD	164,084	103,614	(246,551)	368,310	-
Monadnock Reg SD- SAU 93	775,947	756,857	(749,716)	1,113,325	-
Monroe SD	143,732	136,309	21,169	190,060	-
Mont Vernon SD	217,819	159,381	(59,269)	155,307	-
Moultonborough SD - SAU 45	534,167	420,905	(224,362)	725,671	-
Mountain Lakes District	5,939	5,828	4,449	5,570	-
Nashua Airport Authority	28,331	26,020	2,264	29,068	-
Nashua Housing Redevelop Auth	105,816	104,984	(1,977)	124,029	-
NE Interstate Water Pol Cntrl	(18,602)	-	-	-	-
Nelson SD	61,309	46,218	(1,743)	51,680	-
New Boston SD	252,535	226,164	(128,882)	397,267	-
New Castle SD	(43,487)	(48,414)	(82,764)	(25,137)	-
New London-Springfield Wtr Sys	10,751	9,696	(3,307)	14,569	-
Newfields SD	67,678	70,152	(40,084)	120,776	-
Newfound Area SD	840,713	779,619	(306,235)	1,168,829	-
Newington SD	24,943	31,425	(28,261)	54,275	-
Newmarket Housing Authority	40,001	38,708	19,992	19,958	-
Newmarket SD	1,247,754	1,169,399	(95,402)	1,079,095	-
Newport SD	657,303	617,900	(352,281)	700,779	-
Next Charter School	67,850	62,415	(14,762)	48,829	-
NH Comm Development Fin Auth	3,426	2,942	(2,830)	6,522	-
NH Municipal Bond Bank	17,980	17,001	(1,193)	22,137	-
NH Retirement System	-	-	-	-	-
North Conway Wtr Precinct	49,854	45,636	(15,369)	79,536	-
North Country Charter Academy	10,816	5,228	(17,908)	28,900	-
North Country Edu Srvc Ag Inc	15,791	29,773	(29,939)	56,872	-
North Hampton SD	249,917	247,837	(170,817)	449,713	-
Northumberland SD	214,694	219,050	(74,793)	267,538	-
Northwood SD	276,972	231,332	(51,885)	271,815	-
Nottingham SD	211,624	195,443	(149,061)	346,997	-
Oyster River Coop SD	1,423,773	1,309,247	(919,762)	1,790,613	-
Pease Development Authority	214,720	216,041	(140,140)	236,464	-
Pelham SD	1,045,745	957,890	(418,175)	1,261,962	-
Pembroke SD	696,395	744,697	(374,971)	1,142,952	-
Pemi Baker Coop	291,261	260,841	(327,681)	567,651	-
Penacook Boscawen Water Prcnct	(3,749)	-	-	-	-
Piermont SD	24,468	18,137	(31,634)	29,078	-
Pittsburg SD	114,450	111,463	(34,080)	113,693	-
Pittsfield SD	416,608	361,809	(120,675)	435,195	-
Plainfield SD	204,570	172,489	(90,459)	166,480	-
Plaistow Public Library	10,919	4,227	(6,867)	10,640	-
Plymouth SD	252,826	280,216	(150,177)	358,864	-
Plymouth Village Water & Sewer	2,053	(5,349)	(25,179)	59,910	-
Portsmouth Housing Authority	201,023	177,213	46,014	226,175	-
Portsmouth SD	2,169,952	1,894,866	(1,063,486)	2,668,452	-
Portsmouth-Josie F. Prescott	-	-	-	-	-
Profile SD	153,068	146,057	(77,620)	248,533	-
Prospect Mountain High School	459,150	416,538	(74,301)	571,201	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Raymond SD	\$ 562,031	\$ 493,466	\$ (398,730)	\$ 800,553	\$ -
Richmond-Pol	(3,279)	-	-	-	-
Rivendell Interstate SD	214,245	94,917	(12,248)	186,926	-
Rochester SD	1,797,498	1,639,701	(1,411,287)	3,163,228	-
Rockingham County	1,366,317	1,286,590	(525,975)	2,613,543	-
Rockingham Planning Comm	28,117	30,403	183	33,522	-
Rollinsford SD	109,885	90,104	(79,560)	115,485	-
Rumney SD	57,423	21,839	(89,834)	93,567	-
Rye SD	112,637	100,423	(381,052)	200,125	-
Rye Water District	8,850	10,886	(5,809)	16,707	-
Salem Housing Authority	12,319	13,576	(4,675)	28,715	-
Salem SD	2,507,286	2,291,242	(1,158,852)	3,086,200	-
Sanborn Regional SD	655,572	588,672	(930,975)	1,313,845	-
Sanbornton Public Library	4,688	3,859	(2,512)	4,556	-
Sandown Public Library	13,483	11,047	(2,760)	9,547	-
SAU 02	42,507	24,227	(11,556)	53,950	-
SAU 03	753,956	762,977	(127,808)	944,858	-
SAU 06	56,254	81,253	(10,235)	69,657	-
SAU 07	72,891	56,118	25,457	69,293	-
SAU 09	85,211	70,078	513	91,089	-
SAU 13	21,627	32,726	(24,859)	48,438	-
SAU 15	34,974	21,954	(18,754)	47,053	-
SAU 16	169,287	117,279	(60,896)	159,860	-
SAU 18 - Emp/Teach	(136,064)	-	-	-	-
SAU 19	87,484	89,509	(15,533)	108,326	-
SAU 20	29,669	25,214	(8,699)	34,385	-
SAU 21	167,153	151,900	(16,894)	103,486	-
SAU 23	98,428	108,229	(34,123)	107,928	-
SAU 24	(19,068)	(52,240)	(187,194)	14,003	-
SAU 29	113,632	92,331	(52,238)	162,532	-
SAU 34	57,345	38,555	(3,541)	66,817	-
SAU 35	62,303	45,377	(65,103)	56,372	-
SAU 39	137,672	145,729	(4,712)	159,622	-
SAU 41	182,435	145,020	15,424	133,727	-
SAU 42	5,862,761	5,574,477	(2,714,279)	8,401,832	-
SAU 44	(70,478)	(51,455)	(122,308)	15,160	-
SAU 46	47,866	32,181	(39,935)	55,055	-
SAU 48	122,212	86,031	(34,287)	106,619	-
SAU 50	46,703	79,018	(3,690)	90,752	-
SAU 53	184,562	158,555	(192,512)	273,786	-
SAU 55	(307,177)	(321,572)	(264,152)	(204,188)	-
SAU 56	(239,048)	(224,664)	(227,410)	(199,776)	-
SAU 58	31,954	30,252	(2,390)	33,723	-
SAU 64 - Emp/Teach	-	-	-	-	-
SAU 67	94,528	94,401	26,754	65,189	-
SAU 70	135,629	120,600	23,535	107,027	-
SAU 71 Emp/Teacher	-	-	-	-	-
Seabrook SD	898,082	838,891	(58,180)	899,588	-
Seacoast Charter School	204,320	191,393	38,171	177,010	-
Shaker Regional SD - SAU 80	654,010	599,321	(458,516)	996,840	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Somersworth Housing Authority	\$ 57,643	\$ 54,171	\$ 6,356	\$ 54,300	\$ -
Somersworth SD	949,811	970,405	(189,328)	1,335,463	-
Souhegan Coop SD	603,342	588,948	(278,046)	978,481	-
South Hampton SD	152,019	137,567	34,311	147,736	-
Southern NH Planning Comm	51,343	41,751	(18,583)	51,273	-
Stark SD	(7,806)	(9,240)	(16,707)	16,336	-
State of New Hampshire	41,086,508	33,873,206	(19,507,057)	56,727,374	-
Stewartstown SD	60,624	53,827	(10,270)	71,290	-
Stoddard SD	66,839	60,421	2,230	63,086	-
Strafford County	2,617,919	2,313,554	(258,447)	3,548,917	-
Strafford SD	163,994	172,932	(114,576)	343,751	-
Stratford SD	24,606	20,045	(22,594)	64,972	-
Stratham SD	618,312	575,110	(50,095)	629,773	-
Sullivan County	293,841	256,691	(457,994)	674,554	-
Sunapee SD	372,894	305,890	(268,114)	454,123	-
Swnh District Fire Mutual Aid	(13,180)	33,417	(38,235)	70,023	-
Tamworth SD	67,892	97,261	(88,492)	244,738	-
Thornton Public School Library	5	(198)	(1,890)	814	-
Thornton SD	178,990	171,614	(89,726)	189,633	-
Tilton-Northfield Fire Dist	248,915	223,683	25,373	249,509	-
Timberlane Reg SD	1,529,559	1,691,792	(1,684,942)	2,815,092	-
Town of Albany	(11,276)	(10,976)	(4,960)	-	-
Town of Alexandria	31,515	24,025	(16,581)	49,747	-
Town of Allenstown	227,795	220,661	5,420	266,874	-
Town of Alstead	11,555	7,905	(4,086)	19,286	-
Town of Alton	457,671	379,664	22,516	454,305	-
Town of Amherst	238,963	187,633	(93,647)	288,701	-
Town of Andover	43,848	39,770	(359)	23,478	-
Town of Antrim	80,884	72,977	(45,931)	75,773	-
Town of Ashland	184,062	161,160	(11,871)	105,032	-
Town of Atkinson	339,418	262,180	32,802	243,632	-
Town of Auburn	99,207	51,112	(62,666)	146,942	-
Town of Barnstead	159,370	144,113	(17,174)	159,505	-
Town of Barrington	218,099	169,669	(45,154)	265,560	-
Town of Bartlett	38,771	15,898	(36,575)	35,843	-
Town of Bedford	991,670	877,329	(263,412)	1,388,885	-
Town of Belmont	141,633	144,724	(192,727)	282,559	-
Town of Bennington	(1,773)	1,440	(31,141)	27,612	-
Town of Bethlehem	78,754	60,996	(29,596)	99,156	-
Town of Boscawen	114,124	106,739	(37,638)	148,846	-
Town of Bow	240,312	193,892	(186,625)	343,990	-
Town of Bradford	65,279	58,794	7,437	56,362	-
Town of Brentwood	83,577	83,842	(28,783)	128,456	-
Town of Bristol	238,604	258,721	(70,759)	300,456	-
Town of Brookline	155,248	133,156	(57,632)	178,554	-
Town of Campton	320,310	228,482	(31,897)	200,583	-
Town of Canaan	74,827	67,887	(64,808)	133,692	-
Town of Candia	67,825	87,871	19,070	96,739	-
Town of Canterbury	31,235	21,398	(8,048)	64,729	-
Town of Carroll	20,531	33,527	(48,774)	65,220	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Town of Center Harbor	\$ 138,174	\$ 135,045	\$ 48,016	\$ 85,123	\$ -
Town of Charlestown	129,878	117,395	(35,781)	142,169	-
Town of Chester	284,612	255,324	74,049	231,582	-
Town of Chesterfield	93,131	93,326	(18,858)	144,465	-
Town of Chichester	(7,476)	12,214	(47,976)	45,970	-
Town of Clarksville	2,506	2,327	(854)	3,415	-
Town of Colebrook	68,641	40,281	(55,983)	105,706	-
Town of Conway	289,407	310,821	(229,821)	444,905	-
Town of Cornish	21,307	14,822	(1,669)	17,949	-
Town of Croydon	7,956	912	(2,444)	5,623	-
Town of Danville	88,774	82,927	(18,714)	83,717	-
Town of Deerfield	108,648	97,021	(53,091)	147,678	-
Town of Deering	184	2,333	7,662	22,289	-
Town of Derry	1,574,120	1,283,402	(913,942)	2,330,174	-
Town of Dorchester	17,263	21,643	5,686	7,524	-
Town of Dublin	22,448	32,475	(902)	65,433	-
Town of Dunbarton	94,799	62,685	(13,989)	86,622	-
Town of Durham	491,761	376,072	(354,913)	815,792	-
Town of East Kingston	87,488	74,593	(5,816)	84,789	-
Town of Effingham	(4,699)	(3,037)	(1,966)	48,179	-
Town of Enfield	48,766	86,338	(78,287)	149,947	-
Town of Epping	377,699	326,385	(92,712)	392,453	-
Town of Epsom	101,451	129,360	(24,998)	160,327	-
Town of Exeter	462,762	382,777	(564,711)	895,979	-
Town of Farmington	81,135	63,328	(70,560)	137,179	-
Town of Fitzwilliam	98,296	83,352	9,350	85,361	-
Town of Franconia	32,187	35,120	13,740	40,526	-
Town of Freedom	58,055	56,799	8,956	56,190	-
Town of Freedom	7,736	3,742	(17,317)	11,204	-
Town of Fremont	99,009	73,233	11,193	94,536	-
Town of Gilford	436,651	413,328	(102,077)	596,166	-
Town of Gilmanton	158,971	177,750	27,280	202,145	-
Town of Goffstown	1,025,678	941,260	50,837	1,204,311	-
Town of Gorham	128,448	150,939	(18,142)	228,181	-
Town of Goshen	13,589	7,923	(2,154)	13,033	-
Town of Grafton	43,275	33,559	(19,184)	21,424	-
Town of Grantham	150,051	127,519	15,442	126,317	-
Town of Greenfield	41,314	38,698	(19,045)	78,670	-
Town of Greenland	279,892	241,967	4,208	213,243	-
Town of Greenville	78,033	68,648	(11,641)	86,588	-
Town of Groton	(19,446)	2,590	(2,240)	7,575	-
Town of Hampstead	302,844	239,884	(59,930)	242,497	-
Town of Hampton	856,454	707,817	(577,782)	1,364,002	-
Town of Hampton Falls	184,718	164,235	51,414	116,678	-
Town of Hancock	(24,509)	(12,344)	(51,337)	1,339	-
Town of Hanover	568,311	642,945	(284,487)	978,945	-
Town of Harrisville	3,406	2,248	(6,165)	1,198	-
Town of Haverhill	58,925	36,630	(35,587)	127,226	-
Town of Hebron	11,817	9,728	(6,986)	15,167	-
Town of Henniker	154,879	129,885	(69,375)	145,852	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2023	2024	2025	2026	Thereafter
Town of Hillsborough	\$ 108,988	\$ 81,172	\$ (105,348)	\$ 203,680	\$ -
Town of Hinsdale	22,818	35,364	(26,796)	122,954	-
Town of Holderness	100,779	95,670	(10,003)	110,368	-
Town of Hollis	391,277	392,995	(48,467)	474,902	-
Town of Hooksett	858,356	770,537	(117,315)	977,710	-
Town of Hopkinton	215,187	178,337	(82,410)	278,572	-
Town of Hudson	1,755,833	1,572,999	(130,187)	1,836,400	-
Town of Jackson	84,626	76,151	3,640	68,914	-
Town of Jaffrey	162,040	133,382	(132,121)	345,536	-
Town of Jefferson	479	359	(9,192)	3,730	-
Town of Kensington	142,138	128,918	47,960	108,654	-
Town of Kingston	145,499	122,514	(44,674)	203,615	-
Town of Lancaster	173,195	184,655	7,493	225,698	-
Town of Lee	280,933	223,201	13,417	276,812	-
Town of Lempster	8,421	15,114	(2,003)	25,672	-
Town of Lincoln	293,721	292,732	64,029	303,086	-
Town of Lisbon	35,732	33,717	650	58,783	-
Town of Litchfield	148,003	138,556	(79,678)	290,829	-
Town of Littleton	545,715	468,766	(27,869)	423,550	-
Town of Londonderry	861,103	780,733	(1,118,845)	1,416,937	-
Town of Loudon	155,325	140,634	(20,294)	220,953	-
Town of Lyme	77,494	61,472	12,815	95,765	-
Town of Lyndeborough	5,174	24,542	21,994	27,530	-
Town of Madison	106,772	101,311	7,218	110,052	-
Town of Marlborough	23,418	26,799	(26,656)	73,223	-
Town of Marlow	1,818	1,592	(6,754)	13,692	-
Town of Mason	2,507	(15,453)	(1,965)	27,369	-
Town of Meredith	269,848	232,546	(146,050)	459,506	-
Town of Merrimack	1,379,664	1,252,731	(364,199)	1,730,879	-
Town of Middleton	55,147	56,632	13,991	51,511	-
Town of Milford	554,887	440,071	(260,959)	741,258	-
Town of Milton	131,871	125,015	(25,733)	206,041	-
Town of Monroe	33,629	35,567	7,862	14,453	-
Town of Mont Vernon	69,053	69,261	(11,222)	64,255	-
Town of Moultonborough	197,036	167,576	(119,710)	369,754	-
Town of Nelson	8,383	8,305	(2,291)	15,839	-
Town of New Boston	93,567	72,127	(45,202)	84,223	-
Town of New Castle	37,058	46,635	(30,291)	100,068	-
Town of New Durham	146,310	136,511	25,468	150,488	-
Town of New Hampton	56,842	38,867	(34,835)	117,991	-
Town of New Ipswich	2,866	538	(90,657)	40,965	-
Town of New London	223,577	198,711	(70,657)	288,589	-
Town of Newbury	91,933	64,807	5,911	65,017	-
Town of Newfields	42,777	39,010	(7,041)	33,707	-
Town of Newington	185,082	127,628	(92,902)	298,064	-
Town of Newmarket	283,556	229,440	(96,994)	351,499	-
Town of Newport	74,972	23,477	(182,586)	264,858	-
Town of Newton	116,545	110,592	(2,748)	149,055	-
Town of North Hampton	238,574	210,287	(215,389)	274,696	-
Town of Northfield	(9,124)	3,363	(79,748)	54,167	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Town of Northumberland	\$ 118,798	\$ 89,038	\$ 6,177	\$ 81,388	\$ -
Town of Northwood	127,061	123,001	(53,458)	152,609	-
Town of Nottingham	69,916	57,391	(40,960)	95,142	-
Town of Orford	62,981	35,277	621	36,329	-
Town of Ossipee	73,149	38,475	(131,640)	226,811	-
Town of Pelham	962,469	773,316	(172,294)	909,269	-
Town of Pembroke	149,369	154,761	(97,199)	246,555	-
Town of Peterborough	313,555	285,565	(109,064)	467,412	-
Town of Piermont	14,469	12,308	3,917	18,822	-
Town of Pittsburg	11,934	1,455	(19,890)	14,762	-
Town of Pittsfield	82,994	125,804	(52,624)	174,357	-
Town of Plainfield	72,522	70,401	9,010	116,170	-
Town of Plaistow	198,251	226,713	(16,243)	400,912	-
Town of Plymouth	238,596	171,020	(171,091)	438,422	-
Town of Raymond	190,136	148,045	(159,527)	355,962	-
Town of Rindge	94,979	76,207	(60,633)	131,006	-
Town of Rollinsford	59,651	65,432	(1,292)	93,489	-
Town of Rumney	16,521	19,332	(8,042)	39,373	-
Town of Rye	340,599	380,233	(67,709)	483,243	-
Town of Salem	1,350,086	1,091,134	(1,173,130)	2,656,184	-
Town of Salisbury	8,447	8,122	1,283	6,721	-
Town of Sanbornton	91,226	79,689	(42,589)	89,975	-
Town of Sandown	118,660	103,880	(9,912)	181,171	-
Town of Sandwich	48,404	25,427	(14,103)	40,524	-
Town of Seabrook	1,424,379	1,364,533	284,836	1,448,467	-
Town of Shelburne	(1,287)	(9,979)	(995)	8,989	-
Town of South Hampton	28,844	38,119	10,670	38,749	-
Town of Springfield	33,158	36,354	4,491	47,273	-
Town of Stark	(3,753)	(3,892)	(5,112)	(2,470)	-
Town of Stewartstown	2,501	2,164	(951)	3,096	-
Town of Strafford	150,131	124,173	11,292	107,102	-
Town of Stratford	1,511	1,194	(4,125)	3,750	-
Town of Stratham	228,652	204,139	(72,339)	336,975	-
Town of Sugar Hill	58,345	52,559	5,693	50,551	-
Town of Sunapee	177,212	151,882	(55,346)	194,995	-
Town of Sutton	18,100	12,096	(15,094)	28,406	-
Town of Swanzey	21,219	15,177	(67,081)	141,988	-
Town of Tamworth	14,645	(21,903)	(52,585)	54,828	-
Town of Thornton	82,052	73,802	(25,463)	66,988	-
Town of Tilton	(39,120)	(45,553)	(242,652)	129,527	-
Town of Troy	47,751	53,639	9,280	34,527	-
Town of Troy Water And Sewer	6,971	5,917	(4,970)	9,835	-
Town of Tuftonboro	48,837	50,627	(61,596)	88,225	-
Town of Unity	6,357	1,177	(4,943)	7,664	-
Town of Wakefield	375,038	277,772	(41,946)	300,654	-
Town of Walpole	114,590	68,123	(30,329)	100,396	-
Town of Warner	30,048	43,554	(34,854)	52,314	-
Town of Warren	2,420	2,525	(4,158)	6,451	-
Town of Washington	15,397	18,176	(15,723)	32,682	-
Town of Waterville Valley	170,796	149,488	(464)	154,928	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2023	2024	2025	2026	Thereafter
Town of Weare	\$ 463,221	\$ 441,066	\$ 152,978	\$ 388,342	\$ -
Town of Webster	42,367	35,349	1,840	29,727	-
Town of Westmoreland	(59)	(1,221)	(12,572)	7,441	-
Town of Whitefield	99,592	69,592	(25,858)	114,015	-
Town of Wilmot	40,603	40,075	(1,794)	44,297	-
Town of Wilton	179,275	170,822	58,611	151,754	-
Town of Winchester	10,284	31,033	(84,824)	63,709	-
Town of Windham	602,074	601,234	(372,300)	856,130	-
Town of Wolfeboro	447,328	377,446	(166,535)	594,741	-
Town of Woodstock	51,997	31,765	(56,756)	52,953	-
Unity SD	103,497	85,223	(11,557)	83,352	-
Village District of Eastman	32,198	32,667	12,376	35,038	-
Village District of Eidelweiss	(607)	(2,391)	(26,344)	17,358	-
Virtual Lrng Acad Charter Schl	805,841	644,671	84,709	362,971	-
Wakefield SD	360,236	278,751	(73,930)	411,769	-
Warner Village Water District	1,444	915	(5,755)	7,015	-
Warren SD	70,708	68,604	(14,259)	76,287	-
Washington SD	35,544	33,565	8,302	35,420	-
Waterville Estates Village Dis	78,044	80,099	51,407	97,965	-
Waterville Valley SD	92,907	95,880	31,822	58,090	-
Weare SD	323,892	387,447	(212,814)	543,293	-
Weeks Public Library	(769)	(1,272)	(7,582)	2,089	-
Wentworth SD	73,970	71,113	(5,901)	79,682	-
Westmoreland SD	106,971	93,317	(20,794)	111,868	-
White Mountains Reg SD	608,967	631,183	(339,134)	917,435	-
Wilton-Lyndeborough Coop SD	314,395	234,888	(283,494)	499,141	-
Winchester SD	167,756	128,563	(154,880)	386,635	-
Windham SD	1,645,199	1,346,924	(1,141,559)	2,293,363	-
Winnacunnet Coop SD	1,199,059	1,046,720	(269,302)	1,405,062	-
Winnisquam Reg SD	661,948	663,573	(542,474)	1,126,537	-
Woodsville Fire District	39,472	27,926	7,900	52,692	-
Woodsville Water & Light Dept	18,098	26,252	3,148	34,398	-
Total for All Entities	\$ 217,572,034	\$ 193,690,748	\$ (102,489,741)	\$ 299,372,295	\$ -

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

SECTION B

GASB STATEMENT NO. 75 INFORMATION

Executive Summary – Medical Subsidy as of June 30, 2022

	Total
Actuarial Valuation Date	June 30, 2021
Measurement Date of the Net OPEB Liability	June 30, 2022

Membership as of June 30, 2021

Number of	
- Retirees and Beneficiaries	9,375
- Inactive, Nonretired Members	0
- Active Members	1,767
- Total	11,142
Covered Payroll (reported payroll for the June 30, 2022 valuation)	\$ 3,077,583,995

Net OPEB Liability

Total OPEB Liability	\$ 422,879,532
Plan Fiduciary Net Position	44,991,847
Net OPEB Liability	\$ 377,887,685
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	10.64 %
Net OPEB Liability as a Percentage of Covered Payroll	12.28 %

Development of the Single Discount Rate

Single Discount Rate	6.75 %
Long-Term Expected Rate of Investment Return	6.75 %
Long-Term Municipal Bond Rate*	3.69 %
Last year ending June 30 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122

Total OPEB Expense	\$ 13,421,178
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Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	5,919,774	4,887,035
Total	\$ 5,919,774	\$ 4,887,035

*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.

Discussion

Accounting Standard

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

The GASB Statement No. 75 information provided in this report considers the medical subsidy provided through NHRS only. Individual employers providing OPEB in excess of the NHRS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2022.

Notes to Financial Statements

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

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

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

Required Supplementary Information for Plans that Do Not Have Formal Assets

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

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

Timing and Frequency of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.69% (based on the 20-Year Municipal GO AA Index for June 2022); and the resulting Single Discount Rate is 6.75%.

Future Uncertainty or Risk

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

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



Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2022

A. Expense

1. Service Cost	\$ 590,608
2. Interest on the Total OPEB Liability	28,933,370
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	0
5. Projected Earnings on Plan Investments (made negative for addition here)	(3,294,211)
6. OPEB Plan Administrative Expense	234,185
7. Other Changes in Plan Fiduciary Net Position	49,361
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(13,170,649)
9. Recognition of Outflow (Inflow) of Resources due to Assets	78,514
10. Total OPEB Expense	\$ 13,421,178

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2022

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (13,087,104)
2. Assumption Changes (gains) or losses	\$ 0
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	1.0000
4. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for the difference between expected and actual experience of the Total OPEB Liability	\$ (13,087,104)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ 0
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	<u>\$ (13,087,104)</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for the difference between expected and actual experience of the Total OPEB Liability	\$ 0
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ 0
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	<u>\$ 0</u>

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ 6,113,662
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Assets	\$ 1,222,732
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ 4,890,930

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

Fiscal Year Ended June 30, 2022

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 13,170,649	\$ (13,170,649)
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	1,800,689	1,722,175	78,514
4. Total	\$ 1,800,689	\$ 14,892,824	\$ (13,092,135)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 0	\$ 0
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	5,919,774	4,887,035	1,032,739
4. Total	\$ 5,919,774	\$ 4,887,035	\$ 1,032,739

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

Year Ending June 30	Net Deferred Outflows of Resources
2023	\$ 171,677
2024	44,607
2025	(406,279)
2026	1,222,734
2027	0
Thereafter	0
Total	\$ 1,032,739

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

See paragraph 44 of GASB Statement No. 75 for single and agent employers with trusted plans.

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

Outflows and Inflows Recognition Detail

Fiscal Year Ended June 30, 2022

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2020	\$ (10,218,847)	1.1417	\$ -	\$ -	0.0000
2021	(9,912,340)	1.0085	(83,545)	-	0.0000
2022	(13,087,104)	1.0000	(13,087,104)	-	0.0000
Total			\$ (13,170,649)	\$ -	
Deferred Outflow (Inflow) Due to Assumption Changes					
2020	\$ 22,675,585	1.1417	\$ -	\$ -	0.0000
2021	-	1.0085	-	-	0.0000
2022	-	1.0000	-	-	0.0000
Total			\$ -	\$ -	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2018	\$ (465,807)	5.0000	\$ (93,163)	\$ -	0.0000
2019	635,360	5.0000	127,072	127,072	1.0000
2020	2,254,427	5.0000	450,885	901,772	2.0000
2021	(8,145,059)	5.0000	(1,629,012)	(4,887,035)	3.0000
2022	6,113,662	5.0000	1,222,732	4,890,930	4.0000
Total			\$ 78,514	\$ 1,032,739	

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

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending June 30,	2022	2021	2020	2019	2018	2017	2016
Total OPEB liability							
Service cost	\$ 590,608	\$ 730,979	\$ 740,258	\$ 856,820	\$ 983,597	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	28,933,370	30,512,423	32,785,640	34,197,051	34,247,087	35,235,164	36,541,607
Changes of benefit terms	0	0	0	0	-	-	-
Difference between expected and actual experience	(13,087,104)	(9,912,340)	(10,218,847)	(7,156,217)	12,666,860	-	(4,537,602)
Changes of assumptions	0	0	22,675,585	0	-	-	-
Benefit payments, including refunds of employee contributions	(43,809,125)	(45,499,366)	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
Net change in total OPEB liability	(27,372,251)	(24,168,304)	(833,650)	(19,900,287)	(1,353,132)	(14,225,365)	(18,583,301)
Total OPEB liability - beginning	450,251,783	474,420,087	475,253,737	495,154,024	496,507,156	510,732,521	529,315,822
Total OPEB liability - ending (a)	\$ 422,879,532	\$ 450,251,783	\$ 474,420,087	\$ 475,253,737	\$ 495,154,024	\$ 496,507,156	\$ 510,732,521
Plan fiduciary net position							
Contributions - Employer*	\$ 42,109,014	\$ 48,055,116	\$ 46,417,205	\$ 45,635,946	\$ 44,232,974	\$ 59,270,073	\$ 58,106,102
Nonemployer contributing entities contributions	0	0	0	0	0	0	0
Contributions - Member	0	0	0	0	0	0	0
OPEB plan net investment income	(2,819,451)	10,703,398	397,486	1,980,805	3,128,478	4,045,745	148,536
Benefit payments, including refunds of employee contributions	(43,809,125)	(45,499,366)	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
OPEB plan administrative expense	(234,185)	(171,779)	(169,016)	(151,772)	(33,144)	(31,713)	(16,951)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	(49,361)	(3,506)	39,082	(132,676)	(42,574)	(78,432)	65,013
Net change in plan fiduciary net position	(4,803,108)	13,083,863	(131,529)	(465,638)	(1,964,942)	12,645,895	6,497,567
Plan fiduciary net position - beginning	49,794,955	36,711,092	36,842,621	37,308,259	39,273,201	26,627,306	20,129,739
Plan fiduciary net position - ending (b)	\$ 44,991,847	\$ 49,794,955	\$ 36,711,092	\$ 36,842,621	\$ 37,308,259	\$ 39,273,201	\$ 26,627,306
Net OPEB liability - ending (a) - (b)	\$ 377,887,685	\$ 400,456,828	\$ 437,708,995	\$ 438,411,116	\$ 457,845,765	\$ 457,233,955	\$ 484,105,215
Plan fiduciary net position as a percentage of total OPEB liability	10.64 %	11.06 %	7.74 %	7.75 %	7.53 %	7.91 %	5.21 %
Covered-Employee Payroll**	\$ 3,077,583,995	\$ 2,972,968,504	\$ 2,894,708,279	\$ 2,825,006,022	\$ 2,752,235,069	\$ 2,667,611,532	\$ 2,601,403,606
Net OPEB liability as a percentage of covered-employee payroll	12.28 %	13.47 %	15.12 %	15.52 %	16.64 %	17.14 %	18.61 %

Notes to Schedule:

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

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



Schedule of Contributions

Ultimately 10 Fiscal Years Will Be Displayed

FY Ending June 30,	Actuarially Determined Contribution*	Actual Contribution*	Contribution Deficiency (Excess)	Covered Payroll**	Actual Contribution as a % of Covered Payroll
2016	\$ 58,174,145	\$ 58,174,145	\$ -	\$ 2,601,403,606	2.24 %
2017	59,196,827	59,196,827	-	2,667,611,532	2.22 %
2018	44,194,281	44,194,281	-	2,752,235,069	1.61 %
2019	45,509,112	45,509,112	-	2,825,006,022	1.61 %
2020	46,459,763	46,459,763	-	2,894,708,279	1.60 %
2021	48,054,804	48,054,804	-	2,972,968,504	1.62 %
2022	42,064,183	42,064,183	-	3,077,583,995	1.37 %

* We do not compute a dollar amount for the Actuarial Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions. Contributions other than the Actuarial Determined Contributions are accounted for separately. The actual contribution reflects the amount contributed as of June 30, as reported in the June 30, 2022 ACFR/GASB Statement Nos. 67 and 74 report. The employer contributions found on page 70 are the contributions reported for purposes of determining the GASB Statement No. 75 proportionate shares and may differ from those shown above.

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

Notes to Schedule of Contributions

Valuation Date Actuarially determined contribution rates for the 2022-2023 biennium were determined based on the June 30, 2019 actuarial valuation. Actuarially determined contribution rates for the 2024-2025 biennium were determined based on the June 30, 2021 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the statutory requirement of solvency funding with the Board's funding policy to maintain a 20% margin (50% for Teachers).

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year (2.25% for Teachers) in the 2019 valuation
Salary Increases	5.4% average, including inflation
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	2.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2015-2019 experience study.
Mortality	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.
Health Care Trend Rates	Not applicable, given that the benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

Other Information:

Notes The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 and the 2024-25 bienniums.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 59 of the June 30, 2022 ACFR and GASB Statement Nos. 67 and 74 report dated November 7, 2022. Actuarial assumptions for contributions made in the year ending June 30, 2022 can be found in the June 30, 2019 actuarial valuation report.



Summary of OPEB Participant Data as of June 30, 2021

For purposes of GASB Statement No. 75 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2022 Total OPEB Liability is based on a roll-forward of the June 30, 2021 valuation. A brief summary of the June 30, 2021 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,375
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>1,767</u>
Total Plan Members	11,142

Additional information regarding the covered population as of June 30, 2021 may be found in the ACFR Schedules, GASB Statement Nos. 67 and 74 Plan Reporting and Accounting Schedules report issued October 29, 2021.

Single Discount Rate

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 6.75%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

Measurement Date June 30	Net OPEB Liability			Single Discount Rate Assumption
	1% Decrease	Current Single Discount Rate	1% Increase	
2016	\$ 526,463,381	\$ 484,105,215	\$ 447,486,556	7.25%
2017	497,606,504	457,233,955	422,254,184	7.25%
2018	476,527,879	457,845,765	405,513,854	7.25%
2019	475,523,490	438,411,116	406,162,814	7.25%
2020	475,306,336	437,708,995	405,067,127	6.75%
2021	435,328,116	400,456,828	370,116,638	6.75%
2022	410,261,439	377,887,685	349,692,649	6.75%

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

Calculation of the Single Discount Rate for OPEB

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

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.69%; and the resulting SDR is 6.75%.

The tables in this section provide background for the development of the SDR.

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

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

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

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

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2022* (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions*	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.750%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 44,991,847	\$ 44,674,640	\$ 46,237,522	\$ 234,185	\$ 2,977,289	\$ 46,172,069
2	46,172,069	35,422,301	45,358,252	225,561	2,779,263	38,789,820
3	38,789,820	36,325,277	44,296,681	216,981	2,346,467	32,947,903
4	32,947,903	30,337,900	43,046,896	208,425	1,795,139	21,825,621
5	21,825,621	27,245,938	41,720,215	199,800	986,066	8,137,610
6	8,137,610	39,642,559	40,257,534	190,794	522,538	7,854,379
7	7,854,379	38,104,092	38,723,400	181,682	503,579	7,556,966
8	7,556,966	36,445,358	37,076,229	172,943	483,409	7,236,561
9	7,236,561	34,748,277	35,377,027	164,496	462,133	6,905,448
10	6,905,448	32,984,874	33,612,989	156,192	440,080	6,561,221
11	6,561,221	31,189,462	31,810,782	147,955	417,343	6,209,290
12	6,209,290	29,406,812	30,012,598	139,741	394,376	5,858,140
13	5,858,140	27,624,988	28,215,782	131,443	371,447	5,507,349
14	5,507,349	25,853,003	26,427,521	122,929	348,592	5,158,495
15	5,158,495	24,074,003	24,635,058	114,146	325,782	4,809,077
16	4,809,077	22,370,431	22,905,303	105,028	303,369	4,472,545
17	4,472,545	20,669,585	21,188,986	95,519	281,482	4,139,107
18	4,139,107	19,044,815	19,539,086	85,423	260,145	3,819,558
19	3,819,558	17,513,906	17,979,846	74,803	239,868	3,518,683
20	3,518,683	16,049,610	16,492,581	64,475	220,664	3,231,900
21	3,231,900	14,688,624	15,104,071	55,085	202,532	2,963,901
22	2,963,901	13,421,149	13,810,165	46,710	185,598	2,713,772
23	2,713,772	12,243,649	12,607,112	39,330	169,807	2,480,786
24	2,480,786	11,164,817	11,501,564	32,921	155,181	2,266,299
25	2,266,299	10,174,701	10,486,357	27,451	141,717	2,068,910
26	2,068,910	9,270,029	9,557,537	22,795	129,350	1,887,956
27	1,887,956	8,447,240	8,711,548	18,855	118,036	1,722,828
28	1,722,828	7,696,946	7,939,997	15,524	107,707	1,571,960
29	1,571,960	7,012,146	7,235,661	12,706	98,265	1,434,005
30	1,434,005	6,387,839	6,593,185	10,336	89,635	1,307,958
31	1,307,958	5,818,030	6,006,677	8,360	81,747	1,192,698
32	1,192,698	5,296,882	5,470,276	6,736	74,527	1,087,096
33	1,087,096	4,818,870	4,978,375	5,394	67,905	990,102
34	990,102	4,378,951	4,525,840	4,282	61,813	900,744
35	900,744	3,972,809	4,108,215	3,366	56,193	818,165
36	818,165	3,596,815	3,721,716	2,622	50,993	741,634
37	741,634	3,248,034	3,363,253	2,025	46,168	670,559
38	670,559	2,924,123	3,030,349	1,538	41,685	604,481
39	604,481	2,623,230	2,721,055	1,147	37,517	543,025
40	543,025	2,343,943	2,433,865	846	33,641	485,899
41	485,899	2,085,183	2,167,619	615	30,041	432,888
42	432,888	1,846,081	1,921,407	439	26,705	383,828
43	383,828	1,625,920	1,694,484	299	23,622	338,588
44	338,588	1,424,066	1,486,205	191	20,785	297,044
45	297,044	1,239,927	1,295,967	115	18,186	259,075
46	259,075	1,072,880	1,123,145	63	15,817	224,564
47	224,564	922,254	967,074	30	13,669	193,383
48	193,383	787,306	827,021	11	11,735	165,392
49	165,392	667,226	702,184	3	10,003	140,434
50	140,434	561,166	591,720	1	8,465	118,343

* Projected employer contributions as shown may differ substantially from those determined by the funding valuation.

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2022*

(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions*	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.750%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 118,343	\$ 468,219	\$ 494,725	\$ 0	\$ 7,108	\$ 98,945
52	98,945	387,439	410,255	0	5,921	82,051
53	82,051	317,858	337,334	0	4,892	67,467
54	67,467	258,487	274,967	0	4,007	54,993
55	54,993	208,342	222,158	0	3,253	44,432
56	44,432	166,455	177,920	0	2,618	35,584
57	35,584	131,873	141,289	0	2,089	28,258
58	28,258	103,679	111,325	0	1,654	22,265
59	22,265	80,995	87,132	0	1,299	17,426
60	17,426	62,996	67,864	0	1,015	13,573
61	13,573	48,917	52,732	0	789	10,546
62	10,546	38,061	41,018	0	614	8,204
63	8,204	29,808	32,075	0	478	6,415
64	6,415	23,614	25,337	0	376	5,067
65	5,067	19,015	20,317	0	299	4,063
66	4,063	15,625	16,608	0	242	3,322
67	3,322	13,133	13,878	0	199	2,776
68	2,776	11,294	11,865	0	168	2,373
69	2,373	9,923	10,368	0	145	2,074
70	2,074	8,877	9,232	0	128	1,846
71	1,846	8,057	8,349	0	115	1,670
72	1,670	7,393	7,639	0	105	1,528
73	1,528	6,838	7,051	0	96	1,410
74	1,410	6,360	6,549	0	89	1,310
75	1,310	5,936	6,107	0	83	1,221
76	1,221	5,549	5,707	0	77	1,141
77	1,141	5,192	5,338	0	72	1,068
78	1,068	4,856	4,993	0	68	999
79	999	4,538	4,666	0	63	933
80	933	4,233	4,354	0	59	871
81	871	3,938	4,054	0	55	811
82	811	3,653	3,763	0	51	753
83	753	3,377	3,481	0	47	696
84	696	3,109	3,208	0	44	642
85	642	2,848	2,941	0	40	588
86	588	2,592	2,681	0	37	536
87	536	2,342	2,426	0	33	485
88	485	2,099	2,179	0	30	436
89	436	1,864	1,939	0	27	388
90	388	1,638	1,708	0	24	342
91	342	1,421	1,486	0	21	297
92	297	1,214	1,275	0	18	255
93	255	1,021	1,076	0	15	215
94	215	844	894	0	13	179
95	179	685	728	0	11	146
96	146	543	581	0	9	116
97	116	421	453	0	7	91
98	91	319	346	0	5	69
99	69	0	45	0	3	28
100	28	0	0	0	2	30

* Projected employer contributions as shown may differ substantially from those determined by the funding valuation.



Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2022 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/(1+SDR) ^a ((a)-.5)
1	\$ 44,991,847	\$ 46,237,522	\$ 46,237,522	\$ 0	\$ 44,751,811	\$ 0	\$ 44,751,811
2	46,172,069	45,358,252	45,358,252	0	41,124,865	0	41,124,865
3	38,789,820	44,296,681	44,296,681	0	37,622,831	0	37,622,831
4	32,947,903	43,046,896	43,046,896	0	34,249,501	0	34,249,501
5	21,825,621	41,720,215	41,720,215	0	31,095,036	0	31,095,036
6	8,137,610	40,257,534	40,257,534	0	28,107,603	0	28,107,603
7	7,854,379	38,723,400	38,723,400	0	25,326,912	0	25,326,912
8	7,556,966	37,076,229	37,076,229	0	22,716,239	0	22,716,239
9	7,236,561	35,377,027	35,377,027	0	20,304,595	0	20,304,595
10	6,905,448	33,612,989	33,612,989	0	18,072,251	0	18,072,251
11	6,561,221	31,810,782	31,810,782	0	16,021,809	0	16,021,809
12	6,209,290	30,012,598	30,012,598	0	14,160,315	0	14,160,315
13	5,858,140	28,215,782	28,215,782	0	12,470,778	0	12,470,778
14	5,507,349	26,427,521	26,427,521	0	10,941,831	0	10,941,831
15	5,158,495	24,635,058	24,635,058	0	9,554,749	0	9,554,749
16	4,809,077	22,905,303	22,905,303	0	8,322,117	0	8,322,117
17	4,472,545	21,188,986	21,188,986	0	7,211,741	0	7,211,741
18	4,139,107	19,539,086	19,539,086	0	6,229,688	0	6,229,688
19	3,819,558	17,979,846	17,979,846	0	5,370,072	0	5,370,072
20	3,518,683	16,492,581	16,492,581	0	4,614,396	0	4,614,396
21	3,231,900	15,104,071	15,104,071	0	3,958,698	0	3,958,698
22	2,963,901	13,810,165	13,810,165	0	3,390,700	0	3,390,700
23	2,713,772	12,607,112	12,607,112	0	2,899,601	0	2,899,601
24	2,480,786	11,501,564	11,501,564	0	2,478,059	0	2,478,059
25	2,266,299	10,486,357	10,486,357	0	2,116,467	0	2,116,467
26	2,068,910	9,557,537	9,557,537	0	1,807,028	0	1,807,028
27	1,887,956	8,711,548	8,711,548	0	1,542,931	0	1,542,931
28	1,722,828	7,939,997	7,939,997	0	1,317,357	0	1,317,357
29	1,571,960	7,235,661	7,235,661	0	1,124,588	0	1,124,588
30	1,434,005	6,593,185	6,593,185	0	959,937	0	959,937
31	1,307,958	6,006,677	6,006,677	0	819,245	0	819,245
32	1,192,698	5,470,276	5,470,276	0	698,909	0	698,909
33	1,087,096	4,978,375	4,978,375	0	595,842	0	595,842
34	990,102	4,525,840	4,525,840	0	507,429	0	507,429
35	900,744	4,108,215	4,108,215	0	431,480	0	431,480
36	818,165	3,721,716	3,721,716	0	366,171	0	366,171
37	741,634	3,363,253	3,363,253	0	309,979	0	309,979
38	670,559	3,030,349	3,030,349	0	261,636	0	261,636
39	604,481	2,721,055	2,721,055	0	220,077	0	220,077
40	543,025	2,433,865	2,433,865	0	184,402	0	184,402
41	485,899	2,167,619	2,167,619	0	153,845	0	153,845
42	432,888	1,921,407	1,921,407	0	127,747	0	127,747
43	383,828	1,694,484	1,694,484	0	105,536	0	105,536
44	338,588	1,486,205	1,486,205	0	86,711	0	86,711
45	297,044	1,295,967	1,295,967	0	70,831	0	70,831
46	259,075	1,123,145	1,123,145	0	57,504	0	57,504
47	224,564	967,074	967,074	0	46,382	0	46,382
48	193,383	827,021	827,021	0	37,157	0	37,157
49	165,392	702,184	702,184	0	29,553	0	29,553
50	140,434	591,720	591,720	0	23,330	0	23,330

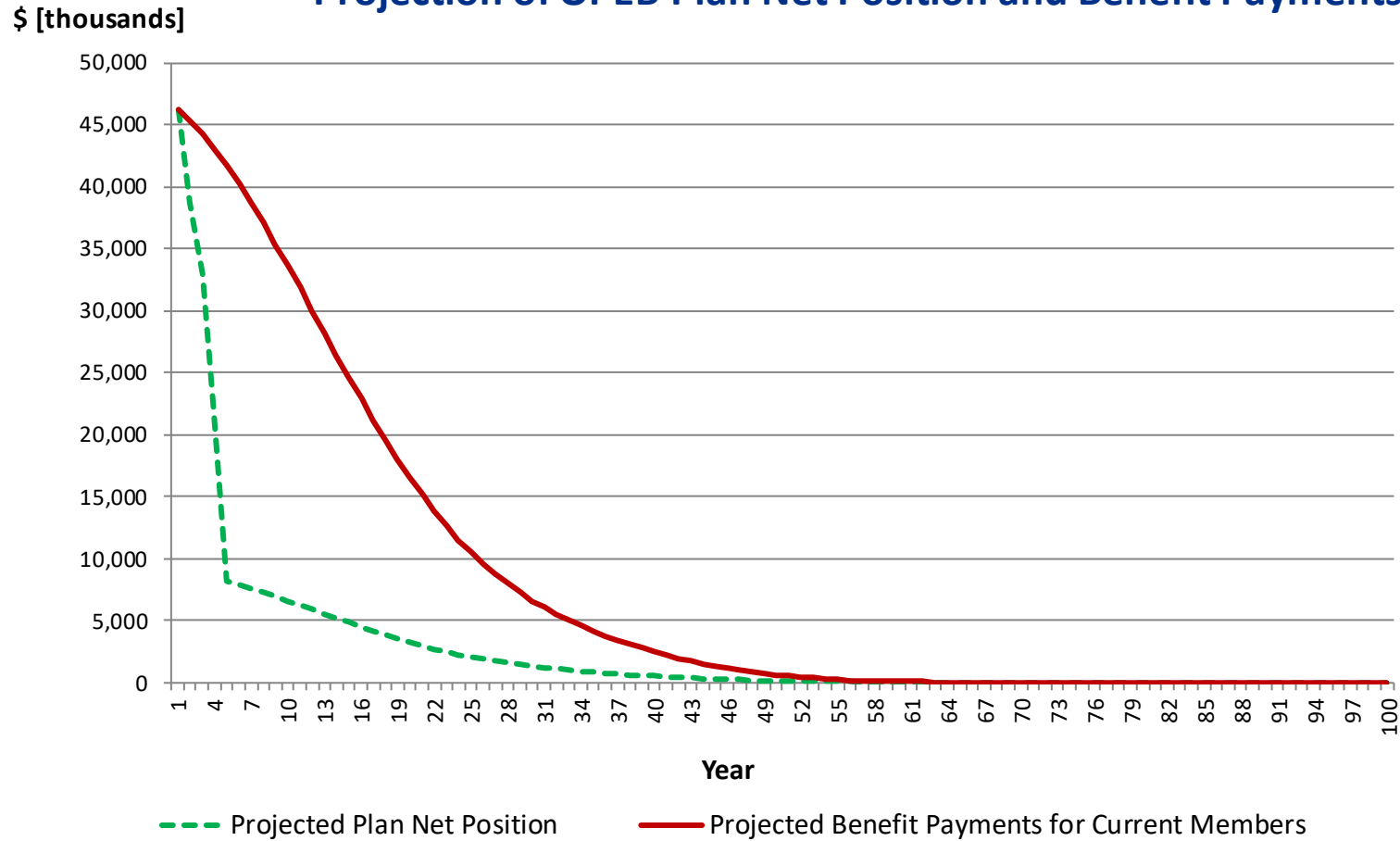
Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2022 (Years 50-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+SDR)^(a-.5)
51	\$ 118,343	\$ 494,725	\$ 494,725	\$ 0	\$ 18,272	\$ 0	\$ 18,272
52	98,945	410,255	410,255	0	14,194	0	14,194
53	82,051	337,334	337,334	0	10,933	0	10,933
54	67,467	274,967	274,967	0	8,348	0	8,348
55	54,993	222,158	222,158	0	6,318	0	6,318
56	44,432	177,920	177,920	0	4,740	0	4,740
57	35,584	141,289	141,289	0	3,526	0	3,526
58	28,258	111,325	111,325	0	2,603	0	2,603
59	22,265	87,132	87,132	0	1,908	0	1,908
60	17,426	67,864	67,864	0	1,392	0	1,392
61	13,573	52,732	52,732	0	1,013	0	1,013
62	10,546	41,018	41,018	0	738	0	738
63	8,204	32,075	32,075	0	541	0	541
64	6,415	25,337	25,337	0	400	0	400
65	5,067	20,317	20,317	0	301	0	301
66	4,063	16,608	16,608	0	230	0	230
67	3,322	13,878	13,878	0	180	0	180
68	2,776	11,865	11,865	0	144	0	144
69	2,373	10,368	10,368	0	118	0	118
70	2,074	9,232	9,232	0	99	0	99
71	1,846	8,349	8,349	0	83	0	83
72	1,670	7,639	7,639	0	72	0	72
73	1,528	7,051	7,051	0	62	0	62
74	1,410	6,549	6,549	0	54	0	54
75	1,310	6,107	6,107	0	47	0	47
76	1,221	5,707	5,707	0	41	0	41
77	1,141	5,338	5,338	0	36	0	36
78	1,068	4,993	4,993	0	32	0	32
79	999	4,666	4,666	0	28	0	28
80	933	4,354	4,354	0	24	0	24
81	871	4,054	4,054	0	21	0	21
82	811	3,763	3,763	0	18	0	18
83	753	3,481	3,481	0	16	0	16
84	696	3,208	3,208	0	14	0	14
85	642	2,941	2,941	0	12	0	12
86	588	2,681	2,681	0	10	0	10
87	536	2,426	2,426	0	9	0	9
88	485	2,179	2,179	0	7	0	7
89	436	1,939	1,939	0	6	0	6
90	388	1,708	1,708	0	5	0	5
91	342	1,486	1,486	0	4	0	4
92	297	1,275	1,275	0	3	0	3
93	255	1,076	1,076	0	3	0	3
94	215	894	894	0	2	0	2
95	179	728	728	0	2	0	2
96	146	581	581	0	1	0	1
97	116	453	453	0	1	0	1
98	91	346	346	0	1	0	1
99	69	45	45	0	0	0	0
100	28	0	0	0	0	0	0
Totals					\$ 425,074,886	\$ 0	\$ 425,074,886



Projection of OPEB Plan Net Position and Benefit Payments



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Allenstown SD	\$ 41,050	0.09748507%	\$ 368,384	\$ 45,822	0.09535301%	\$ 381,848
Alton SD	57,964	0.13765224%	520,171	66,385	0.13814346%	553,205
Amherst SD	193,074	0.45850991%	1,732,652	209,864	0.43671520%	1,748,856
Andover SD	24,176	0.05741289%	216,956	28,847	0.06002899%	240,390
Androscoggin Valley Reg Refuse	2,434	0.00578024%	21,843	2,077	0.00432212%	17,308
Ashland Electric Dept - Emp	0	0.00000000%	0	0	0.00000000%	0
Ashland SD	23,045	0.05472700%	206,807	24,437	0.05085203%	203,640
Auburn SD	59,245	0.14069434%	531,667	65,186	0.13564841%	543,213
Barnstead SD	53,830	0.12783486%	483,072	61,611	0.12820903%	513,422
Barrington SD	105,099	0.24958789%	943,162	115,603	0.24056335%	963,352
Bartlett SD	30,660	0.07281101%	275,144	36,109	0.07514080%	300,906
Bath SD	9,006	0.02138734%	80,820	9,758	0.02030585%	81,316
Bcep Solid Waste District	944	0.00224180%	8,471	595	0.00123816%	4,958
Bedford SD	459,198	1.09049811%	4,120,857	535,372	1.11407908%	4,461,406
Belknap County	103,693	0.24624894%	930,544	101,148	0.21048331%	842,895
Belknap County Conserv. Dist	157	0.00037284%	1,409	159	0.00033087%	1,325
Berlin Housing Authority	937	0.00222518%	8,409	811	0.00168765%	6,758
Berlin Water Works	1,921	0.00456197%	17,239	1,961	0.00408073%	16,342
Bethlehem SD	24,146	0.05734164%	216,687	25,761	0.05360720%	214,674
Bow SD - SAU 67	199,205	0.47306974%	1,787,672	227,129	0.47264270%	1,892,730
Brentwood SD	38,021	0.09029183%	341,202	43,072	0.08963041%	358,931
Brookline Public Library	215	0.00051058%	1,929	195	0.00040578%	1,625
Brookline SD	58,991	0.14009115%	529,387	70,596	0.14690631%	588,296
Campton SD	38,989	0.09259063%	349,889	45,080	0.09380895%	375,664
Candia SD	31,580	0.07499582%	283,400	37,455	0.07794175%	312,123
Carroll County	105,246	0.24993699%	944,481	110,384	0.22970291%	919,861
Center Conway Fire Precinct	1,890	0.00448835%	16,961	2,055	0.00427634%	17,125
Central Hooksett Wtr Precinct	635	0.00150799%	5,699	512	0.00106544%	4,267
Cheshire County	94,831	0.22520356%	851,016	103,042	0.21442462%	858,678
Chester SD - (SAU 82)	56,190	0.13343936%	504,251	60,050	0.12496068%	500,414
Chesterfield SD	33,792	0.08024885%	303,250	39,024	0.08120675%	325,198
Chichester SD	28,303	0.06721364%	253,992	31,045	0.06460290%	258,707
City of Berlin	104,039	0.24707062%	933,649	113,126	0.23540886%	942,711
City of Claremont	96,672	0.22957555%	867,538	104,913	0.21831806%	874,270
City of Concord	574,907	1.36528251%	5,159,234	635,576	1.32259798%	5,296,434
City of Dover	707,615	1.68043594%	6,350,159	812,146	1.69003024%	6,767,841
City of Franklin	95,242	0.22617960%	854,705	102,816	0.21395432%	856,795
City of Keene	302,731	0.71892209%	2,716,718	316,205	0.65800486%	2,635,025
City of Laconia	232,364	0.55181535%	2,085,242	260,087	0.54122645%	2,167,378
City of Lebanon	208,687	0.49558748%	1,872,764	230,381	0.47940993%	1,919,830
City of Manchester	1,429,382	3.39447988%	12,827,319	1,596,988	3.32324239%	13,308,151
City of Nashua	1,229,850	2.92063359%	11,036,713	1,365,016	2.84052168%	11,375,063
City of Portsmouth	430,824	1.02311586%	3,866,228	466,020	0.96976146%	3,883,476
City of Rochester	259,063	0.61521982%	2,324,840	284,479	0.59198483%	2,370,644
City of Somersworth	118,302	0.28094222%	1,061,646	126,939	0.26415293%	1,057,818
Claremont SD	184,325	0.43773288%	1,654,138	217,036	0.45163973%	1,808,622
Cocheco Academy of The Arts	1,514	0.00359543%	13,587	1,887	0.00392674%	15,725
Colebrook SD	33,746	0.08013961%	302,838	27,903	0.05806458%	232,524
Community College System of NH	327,916	0.77873113%	2,942,729	466,418	0.97058968%	3,886,793
Concord SD	568,620	1.35035221%	5,102,814	635,782	1.32302666%	5,298,151

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Contoocook Valley SD	\$ 315,358	0.74890854%	\$ 2,830,033	\$ 343,194	0.71416745%	\$ 2,859,932
Conway SD	180,499	0.42864694%	1,619,804	202,739	0.42188848%	1,689,481
Conway Village Fire District	13,844	0.03287657%	124,237	15,039	0.03129531%	125,324
Cook Memorial Library	132	0.00031347%	1,185	116	0.00024139%	967
Coos County Institute	53,995	0.12822670%	484,553	56,043	0.11662234%	467,022
Coos County Nursing Home	11,854	0.02815074%	106,378	10,144	0.02110909%	84,533
Cornish SD	14,428	0.03426345%	129,477	17,467	0.03634785%	145,557
County of Merrimack	300,180	0.71286400%	2,693,825	331,043	0.68888190%	2,758,675
Croydon Village School	2,130	0.00505830%	19,115	2,763	0.00574965%	23,025
Deerfield Community School	56,882	0.13508272%	510,461	67,487	0.14043666%	562,388
Derry Coop SD	368,529	0.87517842%	3,307,191	426,147	0.88678799%	3,551,203
Derry Housing Authority	134	0.00031822%	1,203	125	0.00026012%	1,042
Dover Housing Authority	4,421	0.01049894%	39,674	3,884	0.00808239%	32,366
Dresden SD	84,989	0.20183090%	762,694	88,219	0.18357879%	735,154
Dunbarton SD - SAU 67	23,395	0.05555818%	209,947	27,716	0.05767544%	230,965
East Kingston SD	16,041	0.03809398%	143,952	18,655	0.03882001%	155,457
Epping SD	109,594	0.26026257%	983,500	134,678	0.28025736%	1,122,310
Epsom SD	43,838	0.10410598%	393,404	50,893	0.10590548%	424,106
Errol SD	1,654	0.00392790%	14,843	2,575	0.00535843%	21,458
Exeter Reg Coop SD	378,386	0.89858671%	3,395,648	441,326	0.91837463%	3,677,694
Exeter SD	140,397	0.33341318%	1,259,927	162,388	0.33792031%	1,353,225
Fall Mountain Reg SD	187,808	0.44600427%	1,685,395	212,946	0.44312867%	1,774,539
Farmington SD - (SAU 61)	92,215	0.21899112%	827,540	125,058	0.26023868%	1,042,144
Franklin SD	101,722	0.24156823%	912,856	106,731	0.22210122%	889,420
Freedom SD	8,441	0.02004559%	75,750	9,975	0.02075742%	83,125
Fremont SD - SAU 83	42,785	0.10160532%	383,954	48,002	0.09988947%	400,014
Gilford SD	146,916	0.34889442%	1,318,429	169,105	0.35189801%	1,409,200
Gilmanton SD	44,533	0.10575645%	399,641	54,524	0.11346138%	454,364
Goffstown SD	288,246	0.68452327%	2,586,729	318,107	0.66196281%	2,650,875
Goffstown Village Precinct	416	0.00098791%	3,733	378	0.00078660%	3,150
Governor Wentworth Reg SD	312,280	0.74159894%	2,802,411	347,563	0.72325909%	2,896,340
Grafton County	141,273	0.33549349%	1,267,788	159,389	0.33167956%	1,328,233
Grantham SD	31,945	0.07586262%	286,675	33,788	0.07031093%	281,565
Great Bay Elearning School	11,357	0.02697047%	101,918	11,350	0.02361871%	94,583
Greenland SD	47,513	0.11283332%	426,383	57,368	0.11937959%	478,064
Grs Coop SD	42,700	0.10140347%	383,191	51,052	0.10623635%	425,431
Hampstead SD	122,368	0.29059811%	1,098,134	138,310	0.28781535%	1,152,576
Hampton Falls SD	38,479	0.09137949%	345,312	46,335	0.09642053%	386,123
Hampton SD - SAU 90	148,375	0.35235924%	1,331,522	165,124	0.34361378%	1,376,025
Hanover SD	73,870	0.17542562%	662,912	82,822	0.17234793%	690,179
Harrisville SD	8,257	0.01960863%	74,099	7,142	0.01486210%	59,516
Haverhill Coop SD	78,200	0.18570846%	701,769	86,852	0.18073414%	723,762
Henniker SD	47,786	0.11348164%	428,833	54,020	0.11241259%	450,164
Hill SD	5,235	0.01243202%	46,979	6,854	0.01426279%	57,116
Hillsboro-Deering SD	147,054	0.34922214%	1,319,667	172,277	0.35849877%	1,435,633
Hillsborough County	318,951	0.75744115%	2,862,276	338,769	0.70495927%	2,823,058
Hinsdale SD	74,751	0.17751781%	670,818	86,144	0.17926083%	717,862
Holderness SD	25,712	0.06106056%	230,740	30,389	0.06323780%	253,240
Hollis SD	91,183	0.21654034%	818,279	100,326	0.20877277%	836,045
Hollis-Brookline Coop	145,847	0.34635577%	1,308,836	168,200	0.35001476%	1,401,658

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Hooksett Public Library	\$ 1,159	0.00275238%	\$ 10,401	\$ 1,051	0.00218707%	\$ 8,758
Hooksett SD	124,714	0.29616937%	1,119,187	143,343	0.29828874%	1,194,518
Hooksett Sewer Commission	1,338	0.00317747%	12,007	1,183	0.00246176%	9,858
Hooksett Village Wtr Precinct	1,184	0.00281175%	10,625	1,031	0.00214545%	8,592
Hopkinton SD	125,633	0.29835180%	1,127,435	135,357	0.28167032%	1,127,968
Hudson SD	318,076	0.75536321%	2,854,424	354,452	0.73759472%	2,953,748
Inter-Lakes SD	164,740	0.39122265%	1,478,382	185,437	0.38588399%	1,545,299
Jackson SD	8,031	0.01907193%	72,070	8,270	0.01720941%	68,916
Jaffrey-Rindge Coop SD	153,560	0.36467252%	1,378,052	171,547	0.35697968%	1,429,550
John Stark SD	74,015	0.17576997%	664,213	89,694	0.18664818%	747,445
Kearsarge Reg SD - SAU 65	251,415	0.59705744%	2,256,206	281,392	0.58556096%	2,344,919
Keene SD	349,305	0.82952548%	3,134,674	401,305	0.83509318%	3,344,188
Kensington SD	22,154	0.05261106%	198,811	24,327	0.05062312%	202,724
Laconia Housing & Redevelpmnt	4,691	0.01114013%	42,097	3,961	0.00824262%	33,008
Laconia SD	236,816	0.56238790%	2,125,194	254,522	0.52964600%	2,121,004
Laconia Water Works	3,292	0.00781780%	29,543	2,966	0.00617208%	24,717
Lafayette Reg SD	16,901	0.04013630%	151,670	19,466	0.04050765%	162,216
Lakes Region Mutual Fire Aid	4,480	0.01063905%	40,204	4,318	0.00898552%	35,983
Lakes Region Planning Comm.	885	0.00210169%	7,942	637	0.00132556%	5,308
Land & Comm Heritage Inv Prog	1,244	0.00295424%	11,164	1,242	0.00258453%	10,350
Landaff SD	1,809	0.00429599%	16,234	1,413	0.00294037%	11,775
Lebanon SD	258,299	0.61340548%	2,317,983	297,521	0.61912450%	2,479,326
Lempster SD	12,443	0.02954949%	111,664	14,227	0.02960559%	118,558
Lincoln-Woodstock Coop SD	46,435	0.11027330%	416,709	52,758	0.10978644%	439,647
Lisbon Reg SD	42,332	0.10052955%	379,889	47,546	0.09894056%	396,214
Litchfield SD	144,947	0.34421846%	1,300,759	161,721	0.33653232%	1,347,667
Littleton Public Library	461	0.00109478%	4,137	422	0.00087816%	3,517
Littleton SD	95,086	0.22580914%	853,305	107,852	0.22443396%	898,761
Littleton Water & Light	3,997	0.00949203%	35,869	3,838	0.00798666%	31,983
Londonderry SD	515,926	1.22521511%	4,629,936	599,559	1.24764863%	4,996,294
Lower Bartlett Water Precinct	481	0.00114227%	4,316	54	0.00011237%	450
Lyme SD	33,066	0.07852476%	296,735	39,789	0.08279868%	331,573
Madison SD	20,168	0.04789473%	180,988	21,152	0.04401612%	176,266
Manchester SD	1,305,170	3.09950265%	11,712,637	1,482,152	3.08427512%	12,351,190
Marlborough SD	21,000	0.04987056%	188,455	24,968	0.05195701%	208,065
Marlow SD	5,242	0.01244864%	47,042	6,441	0.01340336%	53,675
Mascenic Reg SD	107,301	0.25481718%	962,923	115,706	0.24077769%	964,211
Mascoma Valley Regional SD	52,394	0.12442467%	470,185	157,183	0.32708900%	1,309,850
Mason SD (SAU 89)	8,338	0.01980099%	74,825	9,820	0.02043487%	81,833
Meriden Village Water District	170	0.00040371%	1,526	154	0.00032047%	1,283
Merrimack SD	402,338	0.95546764%	3,610,594	465,140	0.96793023%	3,876,143
Merrimack Valley SD	257,906	0.61247219%	2,314,457	292,967	0.60964788%	2,441,377
Merrimack Village District	3,408	0.00809328%	30,584	3,354	0.00697949%	27,950
Middleton SD	12,048	0.02861145%	108,119	14,597	0.03037554%	121,641
Milan SD	8,695	0.02064879%	78,029	10,531	0.02191442%	87,758
Milford Area Communication Ctr	1,042	0.00247453%	9,351	979	0.00203724%	8,158
Milford SD	258,981	0.61502509%	2,324,104	302,051	0.62855118%	2,517,076
Milton SD	51,478	0.12224936%	461,965	61,578	0.12814036%	513,147
Monadnock Reg SD- SAU 93	174,443	0.41426522%	1,565,457	210,790	0.43864216%	1,756,572
Monroe SD	16,338	0.03879929%	146,618	14,601	0.03038386%	121,674

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer	Proportionate	Net OPEB Liability	2021 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Mont Vernon SD	\$ 25,460	0.06046211%	\$ 228,479	\$ 29,821	0.06205583%	\$ 248,507
Moultonborough SD - SAU 45	88,152	0.20934235%	791,079	98,827	0.20565344%	823,553
Mountain Lakes District	61	0.00014486%	547	0	0.00000000%	0
Nashua Airport Authority	968	0.00229880%	8,687	814	0.00169389%	6,783
Nashua Housing Redevelop Auth	4,579	0.01087416%	41,092	4,035	0.00839661%	33,625
Nelson SD	7,286	0.01730271%	65,385	8,044	0.01673911%	67,033
New Boston SD	49,473	0.11748791%	443,972	54,531	0.11347595%	454,422
New Castle SD	5,425	0.01288323%	48,684	9,536	0.01984388%	79,466
New London-Springfield Wtr Sys	563	0.00133701%	5,052	515	0.00107169%	4,292
Newfields SD	15,204	0.03610628%	136,441	16,374	0.03407337%	136,449
Newfound Area SD	138,837	0.32970851%	1,245,928	153,143	0.31868199%	1,276,184
Newington SD	7,662	0.01819563%	68,759	8,691	0.01808548%	72,425
Newmarket Housing Authority	415	0.00098554%	3,724	246	0.00051191%	2,050
Newmarket SD	139,928	0.33229940%	1,255,718	154,439	0.32137889%	1,286,984
Newport SD	93,775	0.22269579%	841,540	108,214	0.22518726%	901,778
Next Charter School	7,104	0.01687050%	63,752	7,932	0.01650605%	66,100
NH Comm Development Fin Auth	662	0.00157211%	5,941	870	0.00181042%	7,250
NH Municipal Bond Bank	749	0.00177872%	6,722	635	0.00132140%	5,292
North Conway Wtr Precinct	7,522	0.01786316%	67,503	7,849	0.01633333%	65,408
North Country Charter Academy	3,374	0.00801254%	30,278	3,437	0.00715220%	28,641
North Country Edu Srvs Ag Inc	7,071	0.01679213%	63,455	8,227	0.01711993%	68,558
North Hampton SD	57,488	0.13652184%	515,899	62,452	0.12995911%	520,430
Northumberland SD	39,884	0.09471606%	357,920	46,715	0.09721129%	389,289
Northwood SD	37,704	0.08953902%	338,357	42,518	0.08847757%	354,314
Nottingham SD	50,216	0.11925238%	450,640	56,463	0.11749633%	470,522
Oyster River Coop SD	291,210	0.69156215%	2,613,328	344,300	0.71646897%	2,869,149
Pease Development Authority	30,273	0.07189197%	271,671	42,815	0.08909561%	356,789
Pelham SD	177,925	0.42253424%	1,596,705	201,962	0.42027159%	1,683,006
Pembroke SD	165,893	0.39396078%	1,488,729	158,486	0.32980047%	1,320,709
Pemi Baker Coop	79,881	0.18970048%	716,855	92,926	0.19337379%	774,379
Piermont SD	6,096	0.01447671%	54,706	8,113	0.01688270%	67,608
Pittsburg SD	16,097	0.03822697%	144,455	18,342	0.03816867%	152,849
Pittsfield SD	62,373	0.14812268%	559,737	71,346	0.14846702%	594,546
Plainfield SD	31,693	0.07526417%	284,414	39,257	0.08169161%	327,140
Plaistow Public Library	539	0.00128001%	4,837	529	0.00110082%	4,408
Plymouth SD	54,821	0.13018828%	491,965	64,504	0.13422920%	537,530
Plymouth Village Water & Sewer	1,771	0.00420575%	15,893	1,398	0.00290916%	11,650
Portsmouth Housing Authority	6,109	0.01450758%	54,822	4,556	0.00948078%	37,966
Portsmouth SD	392,262	0.93153927%	3,520,172	452,351	0.94131704%	3,769,568
Profile SD	33,693	0.08001375%	302,362	38,110	0.07930477%	317,581
Prospect Mountain High School	59,458	0.14120017%	533,578	62,943	0.13098085%	524,522
Raymond SD	128,587	0.30536692%	1,153,944	153,419	0.31925633%	1,278,484
Rivendell Interstate SD	19,874	0.04719655%	178,350	19,278	0.04011644%	160,649
Rochester SD	433,060	1.02842589%	3,886,294	485,563	1.01042935%	4,046,333
Rockingham County	250,564	0.59503650%	2,248,569	254,603	0.52981455%	2,121,679
Rockingham Planning Comm	1,270	0.00301598%	11,397	1,131	0.00235355%	9,425
Rollinsford SD	18,020	0.04279369%	161,712	21,840	0.04544781%	181,999
Rumney SD	15,757	0.03741954%	141,404	18,709	0.03893238%	155,907
Rye SD	64,801	0.15388867%	581,526	87,508	0.18209924%	729,229
Rye Water District	789	0.00187371%	7,081	759	0.00157944%	6,325

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Salem Housing Authority	\$ 1,109	0.00263364%	\$ 9,952	\$ 995	0.00207054%	\$ 8,292
Salem SD	449,195	1.06674310%	4,031,090	512,923	1.06736397%	4,274,332
Sanborn Regional SD	189,297	0.44954033%	1,698,757	222,375	0.46274989%	1,853,114
Sanbornton Public Library	246	0.00058420%	2,208	245	0.00050983%	2,042
Sandown Public Library	318	0.00075518%	2,854	267	0.00055561%	2,225
SAU 02	3,334	0.00791754%	29,919	3,414	0.00710434%	28,450
SAU 03	133,526	0.31709600%	1,198,267	151,697	0.31567294%	1,264,134
SAU 06	3,032	0.00720036%	27,209	2,843	0.00591612%	23,692
SAU 07	3,734	0.00886746%	33,509	3,678	0.00765371%	30,650
SAU 09	4,058	0.00963689%	36,417	3,520	0.00732492%	29,333
SAU 13	2,524	0.00599397%	22,650	2,534	0.00527311%	21,117
SAU 15	2,245	0.00533140%	20,147	2,166	0.00450732%	18,050
SAU 16	10,670	0.02533899%	95,753	9,989	0.02078655%	83,241
SAU 19	7,994	0.01898406%	71,738	7,489	0.01558419%	62,408
SAU 20	2,435	0.00578261%	21,852	2,150	0.00447403%	17,917
SAU 21	6,442	0.01529839%	57,811	7,516	0.01564037%	62,633
SAU 23	13,449	0.03193853%	120,692	16,330	0.03398181%	136,082
SAU 24	7,777	0.01846873%	69,791	13,818	0.02875448%	115,149
SAU 29	9,121	0.02166045%	81,852	9,284	0.01931948%	77,366
SAU 34	2,302	0.00546676%	20,658	1,967	0.00409322%	16,392
SAU 35	6,144	0.01459070%	55,136	7,428	0.01545725%	61,900
SAU 39	7,723	0.01834049%	69,306	7,230	0.01504522%	60,250
SAU 41	6,825	0.01620793%	61,248	5,186	0.01079177%	43,216
SAU 42	1,131,110	2.68614697%	10,150,617	1,266,452	2.63541553%	10,553,701
SAU 44	11,276	0.02677811%	101,191	14,799	0.03079589%	123,324
SAU 46	3,323	0.00789142%	29,821	3,364	0.00700030%	28,033
SAU 48	7,411	0.01759956%	66,507	7,747	0.01612107%	64,558
SAU 50	4,431	0.01052269%	39,764	4,177	0.00869210%	34,808
SAU 53	30,240	0.07181360%	271,375	32,459	0.06754536%	270,490
SAU 55	0	0.00000000%	0	4,555	0.00947870%	37,958
SAU 56	0	0.00000000%	0	5,023	0.01045258%	41,858
SAU 58	1,235	0.00293286%	11,083	1,084	0.00225574%	9,033
SAU 67	5,131	0.01218504%	46,046	5,361	0.01115594%	44,675
SAU 70	4,880	0.01158897%	43,793	4,589	0.00954945%	38,241
Seabrook SD	109,352	0.25968787%	981,328	116,662	0.24276707%	972,177
Seacoast Charter School	16,071	0.03816523%	144,222	14,072	0.02928304%	117,266
Shaker Regional SD - SAU 80	148,615	0.35292919%	1,333,676	171,725	0.35735009%	1,431,033
Somersworth Housing Authority	1,938	0.00460234%	17,392	1,683	0.00350223%	14,025
Somersworth SD	150,244	0.35679772%	1,348,294	165,243	0.34386141%	1,377,016
Souhegan Coop SD	116,314	0.27622114%	1,043,806	124,611	0.25930850%	1,038,419
South Hampton SD	14,584	0.03463391%	130,877	13,638	0.02837991%	113,649
Southern NH Planning Comm	1,947	0.00462371%	17,472	1,736	0.00361252%	14,467
Stark SD	2,183	0.00518416%	19,590	2,400	0.00499427%	20,000
State of New Hampshire	7,610,832	18.07411600%	68,299,847	9,474,996	19.71693485%	78,957,814
Stewartstown SD	8,296	0.01970125%	74,449	8,438	0.01755900%	70,316
Stoddard SD	6,210	0.01474744%	55,729	5,988	0.01246069%	49,900
Strafford County	324,004	0.76944096%	2,907,622	304,709	0.63408233%	2,539,226
Strafford SD	39,145	0.09296109%	351,288	42,542	0.08852751%	354,514
Stratford SD	7,696	0.01827637%	69,064	8,114	0.01688478%	67,616
Stratham SD	81,299	0.19306793%	729,580	88,777	0.18473995%	739,804

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer	Proportionate	Net OPEB Liability	2021 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Sullivan County	\$ 85,573	0.20321777%	\$ 767,935	\$ 98,917	0.20584072%	\$ 824,303
Sunapee SD	73,687	0.17499104%	661,269	87,998	0.18311890%	733,312
Swnh District Fire Mutual Aid	5,522	0.01311358%	49,555	5,699	0.01185930%	47,491
Tamworth SD	30,255	0.07184922%	271,509	33,193	0.06907277%	276,607
Thornton Public School Library	76	0.00018048%	682	84	0.00017480%	700
Thornton SD	29,036	0.06895436%	260,570	34,030	0.07081452%	283,582
Tilton-Northfield Fire Dist	43,570	0.10346953%	390,999	41,883	0.08715617%	349,023
Timberlane Reg SD	431,886	1.02563789%	3,875,759	505,564	1.05205031%	4,213,007
Town of Albany	0	0.00000000%	0	0	0.00000000%	0
Town of Alexandria	4,303	0.01021871%	38,615	3,432	0.00714180%	28,600
Town of Allenstown	30,326	0.07201783%	272,146	30,368	0.06319410%	253,065
Town of Alstead	3,707	0.00880334%	33,267	4,079	0.00848817%	33,991
Town of Alton	47,602	0.11304468%	427,182	45,740	0.09518237%	381,164
Town of Amherst	58,260	0.13835518%	522,827	64,172	0.13353833%	534,763
Town of Andover	4,151	0.00985775%	37,251	4,426	0.00921026%	36,883
Town of Antrim	13,849	0.03288845%	124,281	18,755	0.03902810%	156,291
Town of Ashland	13,250	0.03146595%	118,906	14,634	0.03045253%	121,949
Town of Atkinson	28,545	0.06778834%	256,164	26,880	0.05593577%	223,999
Town of Auburn	28,285	0.06717089%	253,830	32,296	0.06720616%	269,132
Town of Barnstead	26,447	0.06280603%	237,336	28,462	0.05922782%	237,182
Town of Barrington	34,017	0.08078318%	305,270	36,775	0.07652671%	306,456
Town of Bartlett	8,820	0.02094563%	79,151	10,266	0.02136297%	85,549
Town of Bedford	212,153	0.50381850%	1,903,868	225,081	0.46838093%	1,875,663
Town of Belmont	59,138	0.14044024%	530,706	69,987	0.14563902%	583,221
Town of Bennington	4,641	0.01102139%	41,648	5,783	0.01203410%	48,191
Town of Bethlehem	13,948	0.03312355%	125,170	15,329	0.03189879%	127,741
Town of Boscawen	17,471	0.04148993%	156,785	18,852	0.03922995%	157,099
Town of Bow	56,065	0.13314251%	503,129	64,324	0.13385463%	536,030
Town of Bradford	8,734	0.02074140%	78,379	8,783	0.01827693%	73,191
Town of Brentwood	16,785	0.03986082%	150,629	18,505	0.03850787%	154,207
Town of Bristol	43,355	0.10295895%	389,069	46,204	0.09614793%	385,031
Town of Brookline	29,686	0.07049797%	266,403	32,330	0.06727692%	269,415
Town of Campton	26,511	0.06295802%	237,911	26,229	0.05458108%	218,574
Town of Canaan	16,172	0.03840508%	145,128	16,880	0.03512633%	140,666
Town of Candia	15,415	0.03660736%	138,335	15,710	0.03269163%	130,916
Town of Canterbury	5,194	0.01233465%	46,611	4,738	0.00985951%	39,483
Town of Carroll	11,746	0.02789427%	105,409	13,331	0.02774106%	111,091
Town of Center Harbor	9,780	0.02322543%	87,766	10,804	0.02248252%	90,033
Town of Charlestown	15,088	0.03583081%	135,400	16,606	0.03455615%	138,382
Town of Chester	28,440	0.06753898%	255,221	28,456	0.05921534%	237,132
Town of Chesterfield	15,484	0.03677122%	138,954	14,409	0.02998432%	120,074
Town of Chichester	9,350	0.02220427%	83,907	12,405	0.02581411%	103,374
Town of Clarksville	135	0.00032060%	1,212	122	0.00025388%	1,017
Town of Colebrook	11,508	0.02732907%	103,273	12,953	0.02695447%	107,941
Town of Conway	67,919	0.16129326%	609,507	81,556	0.16971346%	679,629
Town of Cornish	748	0.00177634%	6,713	691	0.00143793%	5,758
Town of Croydon	156	0.00037047%	1,400	119	0.00024763%	992
Town of Danville	13,602	0.03230187%	122,065	13,986	0.02910408%	116,549
Town of Deerfield	19,274	0.04577167%	172,965	19,649	0.04088847%	163,741
Town of Deering	4,060	0.00964164%	36,435	4,379	0.00911245%	36,491

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Derry	\$ 407,712	0.96822975%	\$ 3,658,820	\$ 444,107	0.92416174%	\$ 3,700,869
Town of Dorchester	285	0.00067681%	2,558	254	0.00052856%	2,117
Town of Dublin	6,757	0.01604645%	60,638	7,074	0.01472060%	58,950
Town of Dunbarton	12,169	0.02889880%	109,205	12,890	0.02682337%	107,416
Town of Durham	136,664	0.32454809%	1,226,427	148,190	0.30837507%	1,234,909
Town of East Kingston	12,841	0.03049466%	115,236	13,795	0.02870662%	114,958
Town of Effingham	3,707	0.00880334%	33,267	2,382	0.00495681%	19,850
Town of Enfield	19,578	0.04649361%	175,694	21,272	0.04426584%	177,266
Town of Epping	61,940	0.14709440%	555,852	66,371	0.13811433%	553,088
Town of Epsom	23,200	0.05509509%	208,198	23,581	0.04907074%	196,507
Town of Exeter	148,441	0.35251597%	1,332,114	164,399	0.34210509%	1,369,983
Town of Farmington	28,047	0.06660569%	251,695	31,256	0.06504198%	260,465
Town of Fitzwilliam	7,995	0.01898643%	71,747	7,885	0.01640824%	65,708
Town of Francestown	1,961	0.00465696%	17,598	650	0.00135261%	5,417
Town of Franconia	8,324	0.01976774%	74,700	8,185	0.01703253%	68,208
Town of Freedom	4,954	0.01176470%	44,457	6,554	0.01363851%	54,616
Town of Fremont	13,594	0.03228287%	121,993	13,009	0.02707100%	108,408
Town of Gilford	93,024	0.22091232%	834,800	100,661	0.20946989%	838,836
Town of Gilmanton	23,390	0.05554630%	209,903	22,273	0.04634886%	185,607
Town of Goffstown	151,489	0.35975433%	1,359,467	150,499	0.31317997%	1,254,151
Town of Gorham	21,074	0.05004629%	189,119	21,376	0.04448226%	178,132
Town of Goshen	521	0.00123726%	4,675	479	0.00099677%	3,992
Town of Grafton	3,756	0.00891971%	33,706	5,002	0.01040888%	41,683
Town of Grantham	13,399	0.03181979%	120,243	13,956	0.02904165%	116,299
Town of Greenfield	7,393	0.01755681%	66,345	6,904	0.01436684%	57,533
Town of Greenland	33,452	0.07944142%	300,199	34,251	0.07127441%	285,423
Town of Greenville	12,236	0.02905791%	109,806	13,185	0.02743724%	109,874
Town of Groton	306	0.00072669%	2,746	279	0.00058058%	2,325
Town of Hampstead	44,395	0.10542873%	398,402	50,527	0.10514385%	421,056
Town of Hampton	248,770	0.59077612%	2,232,470	274,554	0.57133146%	2,287,936
Town of Hampton Falls	19,630	0.04661710%	176,160	20,234	0.04210582%	168,616
Town of Hancock	4,340	0.01030658%	38,947	6,382	0.01328058%	53,183
Town of Hanover	136,259	0.32358630%	1,222,793	151,517	0.31529837%	1,262,634
Town of Harrisville	1,922	0.00456434%	17,248	2,747	0.00571635%	22,892
Town of Haverhill	12,269	0.02913628%	110,102	8,962	0.01864942%	74,683
Town of Hebron	2,449	0.00581586%	21,977	2,750	0.00572260%	22,917
Town of Henniker	28,366	0.06736325%	254,557	33,683	0.07009243%	280,690
Town of Hillsborough	41,024	0.09742332%	368,151	45,512	0.09470792%	379,264
Town of Hinsdale	17,018	0.04041415%	152,720	20,143	0.04191645%	167,857
Town of Holderness	15,718	0.03732693%	141,054	16,581	0.03450413%	138,174
Town of Hollis	71,161	0.16899232%	638,601	74,133	0.15426661%	617,771
Town of Hooksett	165,906	0.39399165%	1,488,846	177,688	0.36975875%	1,480,724
Town of Hopkinton	38,824	0.09219879%	348,408	39,982	0.08320030%	333,181
Town of Hudson	296,840	0.70493221%	2,663,852	318,170	0.66209391%	2,651,400
Town of Jackson	6,659	0.01581372%	59,758	6,849	0.01425238%	57,075
Town of Jaffrey	38,641	0.09176420%	346,766	39,603	0.08241162%	330,023
Town of Jefferson	303	0.00071956%	2,719	328	0.00068255%	2,733
Town of Kensington	14,842	0.03524661%	133,193	13,951	0.02903125%	116,258
Town of Kingston	27,602	0.06554891%	247,701	28,766	0.05986043%	239,715
Town of Lancaster	18,660	0.04431355%	167,455	20,730	0.04313797%	172,749

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer	Proportionate	Net OPEB Liability	2021 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Town of Lee	\$ 29,813	0.07079957%	\$ 267,543	\$ 27,189	0.05657878%	\$ 226,574
Town of Lempster	726	0.00172410%	6,515	558	0.00116117%	4,650
Town of Lincoln	28,080	0.06668406%	251,991	27,089	0.05637069%	225,740
Town of Lisbon	7,605	0.01806027%	68,247	6,914	0.01438765%	57,616
Town of Litchfield	42,891	0.10185705%	384,905	45,703	0.09510538%	380,856
Town of Littleton	64,807	0.15390292%	581,580	70,610	0.14693545%	588,413
Town of Londonderry	351,366	0.83441992%	3,153,170	412,951	0.85932785%	3,441,237
Town of Loudon	28,264	0.06712102%	253,642	27,976	0.05821649%	233,132
Town of Lyme	6,761	0.01605594%	60,673	6,004	0.01249399%	50,033
Town of Lyndeborough	1,394	0.00331046%	12,510	0	0.00000000%	0
Town of Madison	11,627	0.02761167%	104,341	12,477	0.02596394%	103,974
Town of Marlborough	7,300	0.01733596%	65,510	6,792	0.01413377%	56,600
Town of Marlow	501	0.00118977%	4,496	500	0.00104047%	4,167
Town of Mason	4,820	0.01144648%	43,255	5,062	0.01053374%	42,183
Town of Meredith	47,797	0.11350776%	428,932	51,245	0.10663797%	427,039
Town of Merrimack	270,615	0.64265338%	2,428,508	285,766	0.59466301%	2,381,369
Town of Middleton	9,549	0.02267685%	85,693	10,292	0.02141707%	85,766
Town of Milford	91,464	0.21720765%	820,801	101,556	0.21133234%	846,295
Town of Milton	23,681	0.05623737%	212,514	24,142	0.05023815%	201,182
Town of Monroe	608	0.00144387%	5,456	564	0.00117365%	4,700
Town of Mont Vernon	10,085	0.02394974%	90,503	11,490	0.02391005%	95,749
Town of Moultonborough	40,832	0.09696736%	366,428	40,103	0.08345209%	334,190
Town of Nelson	558	0.00132513%	5,008	482	0.00100301%	4,017
Town of New Boston	19,225	0.04565531%	172,526	22,349	0.04650701%	186,240
Town of New Castle	14,789	0.03512075%	132,717	15,776	0.03282897%	131,466
Town of New Durham	13,709	0.03255597%	123,025	13,384	0.02785135%	111,533
Town of New Hampton	12,494	0.02967061%	112,122	11,286	0.02348553%	94,049
Town of New Ipswich	10,789	0.02562159%	96,821	14,045	0.02922686%	117,041
Town of New London	31,884	0.07571776%	286,128	32,175	0.06695437%	268,123
Town of Newbury	11,549	0.02742643%	103,641	12,335	0.02566844%	102,791
Town of Newfields	7,756	0.01841886%	69,603	9,289	0.01932989%	77,408
Town of Newington	55,998	0.13298340%	502,528	59,028	0.12283395%	491,897
Town of Newmarket	44,446	0.10554985%	398,860	50,489	0.10506478%	420,739
Town of Newport	45,516	0.10809087%	408,462	53,614	0.11156772%	446,781
Town of Newton	17,586	0.04176303%	157,817	16,705	0.03476217%	139,207
Town of North Hampton	73,069	0.17352342%	655,724	86,810	0.18064674%	723,412
Town of Northfield	15,866	0.03767839%	142,382	20,430	0.04251368%	170,249
Town of Northumberland	7,658	0.01818613%	68,723	7,532	0.01567367%	62,766
Town of Northwood	23,453	0.05569591%	210,468	25,892	0.05387980%	215,765
Town of Nottingham	18,788	0.04461753%	168,604	20,321	0.04228686%	169,341
Town of Orford	3,158	0.00749958%	28,340	3,227	0.00671521%	26,892
Town of Ossipee	24,343	0.05780948%	218,455	25,850	0.05379240%	215,415
Town of Pelham	145,409	0.34531562%	1,304,905	157,822	0.32841872%	1,315,175
Town of Pembroke	29,974	0.07118191%	268,988	33,389	0.06948063%	278,240
Town of Peterborough	47,275	0.11226812%	424,247	49,208	0.10239909%	410,064
Town of Piermont	2,420	0.00574699%	21,717	2,192	0.00456143%	18,267
Town of Pittsburg	2,051	0.00487069%	18,406	2,972	0.00618457%	24,767
Town of Pittsfield	22,886	0.05434941%	205,380	23,163	0.04820090%	193,024
Town of Plainfield	9,578	0.02274572%	85,953	7,967	0.01657888%	66,391
Town of Plaistow	56,804	0.13489748%	509,761	59,025	0.12282771%	491,872

Individual employers providing OPEB in excess of the NHRS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Plymouth	\$ 60,969	0.14478848%	\$ 547,138	\$ 62,245	0.12952835%	\$ 518,705
Town of Raymond	50,988	0.12108571%	457,568	54,695	0.11381722%	455,789
Town of Rindge	22,346	0.05306702%	200,534	25,673	0.05342407%	213,940
Town of Rollinsford	9,968	0.02367189%	89,453	8,173	0.01700755%	68,108
Town of Rumney	4,073	0.00967251%	36,551	3,910	0.00813649%	32,583
Town of Rye	67,864	0.16116264%	609,014	70,878	0.14749314%	590,646
Town of Salem	470,678	1.11776068%	4,223,879	506,085	1.05313448%	4,217,349
Town of Salisbury	229	0.00054383%	2,055	194	0.00040370%	1,617
Town of Sanbornton	18,639	0.04426368%	167,267	22,729	0.04729777%	189,407
Town of Sandown	21,921	0.05205774%	196,720	22,024	0.04583071%	183,532
Town of Sandwich	7,096	0.01685150%	63,680	7,295	0.01518049%	60,791
Town of Seabrook	223,948	0.53182913%	2,009,716	212,551	0.44230670%	1,771,247
Town of Shelburne	307	0.00072906%	2,755	261	0.00054313%	2,175
Town of South Hampton	4,165	0.00989099%	37,377	3,290	0.00684631%	27,417
Town of Springfield	5,238	0.01243914%	47,006	5,203	0.01082715%	43,358
Town of Stark	56	0.00013299%	503	104	0.00021642%	867
Town of Stewartstown	125	0.00029685%	1,122	114	0.00023723%	950
Town of Strafford	18,044	0.04285068%	161,927	18,581	0.03866602%	154,841
Town of Stratford	241	0.00057232%	2,163	251	0.00052232%	2,092
Town of Stratham	40,674	0.09659215%	365,010	40,127	0.08350203%	334,390
Town of Sugar Hill	5,610	0.01332256%	50,344	5,927	0.01233375%	49,391
Town of Sunapee	18,858	0.04478376%	169,232	19,724	0.04104454%	164,366
Town of Sutton	6,760	0.01605357%	60,664	7,950	0.01654350%	66,250
Town of Swanzey	27,168	0.06451825%	243,806	29,237	0.06084056%	243,640
Town of Tamworth	7,593	0.01803177%	68,140	9,211	0.01916757%	76,758
Town of Thornton	11,417	0.02711296%	102,457	14,136	0.02941622%	117,799
Town of Tilton	29,835	0.07085181%	267,740	38,912	0.08097369%	324,265
Town of Troy	6,230	0.01479493%	55,908	7,514	0.01563621%	62,616
Town of Troy Water And Sewer	451	0.00107103%	4,047	430	0.00089481%	3,583
Town of Tuftonboro	17,243	0.04094848%	154,739	19,532	0.04064500%	162,766
Town of Unity	416	0.00098791%	3,733	416	0.00086567%	3,467
Town of Wakefield	42,253	0.10034194%	379,180	45,633	0.09495971%	380,273
Town of Walpole	14,735	0.03499251%	132,232	18,189	0.03785029%	151,574
Town of Warner	8,865	0.02105250%	79,555	12,195	0.02537711%	101,624
Town of Warren	1,586	0.00376641%	14,233	1,843	0.00383518%	15,358
Town of Washington	2,664	0.00632644%	23,907	2,706	0.00563103%	22,550
Town of Waterville Valley	18,892	0.04486450%	169,537	20,884	0.04345843%	174,032
Town of Weare	39,500	0.09380414%	354,474	37,348	0.07771909%	311,231
Town of Webster	4,505	0.01069842%	40,428	4,999	0.01040264%	41,658
Town of Westmoreland	555	0.00131801%	4,981	592	0.00123192%	4,933
Town of Whitefield	14,219	0.03376712%	127,602	15,102	0.03142641%	125,849
Town of Wilmot	3,512	0.00834026%	31,517	3,241	0.00674434%	27,008
Town of Wilton	22,473	0.05336862%	201,673	21,843	0.04545406%	182,024
Town of Winchester	11,600	0.02754755%	104,099	16,089	0.03348031%	134,074
Town of Windham	151,130	0.35890178%	1,356,245	164,216	0.34172428%	1,368,458
Town of Wolfeboro	75,042	0.17820888%	673,429	81,782	0.17018375%	681,512
Town of Woodstock	14,801	0.03514924%	132,825	19,105	0.03975643%	159,207
Unity SD	10,463	0.02484741%	93,895	11,298	0.02351050%	94,149
Village District of Eastman	899	0.00213493%	8,068	649	0.00135053%	5,408
Village District of Eidelweiss	443	0.00105203%	3,975	317	0.00065966%	2,642

Individual employers providing OPEB in excess of the NHRS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2022			As of June 30, 2021		
	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Virtual Lrng Acad Charter Schl	\$ 60,853	0.14451300%	\$ 546,097	\$ 71,166	0.14809245%	\$ 593,046
Wakefield SD	45,632	0.10836635%	409,503	46,519	0.09680343%	387,656
Warner Village Water District	335	0.00079555%	3,006	323	0.00067214%	2,692
Warren SD	10,206	0.02423709%	91,589	11,270	0.02345224%	93,916
Washington SD	5,283	0.01254601%	47,410	6,040	0.01256890%	50,333
Waterville Estates Village Dis	1,755	0.00416775%	15,749	858	0.00178545%	7,150
Waterville Valley SD	8,002	0.01900306%	71,810	8,916	0.01855370%	74,300
Weare SD	84,784	0.20134406%	760,854	96,921	0.20168716%	807,670
Weeks Public Library	285	0.00067681%	2,558	328	0.00068255%	2,733
Wentworth SD	8,636	0.02050867%	77,500	9,111	0.01895948%	75,925
Westmoreland SD	15,284	0.03629627%	137,159	16,961	0.03529489%	141,341
White Mountains Reg SD	123,017	0.29213935%	1,103,958	141,279	0.29399367%	1,177,318
Wilton-Lyndeborough Coop SD	65,311	0.15509981%	586,103	75,317	0.15673045%	627,638
Winchester SD	40,306	0.09571822%	361,707	41,282	0.08590552%	344,015
Windham SD	318,553	0.75649599%	2,858,705	358,416	0.74584358%	2,986,782
Winnacunnet Coop SD	173,683	0.41246038%	1,558,637	186,942	0.38901581%	1,557,840
Winnisquam Reg SD	153,694	0.36499074%	1,379,255	171,834	0.35757691%	1,431,941
Woodsville Fire District	1,557	0.00369755%	13,973	1,229	0.00255748%	10,242
Woodsville Water & Light Dept	1,225	0.00290912%	10,993	1,063	0.00221204%	8,858
	\$ 42,109,014	100.0000%	\$ 377,887,692	\$ 48,055,116	100.0000%	\$ 400,456,828

Individual employers providing OPEB in excess of the NHRS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.

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

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

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

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



Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense			
				Investments	Contributions			Investments			Contributions				
				Assumptions	Contributions			Assumptions			Contributions				
Allenstown SD	0.09748507%	\$ 368,384	\$ -	\$ 1,007	\$ -	\$ -	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ 13,084	\$ 8,585	\$ 21,669	
Alton SD	0.13765224%	520,171	-	1,422	-	-	1,422	-	-	-	-	18,475	(1,821)	16,654	
Amherst SD	0.45850991%	1,732,652	-	4,735	-	-	4,735	-	-	-	-	61,537	88,828	150,365	
Andover SD	0.05741289%	216,956	-	593	-	-	593	-	-	-	-	7,705	(10,689)	(2,984)	
Androscoegin Valley Reg Refuse	0.00578024%	21,843	-	60	-	-	60	-	-	-	-	776	5,925	6,701	
Ashland Electric Dept - Emp	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(26)	(26)	
Ashland SD	0.05472700%	206,807	-	565	-	-	565	-	-	-	-	7,345	15,669	23,014	
Auburn SD	0.14069434%	531,667	-	1,453	-	-	1,453	-	-	-	-	18,883	20,681	39,564	
Barnstead SD	0.12783486%	483,072	-	1,320	-	-	1,320	-	-	-	-	17,157	(1,482)	15,675	
Barrington SD	0.24958789%	943,162	-	2,578	-	-	2,578	-	-	-	-	33,498	36,573	70,071	
Bartlett SD	0.07281101%	275,144	-	752	-	-	752	-	-	-	-	9,772	(9,493)	279	
Bath SD	0.02138734%	80,820	-	221	-	-	221	-	-	-	-	2,870	4,416	7,286	
Bcep Solid Waste District	0.00224180%	8,471	-	23	-	-	23	-	-	-	-	301	4,053	4,354	
Bedford SD	1.09049811%	4,120,857	-	11,262	-	-	11,262	-	-	-	-	146,358	(95,046)	51,312	
Belknap County	0.24624894%	930,544	-	2,543	-	-	2,543	-	-	-	-	33,050	144,885	177,935	
Belknap County Conserv. Dist	0.00037284%	1,409	-	4	-	-	4	-	-	-	-	50	169	219	
Berlin Housing Authority	0.00222518%	8,409	-	23	-	-	23	-	-	-	-	299	2,181	2,480	
Berlin Water Works	0.00456197%	17,239	-	47	-	-	47	-	-	-	-	612	1,951	2,563	
Bethlehem SD	0.05734164%	216,687	-	592	-	-	592	-	-	-	-	7,696	15,323	23,019	
Bow SD - SAU 67	0.47306974%	1,787,672	-	4,886	-	-	4,886	-	-	-	-	63,492	1,853	65,345	
Brentwood SD	0.09029183%	341,202	-	932	-	-	932	-	-	-	-	12,118	2,739	14,857	
Brookline Public Library	0.00051058%	1,929	-	5	-	-	5	-	-	-	-	69	421	490	
Brookline SD	0.14009115%	529,387	-	1,447	-	-	1,447	-	-	-	-	18,802	(27,670)	(8,868)	
Campton SD	0.09259063%	349,889	-	956	-	-	956	-	-	-	-	12,427	(5,164)	7,263	
Candia SD	0.07499582%	283,400	-	775	-	-	775	-	-	-	-	10,065	(12,005)	(1,940)	
Carroll County	0.24993699%	944,481	-	2,581	-	-	2,581	-	-	-	-	33,544	81,973	115,517	
Center Conway Fire Precinct	0.00448835%	16,961	-	46	-	-	46	-	-	-	-	602	861	1,463	
Central Hooksett Wtr Precinct	0.00150799%	5,699	-	16	-	-	16	-	-	-	-	202	1,785	1,987	
Cheshire County	0.22520356%	851,016	-	2,326	-	-	2,326	-	-	-	-	30,225	43,020	73,245	
Chester SD - (SAU 82)	0.13343936%	504,251	-	1,378	-	-	1,378	-	-	-	-	17,909	34,498	52,407	
Chesterfield SD	0.08024885%	303,250	-	829	-	-	829	-	-	-	-	10,770	(3,970)	6,800	
Chichester SD	0.06721364%	253,992	-	694	-	-	694	-	-	-	-	9,021	10,493	19,514	
City of Berlin	0.24707062%	933,649	-	2,552	-	-	2,552	-	-	-	-	33,160	47,396	80,556	
City of Claremont	0.22957555%	867,538	-	2,371	-	-	2,371	-	-	-	-	30,812	45,581	76,393	
City of Concord	1.36528251%	5,159,234	-	14,100	-	-	14,100	-	-	-	-	183,237	175,834	359,071	
City of Dover	1.68043594%	6,350,159	-	17,355	-	-	17,355	-	-	-	-	225,534	(38,461)	187,073	
City of Franklin	0.22617960%	854,705	-	2,336	-	-	2,336	-	-	-	-	30,356	49,985	80,341	
City of Keene	0.71892209%	2,716,718	-	7,425	-	-	7,425	-	-	-	-	96,488	246,868	343,356	
City of Laconia	0.55181535%	2,085,242	-	5,699	-	-	5,699	-	-	-	-	74,060	44,349	118,409	
City of Lebanon	0.49558748%	1,872,764	-	5,118	-	-	5,118	-	-	-	-	66,514	66,166	132,680	
City of Manchester	3.39447988%	12,827,319	-	35,056	-	-	35,056	-	-	-	-	455,579	288,481	744,060	
City of Nashua	2.92063359%	11,036,713	-	30,163	-	-	30,163	-	-	-	-	391,983	330,194	722,177	
City of Portsmouth	1.02311586%	3,866,228	-	10,566	-	-	10,566	-	-	-	-	137,314	217,129	354,443	
City of Rochester	0.61521982%	2,324,840	-	6,354	-	-	6,354	-	-	-	-	82,570	94,518	177,088	
City of Somersworth	0.28094222%	1,061,646	-	2,901	-	-	2,901	-	-	-	-	37,706	68,549	106,255	
Claremont SD	0.43773288%	1,654,138	-	4,521	-	-	4,521	-	-	-	-	58,749	(55,481)	3,268	
Cocheco Academy of The Arts	0.00359543%	13,587	-	37	-	-	37	-	-	-	-	483	(1,418)	(935)	
Colebrook SD	0.08013961%	302,838	-	828	-	-	828	-	-	-	-	10,756	88,760	99,516	
Community College System of NH	0.77873113%	2,942,729	-	8,042	-	-	8,042	-	-	-	-	104,515	(778,686)	(674,171)	
Concord SD	1.35035221%	5,102,814	-	13,946	-	-	13,946	-	-	-	-	181,233	111,449	292,682	

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Contoocook Valley SD	0.74890854%	\$ 2,830,033	\$ -	\$ 7,734	\$ -	\$ -	\$ 7,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,512	\$ 141,633	\$ 242,145
Conway SD	0.42864694%	1,619,804	-	4,427	-	-	4,427	-	-	-	-	-	57,529	27,862	85,391
Conway Village Fire District	0.03287657%	124,237	-	340	-	-	340	-	-	-	-	-	4,412	6,405	10,817
Cook Memorial Library	0.00031347%	1,185	-	3	-	-	3	-	-	-	-	-	42	292	334
Coos County Institute	0.12822670%	484,553	-	1,324	-	-	1,324	-	-	-	-	-	17,210	47,024	64,234
Coos County Nursing Home	0.02815074%	106,378	-	291	-	-	291	-	-	-	-	-	3,778	28,615	32,393
Cornish SD	0.03426345%	129,477	-	354	-	-	354	-	-	-	-	-	4,599	(8,237)	(3,638)
County of Merrimack	0.71286400%	2,693,825	-	7,362	-	-	7,362	-	-	-	-	-	95,675	96,703	192,378
Croydon Village School	0.00505830%	19,115	-	52	-	-	52	-	-	-	-	-	679	(2,786)	(2,107)
Deerfield Community School	0.13508272%	510,461	-	1,395	-	-	1,395	-	-	-	-	-	18,130	(21,746)	(3,616)
Derry Coop SD	0.87517842%	3,307,191	-	9,038	-	-	9,038	-	-	-	-	-	117,459	(47,336)	70,123
Derry Housing Authority	0.00031822%	1,203	-	3	-	-	3	-	-	-	-	-	43	235	278
Dover Housing Authority	0.01049894%	39,674	-	108	-	-	108	-	-	-	-	-	1,409	9,792	11,201
Dresden SD	0.20183090%	762,694	-	2,084	-	-	2,084	-	-	-	-	-	27,088	73,864	100,952
Dunbarton SD - SAU 67	0.05555818%	209,947	-	574	-	-	574	-	-	-	-	-	7,457	(8,466)	(1,009)
East Kingston SD	0.03809398%	143,952	-	393	-	-	393	-	-	-	-	-	5,113	(3,197)	1,916
Epping SD	0.26026257%	983,500	-	2,688	-	-	2,688	-	-	-	-	-	34,930	(80,904)	(45,974)
Epsom SD	0.10410598%	393,404	-	1,075	-	-	1,075	-	-	-	-	-	13,972	(7,367)	6,605
Errol SD	0.00392790%	14,843	-	41	-	-	41	-	-	-	-	-	527	(5,825)	(5,298)
Exeter Reg Coop SD	0.89858671%	3,395,648	-	9,280	-	-	9,280	-	-	-	-	-	120,601	(80,130)	40,471
Exeter SD	0.33341318%	1,259,927	-	3,443	-	-	3,443	-	-	-	-	-	44,748	(18,142)	26,606
Fall Mountain Reg SD	0.44600427%	1,685,395	-	4,606	-	-	4,606	-	-	-	-	-	59,859	11,175	71,034
Farmington SD - (SAU 61)	0.21899112%	827,540	-	2,262	-	-	2,262	-	-	-	-	-	29,391	(166,692)	(137,301)
Franklin SD	0.24156823%	912,856	-	2,495	-	-	2,495	-	-	-	-	-	32,421	79,005	111,426
Freedom SD	0.02004559%	75,750	-	207	-	-	207	-	-	-	-	-	2,690	(2,984)	(294)
Fremont SD - SAU 83	0.10160532%	383,954	-	1,049	-	-	1,049	-	-	-	-	-	13,637	6,869	20,506
Gilford SD	0.34889442%	1,318,429	-	3,603	-	-	3,603	-	-	-	-	-	46,826	(12,524)	34,302
Gilmanston SD	0.10575645%	399,641	-	1,092	-	-	1,092	-	-	-	-	-	14,194	(30,728)	(16,534)
Goffstown SD	0.68452327%	2,586,729	-	7,069	-	-	7,069	-	-	-	-	-	91,871	91,285	183,156
Goffstown Village Precinct	0.00098791%	3,733	-	10	-	-	10	-	-	-	-	-	133	815	948
Governor Wentworth Reg SD	0.74159894%	2,802,411	-	7,659	-	-	7,659	-	-	-	-	-	99,531	74,647	174,178
Grafton County	0.33549349%	1,267,788	-	3,465	-	-	3,465	-	-	-	-	-	45,027	15,021	60,048
Grantham SD	0.07586262%	286,675	-	783	-	-	783	-	-	-	-	-	10,182	22,349	32,531
Great Bay Elearning School	0.02697047%	101,918	-	279	-	-	279	-	-	-	-	-	3,620	13,573	17,193
Greenland SD	0.11283332%	426,383	-	1,165	-	-	1,165	-	-	-	-	-	15,144	(26,247)	(11,103)
Grs Coop SD	0.10140347%	383,191	-	1,047	-	-	1,047	-	-	-	-	-	13,610	(19,511)	(5,901)
Hampstead SD	0.29059811%	1,098,134	-	3,001	-	-	3,001	-	-	-	-	-	39,002	11,662	50,664
Hampton Falls SD	0.09137949%	345,312	-	944	-	-	944	-	-	-	-	-	12,264	(20,527)	(8,263)
Hampton SD - SAU 90	0.35235924%	1,331,522	-	3,639	-	-	3,639	-	-	-	-	-	47,291	34,743	82,034
Hanover SD	0.17542562%	662,912	-	1,812	-	-	1,812	-	-	-	-	-	23,544	12,230	35,774
Harrisville SD	0.01960863%	74,099	-	203	-	-	203	-	-	-	-	-	2,632	19,233	21,865
Haverhill Coop SD	0.18570846%	701,769	-	1,918	-	-	1,918	-	-	-	-	-	24,924	20,104	45,028
Henniker SD	0.11348164%	428,833	-	1,172	-	-	1,172	-	-	-	-	-	15,231	4,282	19,513
Hill SD	0.01243202%	46,979	-	128	-	-	128	-	-	-	-	-	1,669	(7,428)	(5,759)
Hillsboro-Deering SD	0.34922214%	1,319,667	-	3,607	-	-	3,607	-	-	-	-	-	46,870	(37,786)	9,084
Hillsborough County	0.75744115%	2,862,276	-	7,822	-	-	7,822	-	-	-	-	-	101,658	212,253	313,911
Hinsdale SD	0.17751781%	670,818	-	1,833	-	-	1,833	-	-	-	-	-	23,825	(6,974)	16,851
Holderness SD	0.06106056%	230,740	-	631	-	-	631	-	-	-	-	-	8,195	(8,751)	(556)
Hollis SD	0.21654034%	818,279	-	2,236	-	-	2,236	-	-	-	-	-	29,062	31,366	60,428
Hollis-Brookline Coop	0.34635577%	1,308,836	-	3,577	-	-	3,577	-	-	-	-	-	46,485	(14,932)	31,553

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	
														Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Hooksett Public Library	0.00275238%	\$ 10,401	\$ -	\$ 28	\$ -	\$ -	\$ 28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369	\$ 2,292	\$ 2,661
Hooksett SD	0.29616937%	1,119,187	-	3,059	-	-	3,059	-	-	-	-	-	39,749	(9,041)	30,708
Hooksett Sewer Commission	0.00317747%	12,007	-	33	-	-	33	-	-	-	-	-	426	2,900	3,326
Hooksett Village Wtr Precinct	0.00281175%	10,625	-	29	-	-	29	-	-	-	-	-	377	2,702	3,079
Hopkinton SD	0.29835180%	1,127,435	-	3,081	-	-	3,081	-	-	-	-	-	40,042	66,953	106,995
Hudson SD	0.75536321%	2,854,424	-	7,801	-	-	7,801	-	-	-	-	-	101,379	71,688	173,067
Inter-Lakes SD	0.39122265%	1,478,382	-	4,040	-	-	4,040	-	-	-	-	-	52,507	21,592	74,099
Jackson SD	0.01907193%	72,070	-	197	-	-	197	-	-	-	-	-	2,560	7,578	10,138
Jaffrey-Rindge Coop SD	0.36467252%	1,378,052	-	3,766	-	-	3,766	-	-	-	-	-	48,943	30,531	79,474
John Stark SD	0.17576997%	664,213	-	1,815	-	-	1,815	-	-	-	-	-	23,590	(44,111)	(20,521)
Kearsarge Reg SD - SAU 65	0.59705744%	2,256,206	-	6,166	-	-	6,166	-	-	-	-	-	80,132	46,682	126,814
Keene SD	0.82952548%	3,134,674	-	8,567	-	-	8,567	-	-	-	-	-	111,332	(23,575)	87,757
Kensington SD	0.05261106%	198,811	-	543	-	-	543	-	-	-	-	-	7,061	8,264	15,325
Laconia Housing & Redevelopmnt	0.01114013%	42,097	-	115	-	-	115	-	-	-	-	-	1,495	11,772	13,267
Laconia SD	0.56238790%	2,125,194	-	5,808	-	-	5,808	-	-	-	-	-	75,479	132,780	208,259
Laconia Water Works	0.00781780%	29,543	-	81	-	-	81	-	-	-	-	-	1,049	6,669	7,718
Lafayette Reg SD	0.04013630%	151,670	-	415	-	-	415	-	-	-	-	-	5,387	(1,504)	3,883
Lakes Region Mutual Fire Aid	0.01063905%	40,204	-	110	-	-	110	-	-	-	-	-	1,428	6,699	8,127
Lakes Region Planning Comm.	0.00210169%	7,942	-	22	-	-	22	-	-	-	-	-	282	3,147	3,429
Land & Comm Heritage Inv Prog	0.00295424%	11,164	-	31	-	-	31	-	-	-	-	-	396	1,498	1,894
Landaff SD	0.00429599%	16,234	-	44	-	-	44	-	-	-	-	-	577	5,503	6,080
Lebanon SD	0.61340548%	2,317,983	-	6,335	-	-	6,335	-	-	-	-	-	82,326	(23,398)	58,928
Lempster SD	0.02954949%	111,664	-	305	-	-	305	-	-	-	-	-	3,966	(170)	3,796
Lincoln-Woodstock Coop SD	0.11027330%	416,709	-	1,139	-	-	1,139	-	-	-	-	-	14,800	1,935	16,735
Lisbon Reg SD	0.10052955%	379,889	-	1,038	-	-	1,038	-	-	-	-	-	13,492	6,432	19,924
Litchfield SD	0.34421846%	1,300,759	-	3,555	-	-	3,555	-	-	-	-	-	46,198	30,806	77,004
Littleton Public Library	0.00109478%	4,137	-	11	-	-	11	-	-	-	-	-	147	878	1,025
Littleton SD	0.22580914%	853,305	-	2,332	-	-	2,332	-	-	-	-	-	30,306	5,016	35,322
Littleton Water & Light	0.00949203%	35,869	-	98	-	-	98	-	-	-	-	-	1,274	6,122	7,396
Londonderry SD	1.22521511%	4,629,936	-	12,653	-	-	12,653	-	-	-	-	-	164,438	(90,812)	73,626
Lower Bartlett Water Precinct	0.00114227%	4,316	-	12	-	-	12	-	-	-	-	-	153	4,181	4,334
Lyme SD	0.07852476%	296,735	-	811	-	-	811	-	-	-	-	-	10,539	(17,290)	(6,751)
Madison SD	0.04789473%	180,988	-	495	-	-	495	-	-	-	-	-	6,428	15,681	22,109
Manchester SD	3.09950265%	11,712,637	-	32,010	-	-	32,010	-	-	-	-	-	415,990	59,770	475,760
Marlborough SD	0.04987056%	188,455	-	515	-	-	515	-	-	-	-	-	6,693	(8,299)	(1,606)
Marlow SD	0.01244864%	47,042	-	129	-	-	129	-	-	-	-	-	1,671	(3,862)	(2,191)
Mascenic Reg SD	0.25481718%	962,923	-	2,632	-	-	2,632	-	-	-	-	-	34,199	57,267	91,466
Mascoma Valley Regional SD	0.12442467%	470,185	-	1,285	-	-	1,285	-	-	-	-	-	16,699	(822,099)	(805,400)
Mason SD (SAU 89)	0.01980099%	74,825	-	204	-	-	204	-	-	-	-	-	2,658	(2,554)	104
Meriden Village Water District	0.00040371%	1,526	-	4	-	-	4	-	-	-	-	-	54	338	392
Merrimack SD	0.95546764%	3,610,594	-	9,867	-	-	9,867	-	-	-	-	-	128,235	(50,123)	78,112
Merrimack Valley SD	0.61247219%	2,314,457	-	6,325	-	-	6,325	-	-	-	-	-	82,201	11,478	93,679
Merrimack Village District	0.00809328%	30,584	-	84	-	-	84	-	-	-	-	-	1,086	4,541	5,627
Middleton SD	0.02861145%	108,119	-	295	-	-	295	-	-	-	-	-	3,840	(7,087)	(3,247)
Milan SD	0.02064879%	78,029	-	213	-	-	213	-	-	-	-	-	2,771	(5,123)	(2,352)
Milford Area Communication Ctr	0.00247453%	9,351	-	26	-	-	26	-	-	-	-	-	332	1,770	2,102
Milford SD	0.61502509%	2,324,104	-	6,352	-	-	6,352	-	-	-	-	-	82,544	(55,962)	26,582
Milton SD	0.12224936%	461,965	-	1,263	-	-	1,263	-	-	-	-	-	16,407	(24,113)	(7,706)
Monadnock Reg SD- SAU 93	0.41426522%	1,565,457	-	4,278	-	-	4,278	-	-	-	-	-	55,599	(98,798)	(43,199)
Monroe SD	0.03879929%	146,618	-	401	-	-	401	-	-	-	-	-	5,207	34,050	39,257

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources						OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense	
				Investment		Contributions			Investment		Contributions					
				Investments		Contributions			Investments		Contributions					
Mont Vernon SD	0.06046211%	\$ 228,479	\$ -	\$ 624	\$ -	\$ -	\$ 624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,115	\$ (6,385)	\$ 1,730	
Moultonborough SD - SAU 45	0.20934235%	791,079	-	2,162	-	-	2,162	-	-	-	-	-	28,096	14,799	42,895	
Mountain Lakes District	0.00014486%	547	-	1	-	-	1	-	-	-	-	-	19	587	606	
Nashua Airport Authority	0.00229880%	8,687	-	24	-	-	24	-	-	-	-	-	309	2,455	2,764	
Nashua Housing Redevelop Auth	0.01087416%	41,092	-	112	-	-	112	-	-	-	-	-	1,459	10,058	11,517	
Nelson SD	0.01730271%	65,385	-	179	-	-	179	-	-	-	-	-	2,322	2,327	4,649	
New Boston SD	0.11748791%	443,972	-	1,213	-	-	1,213	-	-	-	-	-	15,768	16,139	31,907	
New Castle SD	0.01288323%	48,684	-	133	-	-	133	-	-	-	-	-	1,729	(28,223)	(26,494)	
New London-Springfield Wtr Sys	0.00133701%	5,052	-	14	-	-	14	-	-	-	-	-	179	1,075	1,254	
Newfields SD	0.03610628%	136,441	-	373	-	-	373	-	-	-	-	-	4,846	8,145	12,991	
Newfound Area SD	0.32970851%	1,245,928	-	3,405	-	-	3,405	-	-	-	-	-	44,251	44,584	88,835	
Newington SD	0.01819563%	68,759	-	188	-	-	188	-	-	-	-	-	2,442	425	2,867	
Newmarket Housing Authority	0.00098554%	3,724	-	10	-	-	10	-	-	-	-	-	132	1,932	2,064	
Newmarket SD	0.33229940%	1,255,718	-	3,432	-	-	3,432	-	-	-	-	-	44,598	44,905	89,503	
Newport SD	0.22269579%	841,540	-	2,300	-	-	2,300	-	-	-	-	-	29,888	(10,349)	19,539	
Next Charter School	0.01687050%	63,752	-	174	-	-	174	-	-	-	-	-	2,264	1,470	3,734	
NH Comm Development Fin Auth	0.00157211%	5,941	-	16	-	-	16	-	-	-	-	-	211	(971)	(760)	
NH Municipal Bond Bank	0.00177872%	6,722	-	18	-	-	18	-	-	-	-	-	239	1,854	2,093	
North Conway Wtr Precinct	0.01786316%	67,503	-	184	-	-	184	-	-	-	-	-	2,397	6,234	8,631	
North Country Charter Academy	0.00801254%	30,278	-	83	-	-	83	-	-	-	-	-	1,075	3,410	4,485	
North Country Edu Svc Ag Inc	0.01679213%	63,455	-	173	-	-	173	-	-	-	-	-	2,254	(1,340)	914	
North Hampton SD	0.13652184%	515,899	-	1,410	-	-	1,410	-	-	-	-	-	18,323	26,299	44,622	
Northumberland SD	0.09471606%	357,920	-	978	-	-	978	-	-	-	-	-	12,712	(9,972)	2,740	
Northwood SD	0.08953902%	338,357	-	925	-	-	925	-	-	-	-	-	12,017	4,482	16,499	
Nottingham SD	0.11925238%	450,640	-	1,232	-	-	1,232	-	-	-	-	-	16,005	6,958	22,963	
Oyster River Coop SD	0.69156215%	2,613,328	-	7,142	-	-	7,142	-	-	-	-	-	92,816	(100,527)	(7,711)	
Pease Development Authority	0.07189197%	271,671	-	742	-	-	742	-	-	-	-	-	9,649	(69,768)	(60,119)	
Pelham SD	0.42253424%	1,596,705	-	4,364	-	-	4,364	-	-	-	-	-	56,709	9,282	65,991	
Pembroke SD	0.39396078%	1,488,729	-	4,069	-	-	4,069	-	-	-	-	-	52,874	258,029	310,903	
Pemi Baker Coop	0.18970048%	716,855	-	1,959	-	-	1,959	-	-	-	-	-	25,460	(15,207)	10,253	
Piermont SD	0.01447671%	54,706	-	150	-	-	150	-	-	-	-	-	1,943	(9,733)	(7,790)	
Pittsburg SD	0.03822697%	144,455	-	395	-	-	395	-	-	-	-	-	5,131	250	5,381	
Pittsfield SD	0.14812268%	559,737	-	1,530	-	-	1,530	-	-	-	-	-	19,880	(1,175)	18,705	
Plainfield SD	0.07526417%	284,414	-	777	-	-	777	-	-	-	-	-	10,101	(25,864)	(15,763)	
Plaistow Public Library	0.00128001%	4,837	-	13	-	-	13	-	-	-	-	-	172	727	899	
Plymouth SD	0.13018828%	491,965	-	1,345	-	-	1,345	-	-	-	-	-	17,473	(16,173)	1,300	
Plymouth Village Water & Sewer	0.00420575%	15,893	-	43	-	-	43	-	-	-	-	-	564	5,224	5,788	
Portsmouth Housing Authority	0.01450758%	54,822	-	150	-	-	150	-	-	-	-	-	1,947	20,378	22,325	
Portsmouth SD	0.93153927%	3,520,172	-	9,620	-	-	9,620	-	-	-	-	-	125,024	(39,417)	85,607	
Profile SD	0.08001375%	302,362	-	826	-	-	826	-	-	-	-	-	10,739	2,873	13,612	
Prospect Mountain High School	0.14120017%	533,578	-	1,458	-	-	1,458	-	-	-	-	-	18,951	41,254	60,205	
Raymond SD	0.30536692%	1,153,944	-	3,154	-	-	3,154	-	-	-	-	-	40,984	(56,138)	(15,154)	
Rivendell Interstate SD	0.04719655%	178,350	-	487	-	-	487	-	-	-	-	-	6,334	28,563	34,897	
Rochester SD	1.02842589%	3,886,294	-	10,621	-	-	10,621	-	-	-	-	-	138,027	71,244	209,271	
Rockingham County	0.59503650%	2,248,569	-	6,145	-	-	6,145	-	-	-	-	-	79,861	263,481	343,342	
Rockingham Planning Comm	0.00301598%	11,397	-	31	-	-	31	-	-	-	-	-	405	2,691	3,096	
Rollinsford SD	0.04279369%	161,712	-	442	-	-	442	-	-	-	-	-	5,743	(10,778)	(5,035)	
Rumney SD	0.03741954%	141,404	-	386	-	-	386	-	-	-	-	-	5,022	(6,231)	(1,209)	
Rye SD	0.15388867%	581,526	-	1,589	-	-	1,589	-	-	-	-	-	20,654	(114,118)	(93,464)	
Rye Water District	0.00187371%	7,081	-	19	-	-	19	-	-	-	-	-	251	1,195	1,446	

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Salem Housing Authority	0.00263364%	\$ 9,952	\$ -	\$ 27	\$ -	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353	\$ 2,284	\$ 2,637
Salem SD	1.06674310%	4,031,090	-	11,017	-	-	11,017	-	-	-	-	-	143,169	(2,406)	140,763
Sanborn Regional SD	0.44954033%	1,698,757	-	4,643	-	-	4,643	-	-	-	-	-	60,334	(54,601)	5,733
Sanbornton Public Library	0.00058420%	2,208	-	6	-	-	6	-	-	-	-	-	78	303	381
Sandown Public Library	0.00075518%	2,854	-	8	-	-	8	-	-	-	-	-	101	806	907
SAU 02	0.00791754%	29,919	-	82	-	-	82	-	-	-	-	-	1,063	3,298	4,361
SAU 03	0.31709600%	1,198,267	-	3,275	-	-	3,275	-	-	-	-	-	42,558	6,631	49,189
SAU 06	0.00720036%	27,209	-	74	-	-	74	-	-	-	-	-	966	5,221	6,187
SAU 07	0.00886746%	33,509	-	92	-	-	92	-	-	-	-	-	1,190	5,010	6,200
SAU 09	0.00963689%	36,417	-	100	-	-	100	-	-	-	-	-	1,293	9,384	10,677
SAU 13	0.00599397%	22,650	-	62	-	-	62	-	-	-	-	-	804	2,796	3,600
SAU 15	0.00533140%	20,147	-	55	-	-	55	-	-	-	-	-	716	3,346	4,062
SAU 16	0.02533899%	95,753	-	262	-	-	262	-	-	-	-	-	3,401	18,354	21,755
SAU 19	0.01898406%	71,738	-	196	-	-	196	-	-	-	-	-	2,548	13,849	16,397
SAU 20	0.00578261%	21,852	-	60	-	-	60	-	-	-	-	-	776	5,343	6,119
SAU 21	0.01529839%	57,811	-	158	-	-	158	-	-	-	-	-	2,053	(1,350)	703
SAU 23	0.03193853%	120,692	-	330	-	-	330	-	-	-	-	-	4,287	(8,166)	(3,879)
SAU 24	0.01846873%	69,791	-	191	-	-	191	-	-	-	-	-	2,479	(41,933)	(39,454)
SAU 29	0.02166045%	81,852	-	224	-	-	224	-	-	-	-	-	2,907	9,493	12,400
SAU 34	0.00546676%	20,658	-	56	-	-	56	-	-	-	-	-	734	5,568	6,302
SAU 35	0.01459070%	55,136	-	151	-	-	151	-	-	-	-	-	1,958	(3,610)	(1,652)
SAU 39	0.01834049%	69,306	-	189	-	-	189	-	-	-	-	-	2,462	13,262	15,724
SAU 41	0.01620793%	61,248	-	167	-	-	167	-	-	-	-	-	2,175	21,973	24,148
SAU 42	2.68614697%	10,150,617	-	27,741	-	-	27,741	-	-	-	-	-	360,513	204,890	565,403
SAU 44	0.02677811%	101,191	-	277	-	-	277	-	-	-	-	-	3,594	(16,215)	(12,621)
SAU 46	0.00789142%	29,821	-	81	-	-	81	-	-	-	-	-	1,059	3,486	4,545
SAU 48	0.01759956%	66,507	-	182	-	-	182	-	-	-	-	-	2,362	5,995	8,357
SAU 50	0.01052269%	39,764	-	109	-	-	109	-	-	-	-	-	1,412	7,429	8,841
SAU 53	0.07181360%	271,375	-	742	-	-	742	-	-	-	-	-	9,638	17,296	26,934
SAU 55	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	(38,459)	(38,459)
SAU 56	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	(42,383)	(42,383)
SAU 58	0.00293286%	11,083	-	30	-	-	30	-	-	-	-	-	394	2,747	3,141
SAU 67	0.01218504%	46,046	-	126	-	-	126	-	-	-	-	-	1,635	4,330	5,965
SAU 70	0.01158897%	43,793	-	120	-	-	120	-	-	-	-	-	1,555	8,301	9,856
Seabrook SD	0.25968787%	981,328	-	2,682	-	-	2,682	-	-	-	-	-	34,853	68,773	103,626
Seacoast Charter School	0.03816523%	144,222	-	394	-	-	394	-	-	-	-	-	5,122	35,974	41,096
Shaker Regional SD - SAU 80	0.35292919%	1,333,676	-	3,645	-	-	3,645	-	-	-	-	-	47,367	(18,063)	29,304
Somersworth Housing Authority	0.00460234%	17,392	-	48	-	-	48	-	-	-	-	-	618	4,470	5,088
Somersworth SD	0.35679772%	1,348,294	-	3,685	-	-	3,685	-	-	-	-	-	47,886	52,583	100,469
Souhegan Coop SD	0.27622114%	1,043,806	-	2,853	-	-	2,853	-	-	-	-	-	37,072	68,004	105,076
South Hampton SD	0.03463391%	130,877	-	358	-	-	358	-	-	-	-	-	4,648	25,401	30,049
Southern NH Planning Comm	0.00462371%	17,472	-	48	-	-	48	-	-	-	-	-	621	4,090	4,711
Stark SD	0.00518416%	19,590	-	54	-	-	54	-	-	-	-	-	696	718	1,414
State of New Hampshire	18.07411600%	68,299,847	-	186,658	-	-	186,658	-	-	-	-	-	2,425,760	(6,667,185)	(4,241,425)
Stewartstown SD	0.01970125%	74,449	-	203	-	-	203	-	-	-	-	-	2,644	8,637	11,281
Stoddard SD	0.01474744%	55,729	-	152	-	-	152	-	-	-	-	-	1,979	9,250	11,229
Strafford County	0.76944096%	2,907,622	-	7,946	-	-	7,946	-	-	-	-	-	103,268	546,803	650,071
Strafford SD	0.09296109%	351,288	-	960	-	-	960	-	-	-	-	-	12,476	17,694	30,170
Stratford SD	0.01827637%	69,064	-	189	-	-	189	-	-	-	-	-	2,453	5,573	8,026
Stratham SD	0.19306793%	729,580	-	1,994	-	-	1,994	-	-	-	-	-	25,912	33,954	59,866

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Schedule of OPEB Amounts by Employer

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Sullivan County	0.20321777%	\$ 767,935	\$ -	\$ 2,099	\$ -	\$ -	\$ 2,099	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,274	\$ (10,520)	\$ 16,754
Sunapee SD	0.17499104%	661,269	-	1,807	-	-	1,807	-	-	-	-	-	23,486	(32,894)	(9,408)
Swnh District Fire Mutual Aid	0.01311358%	49,555	-	135	-	-	135	-	-	-	-	-	1,760	5,080	6,840
Tamworth SD	0.07184922%	271,509	-	742	-	-	742	-	-	-	-	-	9,643	11,142	20,785
Thornton Public School Library	0.00018048%	682	-	2	-	-	2	-	-	-	-	-	24	23	47
Thornton SD	0.06895436%	260,570	-	712	-	-	712	-	-	-	-	-	9,254	(7,507)	1,747
Tilton-Northfield Fire Dist	0.10346953%	390,999	-	1,069	-	-	1,069	-	-	-	-	-	13,887	66,435	80,322
Timberlane Reg SD	1.02563789%	3,875,759	-	10,592	-	-	10,592	-	-	-	-	-	137,653	(107,809)	29,844
Town of Albany	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	(5)	(5)
Town of Alexandria	0.01021871%	38,615	-	106	-	-	106	-	-	-	-	-	1,371	12,373	13,744
Town of Allentown	0.07201783%	272,146	-	744	-	-	744	-	-	-	-	-	9,666	35,749	45,415
Town of Alstead	0.00880334%	33,267	-	91	-	-	91	-	-	-	-	-	1,182	1,283	2,465
Town of Alton	0.11304468%	427,182	-	1,167	-	-	1,167	-	-	-	-	-	15,172	72,554	87,726
Town of Amherst	0.13835518%	522,827	-	1,429	-	-	1,429	-	-	-	-	-	18,569	19,539	38,108
Town of Andover	0.00985775%	37,251	-	102	-	-	102	-	-	-	-	-	1,323	2,643	3,966
Town of Antrim	0.03288845%	124,281	-	340	-	-	340	-	-	-	-	-	4,414	(24,778)	(20,364)
Town of Ashland	0.03146595%	118,906	-	325	-	-	325	-	-	-	-	-	4,223	4,227	8,450
Town of Atkinson	0.06778834%	256,164	-	700	-	-	700	-	-	-	-	-	9,098	48,106	57,204
Town of Auburn	0.06717089%	253,830	-	694	-	-	694	-	-	-	-	-	9,015	(44)	8,971
Town of Barnstead	0.06280603%	237,336	-	649	-	-	649	-	-	-	-	-	8,429	14,653	23,082
Town of Barrington	0.08078318%	305,270	-	834	-	-	834	-	-	-	-	-	10,842	17,325	28,167
Town of Bartlett	0.02094563%	79,151	-	216	-	-	216	-	-	-	-	-	2,811	(1,761)	1,050
Town of Bedford	0.50381850%	1,903,868	-	5,203	-	-	5,203	-	-	-	-	-	67,618	144,333	211,951
Town of Belmont	0.14044024%	530,706	-	1,450	-	-	1,450	-	-	-	-	-	18,849	(20,848)	(1,999)
Town of Bennington	0.01102139%	41,648	-	114	-	-	114	-	-	-	-	-	1,479	(4,136)	(2,657)
Town of Bethlehem	0.03312355%	125,170	-	342	-	-	342	-	-	-	-	-	4,446	4,936	9,382
Town of Boscawen	0.04148993%	156,785	-	428	-	-	428	-	-	-	-	-	5,568	9,090	14,658
Town of Bow	0.13314251%	503,129	-	1,375	-	-	1,375	-	-	-	-	-	17,869	(3,018)	14,851
Town of Bradford	0.02074140%	78,379	-	214	-	-	214	-	-	-	-	-	2,784	10,030	12,814
Town of Brentwood	0.03986082%	150,629	-	412	-	-	412	-	-	-	-	-	5,350	5,398	10,748
Town of Bristol	0.10295895%	389,069	-	1,063	-	-	1,063	-	-	-	-	-	13,818	27,631	41,449
Town of Brookline	0.07049797%	266,403	-	728	-	-	728	-	-	-	-	-	9,462	13,081	22,543
Town of Campton	0.06295802%	237,911	-	650	-	-	650	-	-	-	-	-	8,450	33,854	42,304
Town of Canaan	0.03840508%	145,128	-	397	-	-	397	-	-	-	-	-	5,154	13,170	18,324
Town of Candia	0.03660736%	138,335	-	378	-	-	378	-	-	-	-	-	4,913	15,994	20,907
Town of Canterbury	0.01233465%	46,611	-	127	-	-	127	-	-	-	-	-	1,655	9,944	11,599
Town of Carroll	0.02789427%	105,409	-	288	-	-	288	-	-	-	-	-	3,744	549	4,293
Town of Center Harbor	0.02322543%	87,766	-	240	-	-	240	-	-	-	-	-	3,117	3,121	6,238
Town of Charlestown	0.03583081%	135,400	-	370	-	-	370	-	-	-	-	-	4,809	5,228	10,037
Town of Chester	0.06753898%	255,221	-	698	-	-	698	-	-	-	-	-	9,065	34,187	43,252
Town of Chesterfield	0.03677122%	138,954	-	380	-	-	380	-	-	-	-	-	4,935	27,418	32,353
Town of Chichester	0.02220427%	83,907	-	229	-	-	229	-	-	-	-	-	2,980	(14,664)	(11,684)
Town of Clarksville	0.00032060%	1,212	-	3	-	-	3	-	-	-	-	-	43	271	314
Town of Colebrook	0.02732907%	103,273	-	282	-	-	282	-	-	-	-	-	3,668	1,435	5,103
Town of Conway	0.16129326%	609,507	-	1,666	-	-	1,666	-	-	-	-	-	21,647	(33,886)	(12,239)
Town of Cornish	0.00177634%	6,713	-	18	-	-	18	-	-	-	-	-	238	1,376	1,614
Town of Croydon	0.00037047%	1,400	-	4	-	-	4	-	-	-	-	-	50	495	545
Town of Danville	0.03230187%	122,065	-	334	-	-	334	-	-	-	-	-	4,335	12,883	17,218
Town of Deerfield	0.04577167%	172,965	-	473	-	-	473	-	-	-	-	-	6,143	19,695	25,838
Town of Deering	0.00964164%	36,435	-	100	-	-	100	-	-	-	-	-	1,294	2,212	3,506

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town of Derry	0.96822975%	\$ 3,658,820	\$ -	\$ 9,999	\$ -	\$ -	\$ 9,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,948	\$ 179,260	\$ 309,208
Town of Dorchester	0.00067681%	2,558	-	7	-	-	7	-	-	-	-	-	91	608	699
Town of Dublin	0.01604645%	60,638	-	166	-	-	166	-	-	-	-	-	2,154	5,424	7,578
Town of Dunbarton	0.02889880%	109,205	-	298	-	-	298	-	-	-	-	-	3,879	8,414	12,293
Town of Durham	0.32454809%	1,226,427	-	3,352	-	-	3,352	-	-	-	-	-	43,558	65,284	108,842
Town of East Kingston	0.03049466%	115,236	-	315	-	-	315	-	-	-	-	-	4,093	7,289	11,382
Town of Effingham	0.00880334%	33,267	-	91	-	-	91	-	-	-	-	-	1,182	15,441	16,623
Town of Enfield	0.04649361%	175,694	-	480	-	-	480	-	-	-	-	-	6,240	9,031	15,271
Town of Epping	0.14709440%	555,852	-	1,519	-	-	1,519	-	-	-	-	-	19,742	36,468	56,210
Town of Epsom	0.05509509%	208,198	-	569	-	-	569	-	-	-	-	-	7,394	24,459	31,853
Town of Exeter	0.35251597%	1,332,114	-	3,641	-	-	3,641	-	-	-	-	-	47,312	41,812	89,124
Town of Farmington	0.06660569%	251,695	-	688	-	-	688	-	-	-	-	-	8,939	6,216	15,155
Town of Fitzwilliam	0.01898643%	71,747	-	196	-	-	196	-	-	-	-	-	2,548	10,483	13,031
Town of Francesstown	0.00465696%	17,598	-	48	-	-	48	-	-	-	-	-	625	13,401	14,026
Town of Franconia	0.01976774%	74,700	-	204	-	-	204	-	-	-	-	-	2,653	11,121	13,774
Town of Freedom	0.01176470%	44,457	-	121	-	-	121	-	-	-	-	-	1,579	(7,563)	(5,984)
Town of Fremont	0.03228287%	121,993	-	333	-	-	333	-	-	-	-	-	4,333	21,141	25,474
Town of Gilford	0.22091232%	834,800	-	2,281	-	-	2,281	-	-	-	-	-	29,649	46,854	76,503
Town of Gilmanton	0.05554630%	209,903	-	574	-	-	574	-	-	-	-	-	7,455	37,380	44,835
Town of Goffstown	0.35975433%	1,359,467	-	3,715	-	-	3,715	-	-	-	-	-	48,283	189,818	238,101
Town of Gorham	0.05004629%	189,119	-	517	-	-	517	-	-	-	-	-	6,717	22,633	29,350
Town of Goshen	0.00123726%	4,675	-	13	-	-	13	-	-	-	-	-	166	976	1,142
Town of Grafton	0.00891971%	33,706	-	92	-	-	92	-	-	-	-	-	1,197	(6,066)	(4,869)
Town of Grantham	0.03181979%	120,243	-	329	-	-	329	-	-	-	-	-	4,271	11,415	15,686
Town of Greenfield	0.01755681%	66,345	-	181	-	-	181	-	-	-	-	-	2,356	12,819	15,175
Town of Greenland	0.07944142%	300,199	-	820	-	-	820	-	-	-	-	-	10,662	33,256	43,918
Town of Greenville	0.02905791%	109,806	-	300	-	-	300	-	-	-	-	-	3,900	6,589	10,489
Town of Groton	0.00072669%	2,746	-	8	-	-	8	-	-	-	-	-	98	592	690
Town of Hampstead	0.10542873%	398,402	-	1,089	-	-	1,089	-	-	-	-	-	14,150	1,432	15,582
Town of Hampton	0.59077612%	2,232,470	-	6,101	-	-	6,101	-	-	-	-	-	79,289	79,224	158,513
Town of Hampton Falls	0.04661710%	176,160	-	481	-	-	481	-	-	-	-	-	6,257	18,631	24,888
Town of Hancock	0.01030658%	38,947	-	106	-	-	106	-	-	-	-	-	1,383	(12,174)	(10,791)
Town of Hanover	0.32358630%	1,222,793	-	3,342	-	-	3,342	-	-	-	-	-	43,429	34,158	77,587
Town of Harrisville	0.00456434%	17,248	-	47	-	-	47	-	-	-	-	-	613	(4,637)	(4,024)
Town of Haverhill	0.02913628%	110,102	-	301	-	-	301	-	-	-	-	-	3,910	42,027	45,937
Town of Hebron	0.00581586%	21,977	-	60	-	-	60	-	-	-	-	-	781	374	1,155
Town of Henniker	0.06736325%	254,557	-	696	-	-	696	-	-	-	-	-	9,041	(10,799)	(1,758)
Town of Hillsborough	0.09742332%	368,151	-	1,006	-	-	1,006	-	-	-	-	-	13,075	10,798	23,873
Town of Hinsdale	0.04041415%	152,720	-	417	-	-	417	-	-	-	-	-	5,424	(5,859)	(435)
Town of Holderness	0.03732693%	141,054	-	385	-	-	385	-	-	-	-	-	5,010	11,498	16,508
Town of Hollis	0.16899232%	638,601	-	1,745	-	-	1,745	-	-	-	-	-	22,681	60,154	82,835
Town of Hooksett	0.39399165%	1,488,846	-	4,069	-	-	4,069	-	-	-	-	-	52,878	99,394	152,272
Town of Hopkinton	0.09219879%	348,408	-	952	-	-	952	-	-	-	-	-	12,374	36,464	48,838
Town of Hudson	0.70493221%	2,663,852	-	7,280	-	-	7,280	-	-	-	-	-	94,610	175,759	270,369
Town of Jackson	0.01581372%	59,758	-	163	-	-	163	-	-	-	-	-	2,122	6,376	8,498
Town of Jaffrey	0.09176420%	346,766	-	948	-	-	948	-	-	-	-	-	12,316	37,445	49,761
Town of Jefferson	0.00071956%	2,719	-	7	-	-	7	-	-	-	-	-	97	147	244
Town of Kensington	0.03524661%	133,193	-	364	-	-	364	-	-	-	-	-	4,731	25,379	30,110
Town of Kingston	0.06554891%	247,701	-	677	-	-	677	-	-	-	-	-	8,797	23,141	31,938
Town of Lancaster	0.04431355%	167,455	-	458	-	-	458	-	-	-	-	-	5,947	4,716	10,663

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town of Lee	0.07079957%	\$ 267,543	\$ -	\$ 731	\$ -	\$ -	\$ 731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,502	\$ 57,561	\$ 67,063
Town of Lempster	0.00172410%	6,515	-	18	-	-	18	-	-	-	-	-	231	2,276	2,507
Town of Lincoln	0.06668406%	251,991	-	689	-	-	689	-	-	-	-	-	8,950	41,972	50,922
Town of Lisbon	0.01806027%	68,247	-	187	-	-	187	-	-	-	-	-	2,424	14,829	17,253
Town of Litchfield	0.10185705%	384,905	-	1,052	-	-	1,052	-	-	-	-	-	13,670	27,207	40,877
Town of Littleton	0.15390292%	581,580	-	1,589	-	-	1,589	-	-	-	-	-	20,656	28,694	49,350
Town of Londonderry	0.83441992%	3,153,170	-	8,617	-	-	8,617	-	-	-	-	-	111,989	(99,940)	12,049
Town of Loudon	0.06712102%	253,642	-	693	-	-	693	-	-	-	-	-	9,008	36,069	45,077
Town of Lyme	0.01605594%	60,673	-	166	-	-	166	-	-	-	-	-	2,155	14,440	16,595
Town of Lyndeborough	0.00331046%	12,510	-	34	-	-	34	-	-	-	-	-	444	13,425	13,869
Town of Madison	0.02761167%	104,341	-	285	-	-	285	-	-	-	-	-	3,706	6,760	10,466
Town of Marlborough	0.01733596%	65,510	-	179	-	-	179	-	-	-	-	-	2,327	12,839	15,166
Town of Marlow	0.00118977%	4,496	-	12	-	-	12	-	-	-	-	-	160	605	765
Town of Mason	0.01144648%	43,255	-	118	-	-	118	-	-	-	-	-	1,536	3,711	5,247
Town of Meredith	0.11350776%	428,932	-	1,172	-	-	1,172	-	-	-	-	-	15,234	27,827	43,061
Town of Merrimack	0.64265338%	2,428,508	-	6,637	-	-	6,637	-	-	-	-	-	86,252	195,296	281,548
Town of Middleton	0.02267685%	85,693	-	234	-	-	234	-	-	-	-	-	3,044	5,245	8,289
Town of Milford	0.21720765%	820,801	-	2,243	-	-	2,243	-	-	-	-	-	29,152	23,676	52,828
Town of Milton	0.05623737%	212,514	-	581	-	-	581	-	-	-	-	-	7,548	24,226	31,774
Town of Monroe	0.00144387%	5,456	-	15	-	-	15	-	-	-	-	-	194	1,108	1,302
Town of Mont Vernon	0.02394974%	90,503	-	247	-	-	247	-	-	-	-	-	3,214	244	3,458
Town of Moultonborough	0.09696736%	366,428	-	1,001	-	-	1,001	-	-	-	-	-	13,014	54,382	67,396
Town of Nelson	0.00132513%	5,008	-	14	-	-	14	-	-	-	-	-	178	1,304	1,482
Town of New Boston	0.04565531%	172,526	-	472	-	-	472	-	-	-	-	-	6,127	(3,456)	2,671
Town of New Castle	0.03512075%	132,717	-	363	-	-	363	-	-	-	-	-	4,714	9,273	13,987
Town of New Durham	0.03255597%	123,025	-	336	-	-	336	-	-	-	-	-	4,369	19,105	23,474
Town of New Hampton	0.02967061%	112,122	-	306	-	-	306	-	-	-	-	-	3,982	24,881	28,863
Town of New Ipswich	0.02562159%	96,821	-	265	-	-	265	-	-	-	-	-	3,439	(14,778)	(11,339)
Town of New London	0.07571776%	286,128	-	782	-	-	782	-	-	-	-	-	10,162	35,417	45,579
Town of Newbury	0.02742643%	103,641	-	283	-	-	283	-	-	-	-	-	3,681	7,217	10,898
Town of Newfields	0.01841886%	69,603	-	190	-	-	190	-	-	-	-	-	2,472	(3,603)	(1,131)
Town of Newington	0.13298340%	502,528	-	1,373	-	-	1,373	-	-	-	-	-	17,848	41,163	59,011
Town of Newmarket	0.10554985%	398,860	-	1,090	-	-	1,090	-	-	-	-	-	14,166	2,106	16,272
Town of Newport	0.10809087%	408,462	-	1,116	-	-	1,116	-	-	-	-	-	14,507	(14,055)	452
Town of Newton	0.04176303%	157,817	-	431	-	-	431	-	-	-	-	-	5,605	28,329	33,934
Town of North Hampton	0.17352342%	655,724	-	1,792	-	-	1,792	-	-	-	-	-	23,289	(28,477)	(5,188)
Town of Northfield	0.03767839%	142,382	-	389	-	-	389	-	-	-	-	-	5,057	(19,491)	(14,434)
Town of Northumberland	0.01818613%	68,723	-	188	-	-	188	-	-	-	-	-	2,441	10,313	12,754
Town of Northwood	0.05569591%	210,468	-	575	-	-	575	-	-	-	-	-	7,475	7,354	14,829
Town of Nottingham	0.04461753%	168,604	-	461	-	-	461	-	-	-	-	-	5,988	9,375	15,363
Town of Orford	0.00749958%	28,340	-	77	-	-	77	-	-	-	-	-	1,007	3,180	4,187
Town of Ossipee	0.05780948%	218,455	-	597	-	-	597	-	-	-	-	-	7,759	15,968	23,727
Town of Pelham	0.34531562%	1,304,905	-	3,566	-	-	3,566	-	-	-	-	-	46,345	68,949	115,294
Town of Pembroke	0.07118191%	268,988	-	735	-	-	735	-	-	-	-	-	9,553	6,775	16,328
Town of Peterborough	0.11226812%	424,247	-	1,159	-	-	1,159	-	-	-	-	-	15,068	39,936	55,004
Town of Piermont	0.00574699%	21,717	-	59	-	-	59	-	-	-	-	-	771	4,807	5,578
Town of Pittsburg	0.00487069%	18,406	-	50	-	-	50	-	-	-	-	-	654	(5,332)	(4,678)
Town of Pittsfield	0.05434941%	205,380	-	561	-	-	561	-	-	-	-	-	7,294	24,777	32,071
Town of Plainfield	0.02274572%	85,953	-	235	-	-	235	-	-	-	-	-	3,053	24,959	28,012
Town of Plaistow	0.13489748%	509,761	-	1,393	-	-	1,393	-	-	-	-	-	18,105	49,267	67,372

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Schedule of OPEB Amounts by Employer

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town of Plymouth	0.14478848%	\$ 547,138	\$ -	\$ 1,495	\$ -	\$ -	\$ 1,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,432	\$ 61,746	\$ 81,178
Town of Raymond	0.12108571%	457,568	-	1,250	-	-	1,250	-	-	-	-	-	16,251	29,307	45,558
Town of Rindge	0.05306702%	200,534	-	548	-	-	548	-	-	-	-	-	7,122	(1,382)	5,740
Town of Rollinsford	0.02367189%	89,453	-	244	-	-	244	-	-	-	-	-	3,177	26,902	30,079
Town of Rumney	0.00967251%	36,551	-	100	-	-	100	-	-	-	-	-	1,298	6,185	7,483
Town of Rye	0.16116264%	609,014	-	1,664	-	-	1,664	-	-	-	-	-	21,630	55,560	77,190
Town of Salem	1.11776068%	4,223,879	-	11,544	-	-	11,544	-	-	-	-	-	150,017	261,307	411,324
Town of Salisbury	0.00054383%	2,055	-	6	-	-	6	-	-	-	-	-	73	569	642
Town of Sanbornton	0.04426368%	167,267	-	457	-	-	457	-	-	-	-	-	5,941	(12,113)	(6,172)
Town of Sandown	0.05205774%	196,720	-	538	-	-	538	-	-	-	-	-	6,987	25,244	32,231
Town of Sandwich	0.01685150%	63,680	-	174	-	-	174	-	-	-	-	-	2,262	6,727	8,989
Town of Seabrook	0.53182913%	2,009,716	-	5,492	-	-	5,492	-	-	-	-	-	71,378	364,295	435,673
Town of Shelburne	0.00072906%	2,755	-	8	-	-	8	-	-	-	-	-	98	753	851
Town of South Hampton	0.00989099%	37,377	-	102	-	-	102	-	-	-	-	-	1,327	12,326	13,653
Town of Springfield	0.01243914%	47,006	-	128	-	-	128	-	-	-	-	-	1,669	6,537	8,206
Town of Stark	0.00013299%	503	-	1	-	-	1	-	-	-	-	-	18	(338)	(320)
Town of Stewartstown	0.00029685%	1,122	-	3	-	-	3	-	-	-	-	-	40	242	282
Town of Strafford	0.04285068%	161,927	-	443	-	-	443	-	-	-	-	-	5,751	17,080	22,831
Town of Stratford	0.00057232%	2,163	-	6	-	-	6	-	-	-	-	-	77	202	279
Town of Stratham	0.09659215%	365,010	-	998	-	-	998	-	-	-	-	-	12,964	52,993	65,957
Town of Sugar Hill	0.01332256%	50,344	-	138	-	-	138	-	-	-	-	-	1,788	4,042	5,830
Town of Sunapee	0.04478376%	169,232	-	462	-	-	462	-	-	-	-	-	6,011	15,172	21,183
Town of Sutton	0.01605357%	60,664	-	166	-	-	166	-	-	-	-	-	2,155	(1,975)	180
Town of Swanzy	0.06451825%	243,806	-	666	-	-	666	-	-	-	-	-	8,659	14,736	23,395
Town of Tamworth	0.01803177%	68,140	-	186	-	-	186	-	-	-	-	-	2,420	(4,760)	(2,340)
Town of Thornton	0.02711296%	102,457	-	280	-	-	280	-	-	-	-	-	3,639	(9,218)	(5,579)
Town of Tilton	0.07085181%	267,740	-	732	-	-	732	-	-	-	-	-	9,509	(41,495)	(31,986)
Town of Troy	0.01479493%	55,908	-	153	-	-	153	-	-	-	-	-	1,986	(3,254)	(1,268)
Town of Troy Water And Sewer	0.00107103%	4,047	-	11	-	-	11	-	-	-	-	-	144	714	858
Town of Tuftonboro	0.04094848%	154,739	-	423	-	-	423	-	-	-	-	-	5,496	1,213	6,709
Town of Unity	0.00098791%	3,733	-	10	-	-	10	-	-	-	-	-	133	496	629
Town of Wakefield	0.10034194%	379,180	-	1,036	-	-	1,036	-	-	-	-	-	13,467	21,961	35,428
Town of Walpole	0.03499251%	132,232	-	361	-	-	361	-	-	-	-	-	4,696	(11,406)	(6,710)
Town of Warner	0.02105250%	79,555	-	217	-	-	217	-	-	-	-	-	2,825	(17,427)	(14,602)
Town of Warren	0.00376641%	14,233	-	39	-	-	39	-	-	-	-	-	505	(281)	224
Town of Washington	0.00632644%	23,907	-	65	-	-	65	-	-	-	-	-	849	2,809	3,658
Town of Waterville Valley	0.04486450%	169,537	-	463	-	-	463	-	-	-	-	-	6,021	5,939	11,960
Town of Weare	0.09380414%	354,474	-	969	-	-	969	-	-	-	-	-	12,590	65,764	78,354
Town of Webster	0.01069842%	40,428	-	110	-	-	110	-	-	-	-	-	1,436	1,216	2,652
Town of Westmoreland	0.00131801%	4,981	-	14	-	-	14	-	-	-	-	-	177	347	524
Town of Whitefield	0.03376712%	127,602	-	349	-	-	349	-	-	-	-	-	4,532	9,482	14,014
Town of Wilnot	0.00834026%	31,517	-	86	-	-	86	-	-	-	-	-	1,119	6,461	7,580
Town of Wilton	0.05336862%	201,673	-	551	-	-	551	-	-	-	-	-	7,163	32,350	39,513
Town of Winchester	0.02754755%	104,099	-	284	-	-	284	-	-	-	-	-	3,697	(24,088)	(20,391)
Town of Windham	0.35890178%	1,356,245	-	3,707	-	-	3,707	-	-	-	-	-	48,169	69,618	117,787
Town of Wolfeboro	0.17820888%	673,429	-	1,840	-	-	1,840	-	-	-	-	-	23,918	32,661	56,579
Town of Woodstock	0.03514924%	132,825	-	363	-	-	363	-	-	-	-	-	4,717	(18,623)	(13,906)
Unity SD	0.02484741%	93,895	-	257	-	-	257	-	-	-	-	-	3,335	5,427	8,762
Village District of Eastman	0.00213493%	8,068	-	22	-	-	22	-	-	-	-	-	287	3,184	3,471
Village District of Eidelweiss	0.00105203%	3,975	-	11	-	-	11	-	-	-	-	-	141	1,586	1,727

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Schedule of OPEB Amounts by Employer

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Virtual Lrng Acad Charter Schl	0.14451300%	\$ 546,097	\$ -	\$ 1,492	\$ -	\$ -	\$ 1,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,395	\$ (13,408)	\$ 5,987
Wakefield SD	0.10836635%	409,503	-	1,119	-	-	1,119	-	-	-	-	-	14,544	46,777	61,321
Warner Village Water District	0.00079555%	3,006	-	8	-	-	8	-	-	-	-	-	107	498	605
Warren SD	0.02423709%	91,589	-	250	-	-	250	-	-	-	-	-	3,253	3,215	6,468
Washington SD	0.01254601%	47,410	-	130	-	-	130	-	-	-	-	-	1,684	3	1,687
Waterville Estates Village Dis	0.00416775%	15,749	-	43	-	-	43	-	-	-	-	-	559	9,658	10,217
Waterville Valley SD	0.01900306%	71,810	-	196	-	-	196	-	-	-	-	-	2,550	2,059	4,609
Weare SD	0.20134406%	760,854	-	2,079	-	-	2,079	-	-	-	-	-	27,023	(1,443)	25,580
Weeks Public Library	0.00067681%	2,558	-	7	-	-	7	-	-	-	-	-	91	(23)	68
Wentworth SD	0.02050867%	77,500	-	212	-	-	212	-	-	-	-	-	2,753	6,254	9,007
Westmoreland SD	0.03629627%	137,159	-	375	-	-	375	-	-	-	-	-	4,871	4,092	8,963
White Mountains Reg SD	0.29213935%	1,103,958	-	3,017	-	-	3,017	-	-	-	-	-	39,209	(7,494)	31,715
Wilton-Lyndeborough Coop SD	0.15509981%	586,103	-	1,602	-	-	1,602	-	-	-	-	-	20,816	(6,972)	13,844
Winchester SD	0.09571822%	361,707	-	989	-	-	989	-	-	-	-	-	12,847	39,111	51,958
Windham SD	0.75649599%	2,858,705	-	7,813	-	-	7,813	-	-	-	-	-	101,531	41,549	143,080
Winnacunnet Coop SD	0.41246038%	1,558,637	-	4,260	-	-	4,260	-	-	-	-	-	55,357	95,021	150,378
Winnisquam Reg SD	0.36499074%	1,379,255	-	3,769	-	-	3,769	-	-	-	-	-	48,986	29,296	78,282
Woodsville Fire District	0.00369755%	13,973	-	38	-	-	38	-	-	-	-	-	496	4,623	5,119
Woodsville Water & Light Dept	0.00290912%	10,993	-	30	-	-	30	-	-	-	-	-	390	2,832	3,222
Total for All Employers	100.000017%	\$ 377,887,692	\$ -	\$ 1,032,735	\$ -	\$ -	\$ 1,032,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$13,421,178	\$ -	\$ 13,421,178

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

Sensitivity Analysis by Employer – OPEB

Entity	Proportionate Share	As of June 30, 2022		
		Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Allenstown SD	0.0975%	\$ 368,384	\$ 340,898	\$ 399,944
Alton SD	0.1377%	520,171	481,360	564,734
Amherst SD	0.4585%	1,732,652	1,603,375	1,881,089
Andover SD	0.0574%	216,956	200,769	235,543
Androscoggin Valley Reg Refuse	0.0058%	21,843	20,213	23,714
Ashland Electric Dept - Emp	0.0000%	0	0	0
Ashland SD	0.0547%	206,807	191,376	224,524
Auburn SD	0.1407%	531,667	491,998	577,215
Barnstead SD	0.1278%	483,072	447,029	524,457
Barrington SD	0.2496%	943,162	872,790	1,023,963
Bartlett SD	0.0728%	275,144	254,615	298,715
Bath SD	0.0214%	80,820	74,790	87,744
Bcep Solid Waste District	0.0022%	8,471	7,839	9,197
Bedford SD	1.0905%	4,120,857	3,813,391	4,473,892
Belknap County	0.2462%	930,544	861,114	1,010,264
Belknap County Conserv. Dist	0.0004%	1,409	1,304	1,530
Berlin Housing Authority	0.0022%	8,409	7,781	9,129
Berlin Water Works	0.0046%	17,239	15,953	18,716
Bethlehem SD	0.0573%	216,687	200,519	235,251
Bow SD - SAU 67	0.4731%	1,787,672	1,654,290	1,940,822
Brentwood SD	0.0903%	341,202	315,744	370,433
Brookline Public Library	0.0005%	1,929	1,785	2,095
Brookline SD	0.1401%	529,387	489,888	574,740
Campton SD	0.0926%	349,889	323,783	379,864
Candia SD	0.0750%	283,400	262,255	307,679
Carroll County	0.2499%	944,481	874,011	1,025,395
Center Conway Fire Precinct	0.0045%	16,961	15,695	18,414
Central Hooksett Wtr Precinct	0.0015%	5,699	5,273	6,187
Cheshire County	0.2252%	851,016	787,520	923,923
Chester SD - (SAU 82)	0.1334%	504,251	466,628	547,450
Chesterfield SD	0.0802%	303,250	280,624	329,230
Chichester SD	0.0672%	253,992	235,041	275,752
City of Berlin	0.2471%	933,649	863,988	1,013,635
City of Claremont	0.2296%	867,538	802,809	941,860
City of Concord	1.3653%	5,159,234	4,774,292	5,601,227
City of Dover	1.6804%	6,350,159	5,876,360	6,894,179
City of Franklin	0.2262%	854,705	790,933	927,928
City of Keene	0.7189%	2,716,718	2,514,017	2,949,460
City of Laconia	0.5518%	2,085,242	1,929,657	2,263,885
City of Lebanon	0.4956%	1,872,764	1,733,033	2,033,204
City of Manchester	3.3945%	12,827,319	11,870,245	13,926,240
City of Nashua	2.9206%	11,036,713	10,213,239	11,982,231
City of Portsmouth	1.0231%	3,866,228	3,577,760	4,197,449
City of Rochester	0.6152%	2,324,840	2,151,378	2,524,009
City of Somersworth	0.2809%	1,061,646	982,434	1,152,597
Claremont SD	0.4377%	1,654,138	1,530,719	1,795,849
Cocheco Academy of The Arts	0.0036%	13,587	12,573	14,751
Colebrook SD	0.0801%	302,838	280,242	328,782
Community College System of NH	0.7787%	2,942,729	2,723,165	3,194,833
Concord SD	1.3504%	5,102,814	4,722,082	5,539,973

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Contoocook Valley SD	0.7489%	\$ 2,830,033	\$ 2,618,878	\$ 3,072,482
Conway SD	0.4286%	1,619,804	1,498,947	1,758,573
Conway Village Fire District	0.0329%	124,237	114,967	134,880
Cook Memorial Library	0.0003%	1,185	1,096	1,286
Coos County Institute	0.1282%	484,553	448,399	526,065
Coos County Nursing Home	0.0282%	106,378	98,441	115,492
Cornish SD	0.0343%	129,477	119,817	140,570
County of Merrimack	0.7129%	2,693,825	2,492,833	2,924,606
Croydon Village School	0.0051%	19,115	17,689	20,752
Deerfield Community School	0.1351%	510,461	472,374	554,192
Derry Coop SD	0.8752%	3,307,191	3,060,434	3,590,519
Derry Housing Authority	0.0003%	1,203	1,113	1,306
Dover Housing Authority	0.0105%	39,674	36,714	43,073
Dresden SD	0.2018%	762,694	705,788	828,034
Dunbarton SD - SAU 67	0.0556%	209,947	194,283	227,934
East Kingston SD	0.0381%	143,952	133,212	156,285
Epping SD	0.2603%	983,500	910,119	1,067,757
Epsom SD	0.1041%	393,404	364,051	427,107
Errol SD	0.0039%	14,843	13,736	16,115
Exeter Reg Coop SD	0.8986%	3,395,648	3,142,291	3,686,554
Exeter SD	0.3334%	1,259,927	1,165,921	1,367,865
Fall Mountain Reg SD	0.4460%	1,685,395	1,559,644	1,829,783
Farmington SD - (SAU 61)	0.2190%	827,540	765,796	898,436
Franklin SD	0.2416%	912,856	844,746	991,061
Freedom SD	0.0200%	75,750	70,098	82,239
Fremont SD - SAU 83	0.1016%	383,954	355,306	416,847
Gilford SD	0.3489%	1,318,429	1,220,058	1,431,379
Gilmanton SD	0.1058%	399,641	369,822	433,878
Goffstown SD	0.6845%	2,586,729	2,393,727	2,808,335
Goffstown Village Precinct	0.0010%	3,733	3,455	4,053
Governor Wentworth Reg SD	0.7416%	2,802,411	2,593,317	3,042,494
Grafton County	0.3355%	1,267,788	1,173,196	1,376,400
Grantham SD	0.0759%	286,675	265,286	311,235
Great Bay Elearning School	0.0270%	101,918	94,314	110,649
Greenland SD	0.1128%	426,383	394,570	462,912
Grs Coop SD	0.1014%	383,191	354,600	416,019
Hampstead SD	0.2906%	1,098,134	1,016,200	1,192,212
Hampton Falls SD	0.0914%	345,312	319,547	374,895
Hampton SD - SAU 90	0.3524%	1,331,522	1,232,174	1,445,594
Hanover SD	0.1754%	662,912	613,450	719,704
Harrisville SD	0.0196%	74,099	68,570	80,447
Haverhill Coop SD	0.1857%	701,769	649,409	761,890
Henniker SD	0.1135%	428,833	396,837	465,571
Hill SD	0.0124%	46,979	43,474	51,004
Hillsboro-Deering SD	0.3492%	1,319,667	1,221,204	1,432,724
Hillsborough County	0.7574%	2,862,276	2,648,716	3,107,488
Hinsdale SD	0.1775%	670,818	620,767	728,287
Holderness SD	0.0611%	230,740	213,524	250,508
Hollis SD	0.2165%	818,279	757,226	888,381
Hollis-Brookline Coop	0.3464%	1,308,836	1,211,180	1,420,964

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Hooksett Public Library	0.0028%	\$ 10,401	\$ 9,625	\$ 11,292
Hooksett SD	0.2962%	1,119,187	1,035,682	1,215,069
Hooksett Sewer Commission	0.0032%	12,007	11,111	13,036
Hooksett Village Wtr Precinct	0.0028%	10,625	9,832	11,536
Hopkinton SD	0.2984%	1,127,435	1,043,314	1,224,022
Hudson SD	0.7554%	2,854,424	2,641,449	3,098,963
Inter-Lakes SD	0.3912%	1,478,382	1,368,077	1,605,035
Jackson SD	0.0191%	72,070	66,693	78,245
Jaffrey-Rindge Coop SD	0.3647%	1,378,052	1,275,233	1,496,110
John Stark SD	0.1758%	664,213	614,655	721,116
Kearsarge Reg SD - SAU 65	0.5971%	2,256,206	2,087,866	2,449,496
Keene SD	0.8295%	3,134,674	2,900,789	3,403,223
Kensington SD	0.0526%	198,811	183,977	215,843
Laconia Housing & Redevelopmnt	0.0111%	42,097	38,956	45,704
Laconia SD	0.5624%	2,125,194	1,966,629	2,307,260
Laconia Water Works	0.0078%	29,543	27,338	32,073
Lafayette Reg SD	0.0401%	151,670	140,354	164,664
Lakes Region Mutual Fire Aid	0.0106%	40,204	37,204	43,648
Lakes Region Planning Comm.	0.0021%	7,942	7,349	8,622
Land & Comm Heritage Inv Prog	0.0030%	11,164	10,331	12,120
Landaff SD	0.0043%	16,234	15,023	17,625
Lebanon SD	0.6134%	2,317,983	2,145,034	2,516,566
Lempster SD	0.0295%	111,664	103,332	121,230
Lincoln-Woodstock Coop SD	0.1103%	416,709	385,618	452,409
Lisbon Reg SD	0.1005%	379,889	351,544	412,434
Litchfield SD	0.3442%	1,300,759	1,203,706	1,412,195
Littleton Public Library	0.0011%	4,137	3,828	4,491
Littleton SD	0.2258%	853,305	789,638	926,408
Littleton Water & Light	0.0095%	35,869	33,193	38,942
Londonderry SD	1.2252%	4,629,936	4,284,486	5,026,584
Lower Bartlett Water Precinct	0.0011%	4,316	3,994	4,686
Lyme SD	0.0785%	296,735	274,595	322,157
Madison SD	0.0479%	180,988	167,484	196,494
Manchester SD	3.0995%	11,712,637	10,838,731	12,716,062
Marlborough SD	0.0499%	188,455	174,394	204,600
Marlow SD	0.0124%	47,042	43,532	51,072
Mascenic Reg SD	0.2548%	962,923	891,077	1,045,416
Mascoma Valley Regional SD	0.1244%	470,185	435,104	510,466
Mason SD (SAU 89)	0.0198%	74,825	69,243	81,236
Meriden Village Water District	0.0004%	1,526	1,412	1,656
Merrimack SD	0.9555%	3,610,594	3,341,200	3,919,915
Merrimack Valley SD	0.6125%	2,314,457	2,141,770	2,512,737
Merrimack Village District	0.0081%	30,584	28,302	33,204
Middleton SD	0.0286%	108,119	100,052	117,382
Milan SD	0.0206%	78,029	72,207	84,714
Milford Area Communication Ctr	0.0025%	9,351	8,653	10,152
Milford SD	0.6150%	2,324,104	2,150,697	2,523,210
Milton SD	0.1222%	461,965	427,497	501,542
Monadnock Reg SD- SAU 93	0.4143%	1,565,457	1,448,655	1,699,570
Monroe SD	0.0388%	146,618	135,678	159,179

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Mont Vernon SD	0.0605%	\$ 228,479	\$ 211,432	\$ 248,053
Moultonborough SD - SAU 45	0.2093%	791,079	732,055	858,851
Mountain Lakes District	0.0001%	547	507	594
Nashua Airport Authority	0.0023%	8,687	8,039	9,431
Nashua Housing Redevelop Auth	0.0109%	41,092	38,026	44,612
Nelson SD	0.0173%	65,385	60,506	70,986
New Boston SD	0.1175%	443,972	410,847	482,008
New Castle SD	0.0129%	48,684	45,052	52,855
New London-Springfield Wtr Sys	0.0013%	5,052	4,675	5,485
Newfields SD	0.0361%	136,441	126,261	148,130
Newfound Area SD	0.3297%	1,245,928	1,152,966	1,352,667
Newington SD	0.0182%	68,759	63,629	74,650
Newmarket Housing Authority	0.0010%	3,724	3,446	4,043
Newmarket SD	0.3323%	1,255,718	1,162,026	1,363,296
Newport SD	0.2227%	841,540	778,751	913,635
Next Charter School	0.0169%	63,752	58,995	69,213
NH Comm Development Fin Auth	0.0016%	5,941	5,498	6,450
NH Municipal Bond Bank	0.0018%	6,722	6,220	7,297
North Conway Wtr Precinct	0.0179%	67,503	62,466	73,286
North Country Charter Academy	0.0080%	30,278	28,019	32,872
North Country Edu Srvc Ag Inc	0.0168%	63,455	58,721	68,892
North Hampton SD	0.1365%	515,899	477,407	560,096
Northumberland SD	0.0947%	357,920	331,215	388,583
Northwood SD	0.0895%	338,357	313,111	367,344
Nottingham SD	0.1193%	450,640	417,017	489,246
Oyster River Coop SD	0.6916%	2,613,328	2,418,342	2,837,212
Pease Development Authority	0.0719%	271,671	251,401	294,945
Pelham SD	0.4225%	1,596,705	1,477,571	1,733,495
Pembroke SD	0.3940%	1,488,729	1,377,652	1,616,269
Pemi Baker Coop	0.1897%	716,855	663,368	778,268
Piermont SD	0.0145%	54,706	50,624	59,392
Pittsburg SD	0.0382%	144,455	133,677	156,830
Pittsfield SD	0.1481%	559,737	517,974	607,690
Plainfield SD	0.0753%	284,414	263,193	308,780
Plaistow Public Library	0.0013%	4,837	4,476	5,251
Plymouth SD	0.1302%	491,965	455,259	534,112
Plymouth Village Water & Sewer	0.0042%	15,893	14,707	17,255
Portsmouth Housing Authority	0.0145%	54,822	50,732	59,519
Portsmouth SD	0.9315%	3,520,172	3,257,524	3,821,746
Profile SD	0.0800%	302,362	279,802	328,265
Prospect Mountain High School	0.1412%	533,578	493,767	579,290
Raymond SD	0.3054%	1,153,944	1,067,845	1,252,803
Rivendell Interstate SD	0.0472%	178,350	165,043	193,629
Rochester SD	1.0284%	3,886,294	3,596,329	4,219,234
Rockingham County	0.5950%	2,248,569	2,080,799	2,441,205
Rockingham Planning Comm	0.0030%	11,397	10,547	12,373
Rollinsford SD	0.0428%	161,712	149,646	175,566
Rumney SD	0.0374%	141,404	130,853	153,518
Rye SD	0.1539%	581,526	538,137	631,346
Rye Water District	0.0019%	7,081	6,552	7,687

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Salem Housing Authority	0.0026%	\$ 9,952	\$ 9,210	\$ 10,805
Salem SD	1.0667%	4,031,090	3,730,322	4,376,435
Sanborn Regional SD	0.4495%	1,698,757	1,572,009	1,844,290
Sanbornton Public Library	0.0006%	2,208	2,043	2,397
Sandown Public Library	0.0008%	2,854	2,641	3,098
SAU 02	0.0079%	29,919	27,687	32,483
SAU 03	0.3171%	1,198,267	1,108,861	1,300,922
SAU 06	0.0072%	27,209	25,179	29,540
SAU 07	0.0089%	33,509	31,009	36,380
SAU 09	0.0096%	36,417	33,699	39,536
SAU 13	0.0060%	22,650	20,960	24,591
SAU 15	0.0053%	20,147	18,644	21,873
SAU 16	0.0253%	95,753	88,609	103,956
SAU 19	0.0190%	71,738	66,386	77,884
SAU 20	0.0058%	21,852	20,221	23,724
SAU 21	0.0153%	57,811	53,497	62,763
SAU 23	0.0319%	120,692	111,687	131,031
SAU 24	0.0185%	69,791	64,584	75,770
SAU 29	0.0217%	81,852	75,745	88,864
SAU 34	0.0055%	20,658	19,117	22,428
SAU 35	0.0146%	55,136	51,023	59,860
SAU 39	0.0183%	69,306	64,135	75,244
SAU 41	0.0162%	61,248	56,678	66,495
SAU 42	2.6861%	10,150,617	9,393,257	11,020,223
SAU 44	0.0268%	101,191	93,641	109,860
SAU 46	0.0079%	29,821	27,596	32,375
SAU 48	0.0176%	66,507	61,544	72,204
SAU 50	0.0105%	39,764	36,797	43,171
SAU 53	0.0718%	271,375	251,127	294,623
SAU 55	0.0000%	0	0	0
SAU 56	0.0000%	0	0	0
SAU 58	0.0029%	11,083	10,256	12,032
SAU 67	0.0122%	46,046	42,610	49,991
SAU 70	0.0116%	43,793	40,526	47,545
Seabrook SD	0.2597%	981,328	908,109	1,065,399
Seacoast Charter School	0.0382%	144,222	133,461	156,577
Shaker Regional SD - SAU 80	0.3529%	1,333,676	1,234,167	1,447,932
Somersworth Housing Authority	0.0046%	17,392	16,094	18,882
Somersworth SD	0.3568%	1,348,294	1,247,695	1,463,803
Souhegan Coop SD	0.2762%	1,043,806	965,925	1,133,229
South Hampton SD	0.0346%	130,877	121,112	142,090
Southern NH Planning Comm	0.0046%	17,472	16,169	18,969
Stark SD	0.0052%	19,590	18,129	21,269
State of New Hampshire	18.0741%	68,299,847	63,203,844	74,151,116
Stewartstown SD	0.0197%	74,449	68,894	80,827
Stoddard SD	0.0147%	55,729	51,571	60,503
Strafford County	0.7694%	2,907,622	2,690,678	3,156,719
Strafford SD	0.0930%	351,288	325,078	381,383
Stratford SD	0.0183%	69,064	63,911	74,981
Stratham SD	0.1931%	729,580	675,144	792,083

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Sensitivity Analysis by Employer – OPEB

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		6.75%	7.75%	5.75%
Sullivan County	0.2032%	\$ 767,935	\$ 710,637	\$ 833,724
Sunapee SD	0.1750%	661,269	611,931	717,921
Swmh District Fire Mutual Aid	0.0131%	49,555	45,857	53,800
Tamworth SD	0.0718%	271,509	251,251	294,770
Thornton Public School Library	0.0002%	682	631	740
Thornton SD	0.0690%	260,570	241,128	282,893
Tilton-Northfield Fire Dist	0.1035%	390,999	361,825	424,496
Timberlane Reg SD	1.0256%	3,875,759	3,586,580	4,207,796
Town of Albany	0.0000%	0	0	0
Town of Alexandria	0.0102%	38,615	35,734	41,923
Town of Allenstown	0.0720%	272,146	251,841	295,461
Town of Alstead	0.0088%	33,267	30,785	36,117
Town of Alton	0.1130%	427,182	395,309	463,779
Town of Amherst	0.1384%	522,827	483,818	567,618
Town of Andover	0.0099%	37,251	34,472	40,443
Town of Antrim	0.0329%	124,281	115,008	134,929
Town of Ashland	0.0315%	118,906	110,034	129,093
Town of Atkinson	0.0678%	256,164	237,051	278,109
Town of Auburn	0.0672%	253,830	234,892	275,576
Town of Barnstead	0.0628%	237,336	219,628	257,669
Town of Barrington	0.0808%	305,270	282,493	331,422
Town of Bartlett	0.0209%	79,151	73,245	85,932
Town of Bedford	0.5038%	1,903,868	1,761,816	2,066,973
Town of Belmont	0.1404%	530,706	491,109	576,172
Town of Bennington	0.0110%	41,648	38,541	45,217
Town of Bethlehem	0.0331%	125,170	115,831	135,893
Town of Boscawen	0.0415%	156,785	145,087	170,217
Town of Bow	0.1331%	503,129	465,590	546,232
Town of Bradford	0.0207%	78,379	72,531	85,094
Town of Brentwood	0.0399%	150,629	139,390	163,534
Town of Bristol	0.1030%	389,069	360,040	422,401
Town of Brookline	0.0705%	266,403	246,526	289,226
Town of Campton	0.0630%	237,911	220,160	258,292
Town of Canaan	0.0384%	145,128	134,300	157,561
Town of Candia	0.0366%	138,335	128,013	150,186
Town of Canterbury	0.0123%	46,611	43,133	50,604
Town of Carroll	0.0279%	105,409	97,544	114,439
Town of Center Harbor	0.0232%	87,766	81,218	95,285
Town of Charlestown	0.0358%	135,400	125,298	147,000
Town of Chester	0.0675%	255,221	236,179	277,086
Town of Chesterfield	0.0368%	138,954	128,586	150,858
Town of Chichester	0.0222%	83,907	77,647	91,096
Town of Clarksville	0.0003%	1,212	1,121	1,315
Town of Colebrook	0.0273%	103,273	95,568	112,121
Town of Conway	0.1613%	609,507	564,031	661,724
Town of Cornish	0.0018%	6,713	6,212	7,288
Town of Croydon	0.0004%	1,400	1,296	1,520
Town of Danville	0.0323%	122,065	112,957	132,522
Town of Deerfield	0.0458%	172,965	160,060	187,783
Town of Deering	0.0096%	36,435	33,716	39,556

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Derry	0.9682%	\$ 3,658,820	\$ 3,385,828	\$ 3,972,273
Town of Dorchester	0.0007%	2,558	2,367	2,777
Town of Dublin	0.0160%	60,638	56,113	65,832
Town of Dunbarton	0.0289%	109,205	101,057	118,561
Town of Durham	0.3245%	1,226,427	1,134,921	1,331,495
Town of East Kingston	0.0305%	115,236	106,638	125,108
Town of Effingham	0.0088%	33,267	30,785	36,117
Town of Enfield	0.0465%	175,694	162,585	190,745
Town of Epping	0.1471%	555,852	514,378	603,471
Town of Epsom	0.0551%	208,198	192,663	226,034
Town of Exeter	0.3525%	1,332,114	1,232,722	1,446,237
Town of Farmington	0.0666%	251,695	232,915	273,257
Town of Fitzwilliam	0.0190%	71,747	66,394	77,894
Town of Francestown	0.0047%	17,598	16,285	19,106
Town of Franconia	0.0198%	74,700	69,126	81,099
Town of Freedom	0.0118%	44,457	41,140	48,266
Town of Fremont	0.0323%	121,993	112,891	132,444
Town of Gilford	0.2209%	834,800	772,514	906,318
Town of Gilmanton	0.0555%	209,903	194,241	227,885
Town of Goffstown	0.3598%	1,359,467	1,258,034	1,475,933
Town of Gorham	0.0500%	189,119	175,008	205,321
Town of Goshen	0.0012%	4,675	4,327	5,076
Town of Grafton	0.0089%	33,706	31,192	36,594
Town of Grantham	0.0318%	120,243	111,271	130,544
Town of Greenfield	0.0176%	66,345	61,395	72,029
Town of Greenland	0.0794%	300,199	277,801	325,917
Town of Greenville	0.0291%	109,806	101,613	119,213
Town of Groton	0.0007%	2,746	2,541	2,981
Town of Hampstead	0.1054%	398,402	368,676	432,533
Town of Hampton	0.5908%	2,232,470	2,065,900	2,423,726
Town of Hampton Falls	0.0466%	176,160	163,017	191,252
Town of Hancock	0.0103%	38,947	36,041	42,284
Town of Hanover	0.3236%	1,222,793	1,131,557	1,327,550
Town of Harrisville	0.0046%	17,248	15,961	18,726
Town of Haverhill	0.0291%	110,102	101,887	119,535
Town of Hebron	0.0058%	21,977	20,338	23,860
Town of Henniker	0.0674%	254,557	235,564	276,365
Town of Hillsborough	0.0974%	368,151	340,682	399,690
Town of Hinsdale	0.0404%	152,720	141,325	165,804
Town of Holderness	0.0373%	141,054	130,529	153,138
Town of Hollis	0.1690%	638,601	590,954	693,310
Town of Hooksett	0.3940%	1,488,846	1,377,760	1,616,396
Town of Hopkinton	0.0922%	348,408	322,412	378,256
Town of Hudson	0.7049%	2,663,852	2,465,096	2,892,065
Town of Jackson	0.0158%	59,758	55,299	64,878
Town of Jaffrey	0.0918%	346,766	320,893	376,473
Town of Jefferson	0.0007%	2,719	2,516	2,952
Town of Kensington	0.0352%	133,193	123,255	144,603
Town of Kingston	0.0655%	247,701	229,220	268,922
Town of Lancaster	0.0443%	167,455	154,961	181,801

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Lee	0.0708%	\$ 267,543	\$ 247,581	\$ 290,463
Town of Lempster	0.0017%	6,515	6,029	7,073
Town of Lincoln	0.0667%	251,991	233,189	273,579
Town of Lisbon	0.0181%	68,247	63,155	74,094
Town of Litchfield	0.1019%	384,905	356,187	417,880
Town of Littleton	0.1539%	581,580	538,187	631,404
Town of Londonderry	0.8344%	3,153,170	2,917,905	3,423,303
Town of Loudon	0.0671%	253,642	234,717	275,372
Town of Lyme	0.0161%	60,673	56,146	65,871
Town of Lyndeborough	0.0033%	12,510	11,576	13,581
Town of Madison	0.0276%	104,341	96,556	113,280
Town of Marlborough	0.0173%	65,510	60,623	71,123
Town of Marlow	0.0012%	4,496	4,161	4,881
Town of Mason	0.0114%	43,255	40,027	46,960
Town of Meredith	0.1135%	428,932	396,928	465,678
Town of Merrimack	0.6427%	2,428,508	2,247,311	2,636,559
Town of Middleton	0.0227%	85,693	79,299	93,034
Town of Milford	0.2172%	820,801	759,559	891,119
Town of Milton	0.0562%	212,514	196,658	230,720
Town of Monroe	0.0014%	5,456	5,049	5,924
Town of Mont Vernon	0.0239%	90,503	83,750	98,257
Town of Moultonborough	0.0970%	366,428	339,088	397,820
Town of Nelson	0.0013%	5,008	4,634	5,436
Town of New Boston	0.0457%	172,526	159,653	187,306
Town of New Castle	0.0351%	132,717	122,815	144,087
Town of New Durham	0.0326%	123,025	113,846	133,565
Town of New Hampton	0.0297%	112,122	103,756	121,727
Town of New Ipswich	0.0256%	96,821	89,597	105,116
Town of New London	0.0757%	286,128	264,779	310,641
Town of Newbury	0.0274%	103,641	95,908	112,520
Town of Newfields	0.0184%	69,603	64,409	75,565
Town of Newington	0.1330%	502,528	465,033	545,580
Town of Newmarket	0.1055%	398,860	369,100	433,030
Town of Newport	0.1081%	408,462	377,986	443,455
Town of Newton	0.0418%	157,817	146,042	171,338
Town of North Hampton	0.1735%	655,724	606,799	711,900
Town of Northfield	0.0377%	142,382	131,759	154,580
Town of Northumberland	0.0182%	68,723	63,596	74,611
Town of Northwood	0.0557%	210,468	194,764	228,499
Town of Nottingham	0.0446%	168,604	156,024	183,048
Town of Orford	0.0075%	28,340	26,225	30,768
Town of Ossipee	0.0578%	218,455	202,155	237,170
Town of Pelham	0.3453%	1,304,905	1,207,543	1,416,697
Town of Pembroke	0.0712%	268,988	248,918	292,032
Town of Peterborough	0.1123%	424,247	392,593	460,593
Town of Piermont	0.0057%	21,717	20,097	23,578
Town of Pittsburg	0.0049%	18,406	17,032	19,983
Town of Pittsfield	0.0543%	205,380	190,056	222,975
Town of Plainfield	0.0227%	85,953	79,540	93,317
Town of Plaistow	0.1349%	509,761	471,727	553,432

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Plymouth	0.1448%	\$ 547,138	\$ 506,315	\$ 594,011
Town of Raymond	0.1211%	457,568	423,428	496,768
Town of Rindge	0.0531%	200,534	185,571	217,713
Town of Rollinsford	0.0237%	89,453	82,779	97,117
Town of Rumney	0.0097%	36,551	33,824	39,683
Town of Rye	0.1612%	609,014	563,574	661,188
Town of Salem	1.1178%	4,223,879	3,908,726	4,585,740
Town of Salisbury	0.0005%	2,055	1,902	2,231
Town of Sanbornton	0.0443%	167,267	154,787	181,597
Town of Sandown	0.0521%	196,720	182,042	213,573
Town of Sandwich	0.0169%	63,680	58,928	69,135
Town of Seabrook	0.5318%	2,009,716	1,859,767	2,181,889
Town of Shelburne	0.0007%	2,755	2,549	2,991
Town of South Hampton	0.0099%	37,377	34,588	40,579
Town of Springfield	0.0124%	47,006	43,499	51,033
Town of Stark	0.0001%	503	465	546
Town of Stewartstown	0.0003%	1,122	1,038	1,218
Town of Strafford	0.0429%	161,927	149,846	175,800
Town of Stratford	0.0006%	2,163	2,001	2,348
Town of Stratham	0.0966%	365,010	337,776	396,280
Town of Sugar Hill	0.0133%	50,344	46,588	54,657
Town of Sunapee	0.0448%	169,232	156,605	183,730
Town of Sutton	0.0161%	60,664	56,138	65,862
Town of Swanzey	0.0645%	243,806	225,616	264,693
Town of Tamworth	0.0180%	68,140	63,056	73,977
Town of Thornton	0.0271%	102,457	94,812	111,234
Town of Tilton	0.0709%	267,740	247,764	290,678
Town of Troy	0.0148%	55,908	51,737	60,698
Town of Troy Water And Sewer	0.0011%	4,047	3,745	4,394
Town of Tuftonboro	0.0409%	154,739	143,194	167,996
Town of Unity	0.0010%	3,733	3,455	4,053
Town of Wakefield	0.1003%	379,180	350,888	411,664
Town of Walpole	0.0350%	132,232	122,366	143,561
Town of Warner	0.0211%	79,555	73,619	86,370
Town of Warren	0.0038%	14,233	13,171	15,452
Town of Washington	0.0063%	23,907	22,123	25,955
Town of Waterville Valley	0.0449%	169,537	156,888	184,062
Town of Weare	0.0938%	354,474	328,026	384,842
Town of Webster	0.0107%	40,428	37,412	43,891
Town of Westmoreland	0.0013%	4,981	4,609	5,407
Town of Whitefield	0.0338%	127,602	118,081	138,533
Town of Wilmot	0.0083%	31,517	29,165	34,217
Town of Wilton	0.0534%	201,673	186,626	218,951
Town of Winchester	0.0275%	104,099	96,332	113,017
Town of Windham	0.3589%	1,356,245	1,255,053	1,472,435
Town of Wolfeboro	0.1782%	673,429	623,183	731,122
Town of Woodstock	0.0351%	132,825	122,914	144,204
Unity SD	0.0248%	93,895	86,890	101,939
Village District of Eastman	0.0021%	8,068	7,466	8,759
Village District of Eidelweiss	0.0011%	3,975	3,679	4,316

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2022				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Virtual Lrng Acad Charter Schl	0.1445%	\$ 546,097	\$ 505,351	\$ 592,881
Wakefield SD	0.1084%	409,503	378,949	444,585
Warner Village Water District	0.0008%	3,006	2,782	3,264
Warren SD	0.0242%	91,589	84,755	99,435
Washington SD	0.0125%	47,410	43,872	51,471
Waterville Estates Village Dis	0.0042%	15,749	14,574	17,099
Waterville Valley SD	0.0190%	71,810	66,452	77,962
Weare SD	0.2013%	760,854	704,085	826,037
Weeks Public Library	0.0007%	2,558	2,367	2,777
Wentworth SD	0.0205%	77,500	71,717	84,139
Westmoreland SD	0.0363%	137,159	126,925	148,910
White Mountains Reg SD	0.2921%	1,103,958	1,021,590	1,198,535
Wilton-Lyndeborough Coop SD	0.1551%	586,103	542,373	636,315
Winchester SD	0.0957%	361,707	334,720	392,695
Windham SD	0.7565%	2,858,705	2,645,410	3,103,611
Winnacunnet Coop SD	0.4125%	1,558,637	1,442,343	1,692,166
Winnisquam Reg SD	0.3650%	1,379,255	1,276,346	1,497,416
Woodsville Fire District	0.0037%	13,973	12,930	15,170
Woodsville Water & Light Dept	0.0029%	10,993	10,173	11,935
Total for All Entities	100.0000%	\$ 377,887,692	\$ 349,692,649	\$ 410,261,442

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

Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2023	2024	2025	2026	2027	Thereafter
Allentown SD	\$ 167	\$ 43	\$ (396)	\$ 1,193	\$ -	\$ -
Alton SD	236	61	(559)	1,684	-	-
Amherst SD	787	205	(1,863)	5,606	-	-
Andover SD	99	26	(233)	701	-	-
Androscoggin Valley Reg Refuse	10	3	(23)	70	-	-
Ashland Electric Dept - Emp	-	-	-	-	-	-
Ashland SD	94	24	(222)	669	-	-
Auburn SD	242	63	(572)	1,720	-	-
Barnstead SD	219	57	(519)	1,563	-	-
Barrington SD	428	111	(1,014)	3,053	-	-
Bartlett SD	125	32	(296)	891	-	-
Bath SD	37	10	(87)	261	-	-
Bcep Solid Waste District	4	1	(9)	27	-	-
Bedford SD	1,872	486	(4,430)	13,334	-	-
Belknap County	423	110	(1,000)	3,010	-	-
Belknap County Conserv. Dist	1	-	(2)	5	-	-
Berlin Housing Authority	4	1	(9)	27	-	-
Berlin Water Works	8	2	(19)	56	-	-
Bethlehem SD	98	26	(233)	701	-	-
Bow SD - SAU 67	812	211	(1,922)	5,785	-	-
Brentwood SD	155	40	(367)	1,104	-	-
Brookline Public Library	1	-	(2)	6	-	-
Brookline SD	241	62	(569)	1,713	-	-
Campton SD	159	41	(376)	1,132	-	-
Candia SD	129	33	(305)	918	-	-
Carroll County	429	111	(1,015)	3,056	-	-
Center Conway Fire Precinct	8	2	(18)	54	-	-
Central Hooksett Wtr Precinct	3	1	(6)	18	-	-
Cheshire County	387	100	(915)	2,754	-	-
Chester SD - (SAU 82)	229	60	(542)	1,631	-	-
Chesterfield SD	138	36	(326)	981	-	-
Chichester SD	115	30	(273)	822	-	-
City of Berlin	424	110	(1,004)	3,022	-	-
City of Claremont	394	102	(933)	2,808	-	-
City of Concord	2,344	609	(5,547)	16,694	-	-
City of Dover	2,885	750	(6,827)	20,547	-	-
City of Franklin	388	101	(919)	2,766	-	-
City of Keene	1,234	321	(2,921)	8,791	-	-
City of Laconia	947	246	(2,242)	6,748	-	-
City of Lebanon	851	221	(2,013)	6,059	-	-
City of Manchester	5,828	1,514	(13,791)	41,505	-	-
City of Nashua	5,014	1,303	(11,866)	35,712	-	-
City of Portsmouth	1,756	456	(4,157)	12,511	-	-
City of Rochester	1,056	274	(2,500)	7,524	-	-
City of Somersworth	482	125	(1,141)	3,435	-	-
Claremont SD	751	195	(1,778)	5,353	-	-
Cochecho Academy of The Arts	6	2	(15)	44	-	-
Colebrook SD	138	36	(326)	980	-	-
Community College System of NH	1,337	347	(3,164)	9,522	-	-
Concord SD	2,318	602	(5,486)	16,512	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2023	2024	2025	2026	2027	Thereafter
Contoocook Valley SD	\$ 1,286	\$ 334	\$ (3,043)	\$ 9,157	\$ -	\$ -
Conway SD	736	191	(1,742)	5,242	-	-
Conway Village Fire District	56	15	(134)	403	-	-
Cook Memorial Library	1	-	(1)	3	-	-
Coos County Institute	220	57	(521)	1,568	-	-
Coos County Nursing Home	48	13	(114)	344	-	-
Cornish SD	59	15	(139)	419	-	-
County of Merrimack	1,224	318	(2,896)	8,716	-	-
Croydon Village School	9	2	(21)	62	-	-
Deerfield Community School	232	60	(549)	1,652	-	-
Derry Coop SD	1,502	390	(3,556)	10,702	-	-
Derry Housing Authority	1	-	(1)	3	-	-
Dover Housing Authority	18	5	(43)	128	-	-
Dresden SD	346	90	(820)	2,468	-	-
Dunbarton SD - SAU 67	95	25	(226)	680	-	-
East Kingston SD	65	17	(155)	466	-	-
Epping SD	447	116	(1,057)	3,182	-	-
Epsom SD	179	46	(423)	1,273	-	-
Errol SD	7	2	(16)	48	-	-
Exeter Reg Coop SD	1,543	401	(3,651)	10,987	-	-
Exeter SD	572	149	(1,355)	4,077	-	-
Fall Mountain Reg SD	766	199	(1,812)	5,453	-	-
Farmington SD - (SAU 61)	376	98	(890)	2,678	-	-
Franklin SD	415	108	(981)	2,953	-	-
Freedom SD	34	9	(81)	245	-	-
Fremont SD - SAU 83	174	45	(413)	1,243	-	-
Gilford SD	599	156	(1,417)	4,265	-	-
Gilmanton SD	182	47	(430)	1,293	-	-
Goffstown SD	1,175	305	(2,781)	8,370	-	-
Goffstown Village Precinct	2	-	(4)	12	-	-
Governor Wentworth Reg SD	1,273	331	(3,013)	9,068	-	-
Grafton County	576	150	(1,363)	4,102	-	-
Grantham SD	130	34	(308)	927	-	-
Great Bay Elearning School	46	12	(110)	331	-	-
Greenland SD	194	50	(458)	1,379	-	-
Grs Coop SD	174	45	(412)	1,240	-	-
Hampstead SD	499	130	(1,181)	3,553	-	-
Hampton Falls SD	157	41	(371)	1,117	-	-
Hampton SD - SAU 90	605	157	(1,432)	4,309	-	-
Hanover SD	301	78	(713)	2,146	-	-
Harrisville SD	34	9	(80)	240	-	-
Haverhill Coop SD	319	83	(754)	2,270	-	-
Henniker SD	195	51	(461)	1,387	-	-
Hill SD	21	6	(51)	152	-	-
Hillsboro-Deering SD	600	156	(1,419)	4,270	-	-
Hillsborough County	1,300	338	(3,077)	9,261	-	-
Hinsdale SD	305	79	(721)	2,170	-	-
Holderness SD	105	27	(248)	747	-	-
Hollis SD	372	97	(880)	2,647	-	-
Hollis-Brookline Coop	595	154	(1,407)	4,235	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2023	2024	2025	2026	2027	Thereafter
Hooksett Public Library	\$ 5	\$ 1	\$ (11)	\$ 33	\$ -	\$ -
Hooksett SD	508	132	(1,203)	3,622	-	-
Hooksett Sewer Commission	5	1	(13)	40	-	-
Hooksett Village Wtr Precinct	5	1	(11)	34	-	-
Hopkinton SD	512	133	(1,212)	3,648	-	-
Hudson SD	1,297	337	(3,069)	9,236	-	-
Inter-Lakes SD	672	175	(1,589)	4,782	-	-
Jackson SD	33	9	(77)	232	-	-
Jaffrey-Rindge Coop SD	626	163	(1,482)	4,459	-	-
John Stark SD	302	78	(714)	2,149	-	-
Kearsarge Reg SD - SAU 65	1,025	266	(2,426)	7,301	-	-
Keene SD	1,424	370	(3,370)	10,143	-	-
Kensington SD	90	23	(214)	644	-	-
Laconia Housing & Redevelopmnt	19	5	(45)	136	-	-
Laconia SD	965	251	(2,285)	6,877	-	-
Laconia Water Works	13	3	(32)	97	-	-
Lafayette Reg SD	69	18	(163)	491	-	-
Lakes Region Mutual Fire Aid	18	5	(43)	130	-	-
Lakes Region Planning Comm.	4	1	(9)	26	-	-
Land & Comm Heritage Inv Prog	5	1	(12)	37	-	-
Landaff SD	7	2	(17)	52	-	-
Lebanon SD	1,053	274	(2,492)	7,500	-	-
Lempster SD	51	13	(120)	361	-	-
Lincoln-Woodstock Coop SD	189	49	(448)	1,349	-	-
Lisbon Reg SD	173	45	(408)	1,228	-	-
Litchfield SD	591	154	(1,398)	4,208	-	-
Littleton Public Library	2	-	(4)	13	-	-
Littleton SD	388	101	(917)	2,760	-	-
Littleton Water & Light	16	4	(39)	117	-	-
Londonderry SD	2,103	547	(4,978)	14,981	-	-
Lower Bartlett Water Precinct	2	1	(5)	14	-	-
Lyme SD	135	35	(319)	960	-	-
Madison SD	82	21	(195)	587	-	-
Manchester SD	5,321	1,383	(12,593)	37,899	-	-
Marlborough SD	86	22	(203)	610	-	-
Marlow SD	21	6	(51)	153	-	-
Mascenic Reg SD	437	114	(1,035)	3,116	-	-
Mascoma Valley Regional SD	214	56	(506)	1,521	-	-
Mason SD (SAU 89)	34	9	(80)	241	-	-
Meriden Village Water District	1	-	(2)	5	-	-
Merrimack SD	1,640	426	(3,882)	11,683	-	-
Merrimack Valley SD	1,051	273	(2,488)	7,489	-	-
Merrimack Village District	14	4	(33)	99	-	-
Middleton SD	49	13	(116)	349	-	-
Milan SD	35	9	(84)	253	-	-
Milford Area Communication Ctr	4	1	(10)	31	-	-
Milford SD	1,056	274	(2,499)	7,521	-	-
Milton SD	210	55	(497)	1,495	-	-
Monadnock Reg SD- SAU 93	711	185	(1,683)	5,065	-	-
Monroe SD	67	17	(158)	475	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2023	2024	2025	2026	2027	Thereafter
Mont Vernon SD	\$ 104	\$ 27	\$ (246)	\$ 739	\$ -	\$ -
Moultonborough SD - SAU 45	359	93	(851)	2,561	-	-
Mountain Lakes District	1	-	(1)	2	-	-
Nashua Airport Authority	4	1	(9)	28	-	-
Nashua Housing Redevelop Auth	19	5	(44)	132	-	-
Nelson SD	30	8	(70)	211	-	-
New Boston SD	202	52	(477)	1,436	-	-
New Castle SD	22	6	(52)	157	-	-
New London-Springfield Wtr Sys	2	1	(5)	16	-	-
Newfields SD	62	16	(147)	442	-	-
Newfound Area SD	566	147	(1,340)	4,032	-	-
Newington SD	31	8	(74)	223	-	-
Newmarket Housing Authority	2	-	(4)	12	-	-
Newmarket SD	570	148	(1,350)	4,064	-	-
Newport SD	382	99	(905)	2,724	-	-
Next Charter School	29	8	(69)	206	-	-
NH Comm Development Fin Auth	3	1	(6)	18	-	-
NH Municipal Bond Bank	3	1	(7)	21	-	-
North Conway Wtr Precinct	31	8	(73)	218	-	-
North Country Charter Academy	14	4	(33)	98	-	-
North Country Edu Svc Ag Inc	29	7	(68)	205	-	-
North Hampton SD	234	61	(555)	1,670	-	-
Northumberland SD	163	42	(385)	1,158	-	-
Northwood SD	154	40	(364)	1,095	-	-
Nottingham SD	205	53	(484)	1,458	-	-
Oyster River Coop SD	1,187	308	(2,810)	8,457	-	-
Pease Development Authority	123	32	(292)	879	-	-
Pelham SD	725	188	(1,717)	5,168	-	-
Pembroke SD	676	176	(1,601)	4,818	-	-
Pemi Baker Coop	326	85	(771)	2,319	-	-
Piermont SD	25	6	(59)	178	-	-
Pittsburg SD	66	17	(155)	467	-	-
Pittsfield SD	254	66	(602)	1,812	-	-
Plainfield SD	129	34	(306)	920	-	-
Plaistow Public Library	2	1	(5)	15	-	-
Plymouth SD	224	58	(529)	1,592	-	-
Plymouth Village Water & Sewer	7	2	(17)	51	-	-
Portsmouth Housing Authority	25	6	(59)	178	-	-
Portsmouth SD	1,599	416	(3,785)	11,390	-	-
Profile SD	137	36	(325)	978	-	-
Prospect Mountain High School	242	63	(574)	1,727	-	-
Raymond SD	524	136	(1,241)	3,735	-	-
Rivendell Interstate SD	81	21	(192)	577	-	-
Rochester SD	1,766	459	(4,178)	12,574	-	-
Rockingham County	1,022	265	(2,418)	7,276	-	-
Rockingham Planning Comm	5	1	(12)	37	-	-
Rollinsford SD	73	19	(174)	524	-	-
Rumney SD	64	17	(152)	457	-	-
Rye SD	264	69	(625)	1,881	-	-
Rye Water District	3	1	(8)	23	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2023	2024	2025	2026	2027	Thereafter
Salem Housing Authority	\$ 5	\$ 1	\$ (11)	\$ 32	\$ -	\$ -
Salem SD	1,831	476	(4,334)	13,044	-	-
Sanborn Regional SD	772	201	(1,826)	5,496	-	-
Sanbornton Public Library	1	-	(2)	7	-	-
Sandown Public Library	1	-	(3)	10	-	-
SAU 02	14	4	(32)	96	-	-
SAU 03	544	141	(1,288)	3,878	-	-
SAU 06	12	3	(29)	88	-	-
SAU 07	15	4	(36)	109	-	-
SAU 09	17	4	(39)	118	-	-
SAU 13	10	3	(24)	73	-	-
SAU 15	9	2	(22)	66	-	-
SAU 16	44	11	(103)	310	-	-
SAU 19	33	8	(77)	232	-	-
SAU 20	10	3	(23)	70	-	-
SAU 21	26	7	(62)	187	-	-
SAU 23	55	14	(130)	391	-	-
SAU 24	32	8	(75)	226	-	-
SAU 29	37	10	(88)	265	-	-
SAU 34	9	2	(22)	67	-	-
SAU 35	25	7	(59)	178	-	-
SAU 39	31	8	(75)	225	-	-
SAU 41	28	7	(66)	198	-	-
SAU 42	4,611	1,198	(10,913)	32,845	-	-
SAU 44	46	12	(109)	328	-	-
SAU 46	14	4	(32)	95	-	-
SAU 48	30	8	(72)	216	-	-
SAU 50	18	5	(43)	129	-	-
SAU 53	123	32	(292)	879	-	-
SAU 55	-	-	-	-	-	-
SAU 56	-	-	-	-	-	-
SAU 58	5	1	(12)	36	-	-
SAU 67	21	5	(50)	150	-	-
SAU 70	20	5	(47)	142	-	-
Seabrook SD	446	116	(1,055)	3,175	-	-
Seacoast Charter School	66	17	(155)	466	-	-
Shaker Regional SD - SAU 80	606	157	(1,434)	4,316	-	-
Somersworth Housing Authority	8	2	(19)	57	-	-
Somersworth SD	613	159	(1,450)	4,363	-	-
Souhegan Coop SD	474	123	(1,122)	3,378	-	-
South Hampton SD	59	15	(141)	425	-	-
Southern NH Planning Comm	8	2	(19)	57	-	-
Stark SD	9	2	(21)	64	-	-
State of New Hampshire	31,029	8,062	(73,431)	220,998	-	-
Stewartstown SD	34	9	(80)	240	-	-
Stoddard SD	25	7	(60)	180	-	-
Strafford County	1,321	343	(3,126)	9,408	-	-
Strafford SD	160	41	(378)	1,137	-	-
Stratford SD	31	8	(74)	224	-	-
Stratham SD	331	86	(784)	2,361	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2023	2024	2025	2026	2027	Thereafter
Sullivan County	\$ 349	\$ 91	\$ (826)	\$ 2,485	\$ -	\$ -
Sunapee SD	300	78	(711)	2,140	-	-
Swnh District Fire Mutual Aid	23	6	(53)	159	-	-
Tamworth SD	123	32	(292)	879	-	-
Thornton Public School Library	2	-	(1)	2	-	-
Thornton SD	118	31	(280)	843	-	-
Tilton-Northfield Fire Dist	178	46	(420)	1,265	-	-
Timberlane Reg SD	1,761	458	(4,167)	12,540	-	-
Town of Albany	-	-	-	-	-	-
Town of Alexandria	18	5	(42)	125	-	-
Town of Allenstown	124	32	(293)	881	-	-
Town of Alstead	15	4	(36)	108	-	-
Town of Alton	194	50	(459)	1,382	-	-
Town of Amherst	238	62	(562)	1,691	-	-
Town of Andover	17	4	(40)	121	-	-
Town of Antrim	56	15	(134)	403	-	-
Town of Ashland	54	14	(128)	385	-	-
Town of Atkinson	116	30	(275)	829	-	-
Town of Auburn	115	30	(273)	822	-	-
Town of Barnstead	108	28	(255)	768	-	-
Town of Barrington	139	36	(328)	987	-	-
Town of Bartlett	36	9	(85)	256	-	-
Town of Bedford	865	225	(2,047)	6,160	-	-
Town of Belmont	241	63	(571)	1,717	-	-
Town of Bennington	19	5	(45)	135	-	-
Town of Bethlehem	57	15	(135)	405	-	-
Town of Boscawen	71	19	(169)	507	-	-
Town of Bow	229	59	(541)	1,628	-	-
Town of Bradford	36	9	(84)	253	-	-
Town of Brentwood	68	18	(162)	488	-	-
Town of Bristol	177	46	(418)	1,258	-	-
Town of Brookline	121	31	(286)	862	-	-
Town of Campton	108	28	(256)	770	-	-
Town of Canaan	66	17	(156)	470	-	-
Town of Candia	63	16	(149)	448	-	-
Town of Canterbury	21	6	(50)	150	-	-
Town of Carroll	48	12	(113)	341	-	-
Town of Center Harbor	40	10	(94)	284	-	-
Town of Charlestown	62	16	(146)	438	-	-
Town of Chester	116	30	(274)	826	-	-
Town of Chesterfield	63	16	(149)	450	-	-
Town of Chichester	38	10	(90)	271	-	-
Town of Clarksville	1	-	(1)	3	-	-
Town of Colebrook	47	12	(111)	334	-	-
Town of Conway	277	72	(655)	1,972	-	-
Town of Cornish	3	1	(7)	21	-	-
Town of Croydon	1	-	(2)	5	-	-
Town of Danville	55	14	(131)	396	-	-
Town of Deerfield	79	20	(186)	560	-	-
Town of Deering	17	4	(39)	118	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2023	2024	2025	2026	2027	Thereafter
Town of Derry	\$ 1,662	\$ 432	\$ (3,934)	\$ 11,839	\$ -	\$ -
Town of Dorchester	1	-	(3)	9	-	-
Town of Dublin	28	7	(65)	196	-	-
Town of Dunbarton	50	13	(117)	352	-	-
Town of Durham	557	145	(1,319)	3,969	-	-
Town of East Kingston	52	14	(124)	373	-	-
Town of Effingham	15	4	(36)	108	-	-
Town of Enfield	80	21	(189)	568	-	-
Town of Epping	253	66	(598)	1,798	-	-
Town of Epsom	95	25	(224)	673	-	-
Town of Exeter	605	157	(1,432)	4,311	-	-
Town of Farmington	114	30	(271)	815	-	-
Town of Fitzwilliam	33	8	(77)	232	-	-
Town of Francestown	8	2	(19)	57	-	-
Town of Franconia	34	9	(80)	241	-	-
Town of Freedom	20	5	(48)	144	-	-
Town of Fremont	55	14	(131)	395	-	-
Town of Gilford	379	99	(898)	2,701	-	-
Town of Gilmanton	95	25	(226)	680	-	-
Town of Goffstown	618	160	(1,462)	4,399	-	-
Town of Gorham	86	22	(203)	612	-	-
Town of Goshen	2	1	(5)	15	-	-
Town of Grafton	15	4	(36)	109	-	-
Town of Grantham	55	14	(129)	389	-	-
Town of Greenfield	30	8	(71)	214	-	-
Town of Greenland	136	35	(323)	972	-	-
Town of Greenville	50	13	(118)	355	-	-
Town of Groton	1	-	(3)	10	-	-
Town of Hampstead	181	47	(428)	1,289	-	-
Town of Hampton	1,014	264	(2,400)	7,223	-	-
Town of Hampton Falls	80	21	(189)	569	-	-
Town of Hancock	18	5	(42)	125	-	-
Town of Hanover	556	144	(1,315)	3,957	-	-
Town of Harrisville	8	2	(19)	56	-	-
Town of Haverhill	50	13	(118)	356	-	-
Town of Hebron	10	3	(24)	71	-	-
Town of Henniker	116	30	(274)	824	-	-
Town of Hillsborough	167	43	(396)	1,192	-	-
Town of Hinsdale	69	18	(164)	494	-	-
Town of Holderness	64	17	(152)	456	-	-
Town of Hollis	290	75	(687)	2,067	-	-
Town of Hooksett	676	176	(1,601)	4,818	-	-
Town of Hopkinton	158	41	(375)	1,128	-	-
Town of Hudson	1,210	314	(2,864)	8,620	-	-
Town of Jackson	27	7	(64)	193	-	-
Town of Jaffrey	158	41	(373)	1,122	-	-
Town of Jefferson	1	-	(3)	9	-	-
Town of Kensington	61	16	(143)	430	-	-
Town of Kingston	113	29	(266)	801	-	-
Town of Lancaster	76	20	(180)	542	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2023	2024	2025	2026	2027	Thereafter
Town of Lee	\$ 122	\$ 32	\$ (288)	\$ 865	\$ -	\$ -
Town of Lempster	3	1	(7)	21	-	-
Town of Lincoln	114	30	(271)	816	-	-
Town of Lisbon	31	8	(73)	221	-	-
Town of Litchfield	175	45	(414)	1,246	-	-
Town of Littleton	264	69	(625)	1,881	-	-
Town of Londonderry	1,433	372	(3,390)	10,202	-	-
Town of Loudon	115	30	(273)	821	-	-
Town of Lyme	28	7	(65)	196	-	-
Town of Lyndeborough	6	1	(13)	40	-	-
Town of Madison	47	12	(112)	338	-	-
Town of Marlborough	30	8	(70)	211	-	-
Town of Marlow	2	1	(5)	14	-	-
Town of Mason	20	5	(47)	140	-	-
Town of Meredith	195	51	(461)	1,387	-	-
Town of Merrimack	1,103	287	(2,611)	7,858	-	-
Town of Middleton	39	10	(92)	277	-	-
Town of Milford	373	97	(882)	2,655	-	-
Town of Milton	97	25	(228)	687	-	-
Town of Monroe	2	1	(6)	18	-	-
Town of Mont Vernon	41	11	(97)	292	-	-
Town of Moultonborough	166	43	(394)	1,186	-	-
Town of Nelson	2	1	(5)	16	-	-
Town of New Boston	78	20	(185)	559	-	-
Town of New Castle	60	16	(143)	430	-	-
Town of New Durham	56	15	(132)	397	-	-
Town of New Hampton	51	13	(121)	363	-	-
Town of New Ipswich	44	11	(104)	314	-	-
Town of New London	130	34	(308)	926	-	-
Town of Newbury	47	12	(111)	335	-	-
Town of Newfields	32	8	(75)	225	-	-
Town of Newington	228	59	(540)	1,626	-	-
Town of Newmarket	181	47	(429)	1,291	-	-
Town of Newport	186	48	(439)	1,321	-	-
Town of Newton	72	19	(170)	510	-	-
Town of North Hampton	298	77	(705)	2,122	-	-
Town of Northfield	65	17	(153)	460	-	-
Town of Northumberland	31	8	(74)	223	-	-
Town of Northwood	96	25	(226)	680	-	-
Town of Nottingham	77	20	(181)	545	-	-
Town of Orford	13	3	(30)	91	-	-
Town of Ossipee	99	26	(235)	707	-	-
Town of Pelham	593	154	(1,403)	4,222	-	-
Town of Pembroke	122	32	(289)	870	-	-
Town of Peterborough	193	50	(456)	1,372	-	-
Town of Piermont	10	3	(23)	69	-	-
Town of Pittsburg	8	2	(20)	60	-	-
Town of Pittsfield	93	24	(221)	665	-	-
Town of Plainfield	39	10	(92)	278	-	-
Town of Plaistow	232	60	(548)	1,649	-	-

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Entity	2023	2024	2025	2026	2027	Thereafter
Town of Plymouth	\$ 249	\$ 65	\$ (588)	\$ 1,769	\$ -	\$ -
Town of Raymond	208	54	(492)	1,480	-	-
Town of Rindge	91	24	(216)	649	-	-
Town of Rollinsford	41	11	(96)	288	-	-
Town of Rumney	17	4	(39)	118	-	-
Town of Rye	277	72	(655)	1,970	-	-
Town of Salem	1,919	499	(4,541)	13,667	-	-
Town of Salisbury	1	-	(2)	7	-	-
Town of Sanbornton	76	20	(180)	541	-	-
Town of Sandown	89	23	(211)	637	-	-
Town of Sandwich	29	8	(68)	205	-	-
Town of Seabrook	913	237	(2,161)	6,503	-	-
Town of Shelburne	1	-	(3)	10	-	-
Town of South Hampton	17	4	(40)	121	-	-
Town of Springfield	21	6	(51)	152	-	-
Town of Stark	1	-	(1)	2	-	-
Town of Stewartstown	1	-	(1)	3	-	-
Town of Strafford	74	19	(174)	524	-	-
Town of Stratford	1	-	(2)	7	-	-
Town of Stratham	166	43	(392)	1,181	-	-
Town of Sugar Hill	23	6	(54)	163	-	-
Town of Sunapee	77	20	(182)	547	-	-
Town of Sutton	28	7	(65)	196	-	-
Town of Swanzey	111	29	(262)	788	-	-
Town of Tamworth	31	8	(73)	220	-	-
Town of Thornton	47	12	(110)	331	-	-
Town of Tilton	122	32	(288)	866	-	-
Town of Troy	25	7	(60)	181	-	-
Town of Troy Water And Sewer	2	-	(4)	13	-	-
Town of Tuftonboro	70	18	(166)	501	-	-
Town of Unity	2	-	(4)	12	-	-
Town of Wakefield	172	45	(408)	1,227	-	-
Town of Walpole	60	16	(142)	427	-	-
Town of Warner	36	9	(86)	258	-	-
Town of Warren	6	2	(15)	46	-	-
Town of Washington	11	3	(26)	77	-	-
Town of Waterville Valley	77	20	(182)	548	-	-
Town of Weare	161	42	(381)	1,147	-	-
Town of Webster	18	5	(43)	130	-	-
Town of Westmoreland	2	1	(5)	16	-	-
Town of Whitefield	58	15	(137)	413	-	-
Town of Wilmot	14	4	(34)	102	-	-
Town of Wilton	92	24	(217)	652	-	-
Town of Winchester	47	12	(112)	337	-	-
Town of Windham	616	160	(1,458)	4,389	-	-
Town of Wolfeboro	306	79	(724)	2,179	-	-
Town of Woodstock	60	16	(143)	430	-	-
Unity SD	43	11	(101)	304	-	-
Village District of Eastman	4	1	(9)	26	-	-
Village District of Eidelweiss	2	-	(4)	13	-	-

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Entity	2023	2024	2025	2026	2027	Thereafter
Virtual Lrng Acad Charter Schl	\$ 248	\$ 64	\$ (587)	\$ 1,767	\$ -	\$ -
Wakefield SD	186	48	(440)	1,325	-	-
Warner Village Water District	1	-	(3)	10	-	-
Warren SD	42	11	(98)	295	-	-
Washington SD	22	6	(51)	153	-	-
Waterville Estates Village Dis	7	2	(17)	51	-	-
Waterville Valley SD	33	8	(77)	232	-	-
Weare SD	346	90	(818)	2,461	-	-
Weeks Public Library	1	-	(3)	9	-	-
Wentworth SD	35	9	(83)	251	-	-
Westmoreland SD	62	16	(147)	444	-	-
White Mountains Reg SD	502	130	(1,187)	3,572	-	-
Wilton-Lyndeborough Coop SD	266	69	(630)	1,897	-	-
Winchester SD	164	43	(389)	1,171	-	-
Windham SD	1,299	337	(3,073)	9,250	-	-
Winnacunnet Coop SD	708	184	(1,676)	5,044	-	-
Winnisquam Reg SD	627	163	(1,483)	4,462	-	-
Woodsville Fire District	6	2	(15)	45	-	-
Woodsville Water & Light Dept	5	1	(12)	36	-	-
Total for All Entities	\$ 171,684	\$ 44,600	\$ (406,278)	\$ 1,222,732	\$ -	\$ -

Individual employers providing OPEB in excess of the NHRS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.

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



SECTION C

GLOSSARY OF TERMS

Auditor's Note – This information is presented in draft form for review by the Plan's auditor. Please let us know if there are any items that the auditor changes so that we may maintain consistency with the Plan's financial statements.

Glossary of Terms

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

Glossary of Terms

<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension (OPEB) plan.
<i>Covered-Employee Payroll</i>	The payroll of covered employees, which is typically only the pensionable pay. Total payroll of covered employees may differ if some items of pay are non-pensionable.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement Nos. 68 and 75 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Discount Rate</i>	<p>For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:</p> <ol style="list-style-type: none">1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

<i>Entry Age Actuarial Cost Method (EAN)</i>	The EAN is a funding method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
<i>GASB</i>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<i>Fiduciary Net Position</i>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<i>Long-Term Expected Rate of Return</i>	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
<i>Money-Weighted Rate of Return</i>	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement Nos. 67 and 74, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.
<i>Multiple-Employer Defined Benefit Pension Plan</i>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<i>Municipal Bond Rate</i>	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
<i>Net Pension Liability (NPL)</i>	The NPL is the liability of employers and non-employer contribution entities to plan members for pension benefits provided through a defined benefit pension plan.
<i>Net OPEB Liability (NOL)</i>	The NOL is the liability of employers and non-employer contributing entities to plan members for medical subsidy benefits provided through a defined benefit OPEB plan.
<i>Non-Employer Contribution Entities</i>	Non-employer contribution entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contribution entities.

Glossary of Terms

Normal Cost	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
Real Rate of Return	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
Service Cost	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total Pension (OPEB) Expense	<p>The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:</p> <ol style="list-style-type: none">1. Service Cost2. Interest on the Total Pension (OPEB) Liability3. Current-Period Benefit Changes4. Member Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. Pension (OPEB) Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
Total Pension Liability (TPL)	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
Total OPEB Liability (TOL)	The TOL is the portion of the actuarial present value of projected medical subsidy benefit payments that is attributed to past periods of member service.
Unfunded Actuarial Accrued Liability (UAAL)	The UAAL is the difference between actuarial accrued liability and valuation assets.
Valuation Assets	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67, 68, 74 and 75, the valuation assets are equal to the market value of assets.



January 6, 2023

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

Dear Board Members:

Please find enclosed 5 copies of the GASB Statement Nos. 68 and 75 Employer Reporting Accounting Schedules report of the New Hampshire Retirement System.

Respectfully submitted,
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "Heidi G. Barry". The signature is written in a cursive, flowing style.

Heidi G. Barry, ASA, FCA, MAAA

HGB:rmn

cc: Marie Mullen, NHRS (email)
Jan Goodwin, NHRS (email)
Raynald Leveque, NHRS (email)
Tim Crutchfield, NHRS (email)
Mark Cavanaugh, NHRS (email)
Marty Karlon, NHRS (email)