

New Hampshire Retirement System
GASB Statement Nos. 68 and 75 Employer Reporting
and Accounting Schedules
June 30, 2023





January 8, 2024

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, 2023 shown in this report is based on a roll-forward of the June 30, 2022 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, 2022 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, 2023

	Total
Actuarial Valuation Date	June 30, 2022
Measurement Date of the Net Pension Liability	June 30, 2023
Membership as of June 30, 2022	
Number of	
- Retirees and Beneficiaries*	42,415
- Inactive, Nonretired Members	2,990
- Active Members	48,687
- Non-Vested Inactive Members	16,717
- Total	110,809
Covered Payroll (reported payroll for the June 30, 2023 valuation)	\$ 3,178,096,144
Net Pension Liability	
Total Pension Liability	\$ 17,057,664,598
Plan Fiduciary Net Position	11,459,384,732
Net Pension Liability	\$ 5,598,279,866
Plan Fiduciary Net Position as a Percentage	
of Total Pension Liability	67.18%
Net Pension Liability as a Percentage	
of Covered Payroll	176.15%
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**	3.86%
Last year ending June 30 in the 2024 to 2123 projection period	
for which projected benefit payments are fully funded	2123
Total Pension Expense	\$ 702,540,123

Deferred Outflows of Resources and Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 143,048,454	\$ 2,249,878
Changes in assumptions	\$ 147,343,812	\$ -
Net difference between projected and actual earnings		
on pension plan investments	\$ 989,788,965	\$ 908,828,362
Total	\$ 1,280,181,231	\$ 911,078,240

* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2022 include 3,698 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, 2023. 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 gain on the plan fiduciary net position of \$131.0 million and a loss on the total pension liability of \$105.7 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, 2023.

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, 2022 and a measurement date of June 30, 2023. The total pension liability was rolled forward from June 30, 2022 to June 30, 2023. The plan fiduciary net position was determined as of June 30, 2023. Note that the beginning of year total pension liability as of June 30, 2022 was rolled forward from June 30, 2021.

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 3.86% (based on the 20-Year Municipal GO AA Index for June 2023); 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 (67.18%). 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, 2023

1. Service Cost	\$ 332,275,622
2. Interest on the Total Pension Liability	1,087,517,643
3. Current-Period Benefit Changes	86,209,933
4. Member Contributions	(254,678,553)
5. Projected Earnings on Plan Investments	(719,457,806)
6. Pension Plan Administrative Expense	9,637,702
7. Other Changes in Plan Fiduciary Net Position	(52,671,690)
8. Recognition of Beginning Deferred Outflows (Inflows) Due to Liabilities	208,291,465
9. Recognition of Beginning Deferred Outflows (Inflows) Due to Assets	5,415,807
10. Total Pension Expense	\$ 702,540,123

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2023

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 105,680,539
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} *	4.7309
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	\$ 22,338,358
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	\$ 22,338,358
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	\$ 83,342,181
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	\$ 83,342,181

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (131,015,602)
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	\$ (26,203,120)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (104,812,482)

* 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 3,698 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, 2023

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	\$ 228,061,642	\$ 19,770,177	\$ 208,291,465
2. Due to Assets	433,626,866	428,211,059	5,415,807
3. Total	\$ 661,688,508	\$ 447,981,236	\$ 213,707,272

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	\$ 70,289,064	\$ 19,770,177	\$ 50,518,887
2. Assumption Changes	157,772,578	-	157,772,578
3. Net difference between projected and actual earnings on pension plan investments	433,626,866	428,211,059	5,415,807
4. Total	\$ 661,688,508	\$ 447,981,236	\$ 213,707,272

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	\$ 143,048,454	\$ 2,249,878	\$ 140,798,576
2. Assumption Changes	147,343,812	-	147,343,812
3. Net difference between projected and actual earnings on pension plan investments	989,788,965	908,828,362	80,960,603
4. Total	\$ 1,280,181,231	\$ 911,078,240	\$ 369,102,991

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
2024	\$ 189,825,986
2025	(106,354,503)
2026	295,507,523
2027	(9,876,015)
2028	0
Thereafter	0
Total	\$ 369,102,991



Outflows and Inflows Recognition Detail

Fiscal Year Ended June 30, 2023

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					
2019	\$ (111,250,355)	4.8011	\$ (18,562,967)	\$ -	0.0000
2020	198,104,071	4.9339	40,151,619	37,497,595	0.9339
2021	(5,871,508)	4.8637	(1,207,210)	(2,249,878)	1.8637
2022	37,806,852	4.8476	7,799,087	22,208,678	2.8476
2023	105,680,539	4.7309	22,338,358	83,342,181	3.7309
Total			\$ 50,518,887	\$ 140,798,576	
Deferred Outflow (Inflow) Due to Assumption Changes					
2019	\$ -	4.8011	\$ -	\$ -	0.0000
2020	778,434,124	4.9339	157,772,578	147,343,812	0.9339
2021	-	4.8637	-	-	1.8637
2022	-	4.8476	-	-	2.8476
2023	-	4.7309	-	-	3.7309
Total			\$ 157,772,578	\$ 147,343,812	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2019	\$ 146,807,312	5.0000	\$ 29,361,464	\$ -	0.0000
2020	557,518,106	5.0000	111,503,621	111,503,622	1.0000
2021	(2,010,039,697)	5.0000	(402,007,939)	(804,015,880)	2.0000
2022	1,463,808,905	5.0000	292,761,781	878,285,343	3.0000
2023	(131,015,602)	5.0000	(26,203,120)	(104,812,482)	4.0000
Total			\$ 5,415,807	\$ 80,960,603	

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 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 Employer's Net Pension Liability and Related Ratios

Last 10 Fiscal Years

Fiscal Year Ending	June 30, 2023	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
Total Pension Liability										
Service Cost	\$ 332,275,622	\$ 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
Interest on the Total Pension Liability	1,087,517,643	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
Benefit Changes	86,209,933	10,793,500	-	69,354,791	-	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	105,680,539	37,806,852	(5,871,508)	198,104,071	(111,250,355)	39,112,535	(19,046,986)	18,403,928	(106,715,500)	-
Assumption Changes	-	-	-	778,434,124	-	-	-	815,022,527	-	-
Benefit Payments	(971,121,035)	(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)
Refunds	(27,386,598)	(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)
Net Change in Total Pension Liability	\$ 613,176,104	\$ 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
Total Pension Liability - Beginning	\$ 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
Total Pension Liability - Ending (a)	\$ 17,057,664,598	\$ 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
Plan Fiduciary Net Position										
Allocable Contributions - Employer**	\$ 601,349,406	\$ 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
Contributions - Member	254,678,553	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
Pension Plan Net Investment Income	850,473,408	(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
Benefit Payments	(971,121,035)	(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)
Refunds	(27,386,598)	(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)
Pension Plan Administrative Expense	(9,637,702)	(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)
Other***	52,671,690	(1,096,619)	(939,585)	(112,975)	(1,733,372)	(910,445)	(944,848)	(1,860,891)	(4,820,785)	2,574,236
Net Change in Plan Fiduciary Net Position	\$ 751,027,722	\$ (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
Plan Fiduciary Net Position - Beginning	\$ 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
Plan Fiduciary Net Position - Ending (b)	\$ 11,459,384,732	\$ 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
Net Pension Liability - Ending (a) - (b)	\$ 5,598,279,866	\$ 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
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	67.18 %	65.12 %	72.22 %	58.72 %	65.59 %	64.73 %	62.66 %	58.30 %	65.47 %	66.32 %
Covered-Employee Payroll*	\$3,178,096,144	\$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
Net Pension Liability as a Percentage of Covered-Employee Payroll	176.15 %	186.38 %	149.07 %	220.96 %	170.32 %	174.96 %	184.36 %	204.41 %	153.84 %	149.67 %

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.

*** Includes custodial, professional and non-investment expenses, contributions other than for contribution effort, and appropriations from the State General Fund for legislated benefit changes.



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
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%
2023	655,093,369	655,093,369	-	3,178,096,144	20.61%

* 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, 2023 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, 2022 to June 30, 2023 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 17-20 years
Asset Valuation Method	5-year smoothed fair value 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 61 of the June 30, 2023 ACFR and GASB Statement No. 67 and No. 74 report dated December 1, 2023. Actuarial assumptions for contributions made in the year ending June 30, 2023 can be found in the June 30, 2019 actuarial valuation report.



Summary of Pension Participant Data as of June 30, 2022

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, 2023 Total Pension Liability is based on a roll-forward of the June 30, 2022 valuation. A brief summary of the June 30, 2022 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits*	42,415
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	2,990
Active Plan Members	48,687
Non-Vested Inactive Members	<u>16,717</u>
Total Plan Members	110,809

** Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2022 include 3,698 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, 2022 may be found in the ACFR Schedules, GASB Statement Nos. 67 and 74 Plan Reporting and Accounting Schedules report issued November 7, 2022.

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	
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%
2023	7,596,188,009	5,598,279,866	3,891,189,564	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 3.86% (based on the June 2023 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, 2023 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, 2023.

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, 2023*

(Years 1-50 only)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 3,178,096,144				
1	3,153,310,212	\$ 223,361,785	\$ 98,033,146	\$ 468,955,133	\$ 790,350,065
2	3,008,715,726	213,458,254	91,637,532	480,839,449	785,935,235
3	2,879,554,546	204,590,855	85,832,243	501,689,262	792,112,359
4	2,759,113,336	196,283,464	80,398,483	514,409,128	791,091,075
5	2,644,225,256	188,313,836	75,273,473	527,454,569	791,041,878
6	2,531,584,013	180,496,830	70,383,286	540,833,990	791,714,106
7	2,418,104,622	172,610,635	65,565,114	554,556,021	792,731,769
8	2,303,851,794	164,639,188	60,809,995	568,629,512	794,078,695
9	2,192,834,210	156,876,821	56,317,770	583,063,546	796,258,136
10	2,084,478,508	149,306,227	52,070,477	597,867,441	799,244,145
11	1,977,153,228	141,817,309	47,997,909	613,050,762	802,865,980
12	1,871,981,757	134,469,528	44,109,288	628,623,318	807,202,133
13	1,768,600,866	127,263,429	40,414,183	644,595,177	812,272,790
14	1,668,307,563	120,284,050	36,983,509	660,976,668	818,244,227
15	1,571,026,551	113,471,140	33,782,049	677,778,389	825,031,578
16	1,476,703,803	106,816,509	30,798,450	695,011,219	832,626,178
17	1,382,997,652	100,162,514	27,936,619	83,615,795	211,714,927
18	1,291,470,357	93,597,091	25,238,259	85,763,570	204,598,920
19	1,200,908,369	87,012,255	22,640,096	-	109,652,352
20	1,110,609,850	80,369,807	20,119,021	-	100,488,828
21	1,021,866,007	73,774,994	17,731,994	-	91,506,988
22	933,564,422	67,142,380	15,421,019	-	82,563,400
23	845,962,637	60,486,062	13,194,264	-	73,680,327
24	759,158,858	53,827,049	11,066,929	-	64,893,979
25	675,189,474	47,398,265	9,120,899	-	56,519,164
26	596,724,736	41,478,055	7,449,335	-	48,927,389
27	522,680,147	35,999,006	6,018,000	-	42,017,006
28	453,464,932	30,975,342	4,805,588	-	35,780,930
29	388,394,129	26,345,919	3,771,173	-	30,117,092
30	329,538,618	22,230,496	2,929,611	-	25,160,106
31	277,277,169	18,626,829	2,253,805	-	20,880,634
32	230,576,112	15,434,752	1,715,223	-	17,149,975
33	188,718,341	12,600,330	1,281,142	-	13,881,471
34	151,898,112	10,117,244	940,888	-	11,058,132
35	119,993,699	7,971,299	678,713	-	8,650,012
36	92,295,023	6,114,651	481,455	-	6,596,107
37	69,354,858	4,577,149	341,609	-	4,918,759
38	50,532,214	3,317,508	240,811	-	3,558,319
39	35,644,396	2,324,178	170,522	-	2,494,700
40	24,214,827	1,563,571	123,329	-	1,686,900
41	15,435,795	979,274	94,247	-	1,073,521
42	9,691,261	593,443	79,626	-	673,069
43	6,126,279	354,546	69,301	-	423,847
44	3,791,693	218,305	42,817	-	261,123
45	2,173,416	124,441	24,216	-	148,657
46	1,067,504	60,274	12,596	-	72,870
47	520,950	29,358	5,572	-	34,930
48	271,169	15,694	1,796	-	17,490
49	131,692	7,789	492	-	8,281
50	44,416	2,705	13	-	2,718

* 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, 2023*

(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	\$ 11,459,384,732	\$ 790,350,065	\$ 1,052,148,434	\$ 11,036,586	\$ 764,450,645	\$ 11,951,000,421
2	11,951,000,421	785,935,235	1,088,291,021	10,530,505	796,305,043	12,434,419,172
3	12,434,419,172	792,112,359	1,123,953,000	10,078,441	827,971,951	12,920,472,041
4	12,920,472,041	791,091,075	1,159,015,075	9,656,897	859,596,586	13,402,487,731
5	13,402,487,731	791,041,878	1,194,354,340	9,254,788	890,971,136	13,880,891,618
6	13,880,891,618	791,714,106	1,228,335,609	8,860,544	922,170,663	14,357,580,234
7	14,357,580,234	792,731,769	1,261,420,443	8,463,366	953,295,735	14,833,723,929
8	14,833,723,929	794,078,695	1,294,259,562	8,063,481	984,403,204	15,309,882,784
9	15,309,882,784	796,258,136	1,325,251,777	7,674,920	1,015,600,273	15,788,814,496
10	15,788,814,496	799,244,145	1,356,678,012	7,295,675	1,046,996,570	16,271,081,523
11	16,271,081,523	802,865,980	1,385,765,056	6,920,036	1,078,716,648	16,759,979,058
12	16,759,979,058	807,202,133	1,413,298,216	6,551,936	1,110,959,336	17,258,290,376
13	17,258,290,376	812,272,790	1,438,292,412	6,190,103	1,143,945,923	17,770,026,573
14	17,770,026,573	818,244,227	1,460,493,501	5,839,076	1,177,960,963	18,299,899,187
15	18,299,899,187	825,031,578	1,480,798,353	5,498,593	1,213,289,902	18,851,923,720
16	18,851,923,720	832,626,178	1,498,587,339	5,168,463	1,250,224,075	19,431,018,172
17	19,431,018,172	211,714,927	1,514,778,735	4,840,492	1,268,172,722	19,391,286,594
18	19,391,286,594	204,598,920	1,528,709,152	4,520,146	1,264,802,757	19,327,458,973
19	19,327,458,973	109,652,352	1,540,871,270	4,203,179	1,256,949,023	19,148,985,898
20	19,148,985,898	100,488,828	1,551,415,249	3,887,134	1,244,258,315	18,938,430,658
21	18,938,430,658	91,506,988	1,559,518,460	3,576,531	1,229,488,943	18,696,331,598
22	18,696,331,598	82,563,400	1,565,737,776	3,267,475	1,212,654,125	18,422,543,871
23	18,422,543,871	73,680,327	1,569,645,758	2,960,869	1,193,758,983	18,117,376,554
24	18,117,376,554	64,893,979	1,571,137,161	2,657,056	1,172,829,065	17,781,305,381
25	17,781,305,381	56,519,164	1,568,735,805	2,363,163	1,149,955,706	17,416,681,283
26	17,416,681,283	48,927,389	1,561,542,439	2,088,537	1,125,339,469	17,027,317,166
27	17,027,317,166	42,017,006	1,551,974,677	1,829,381	1,099,154,217	16,614,684,332
28	16,614,684,332	35,780,930	1,539,854,600	1,587,127	1,071,504,886	16,180,528,421
29	16,180,528,421	30,117,092	1,526,005,733	1,359,379	1,042,478,657	15,725,759,059
30	15,725,759,059	25,160,106	1,509,791,116	1,153,385	1,012,162,305	15,252,136,969
31	15,252,136,969	20,880,634	1,491,507,355	970,470	980,663,814	14,761,203,593
32	14,761,203,593	17,149,975	1,472,049,392	807,016	948,053,367	14,253,550,527
33	14,253,550,527	13,881,471	1,450,750,628	660,514	914,390,234	13,730,411,090
34	13,730,411,090	11,058,132	1,426,780,590	531,643	879,784,648	13,193,941,636
35	13,193,941,636	8,650,012	1,399,931,943	419,978	844,388,066	12,646,627,793
36	12,646,627,793	6,596,107	1,370,666,663	323,033	808,350,988	12,090,585,190
37	12,090,585,190	4,918,759	1,338,144,782	242,742	771,844,783	11,528,961,208
38	11,528,961,208	3,558,319	1,303,097,816	176,863	735,055,707	10,964,300,555
39	10,964,300,555	2,494,700	1,265,831,631	124,755	698,144,729	10,398,983,599
40	10,398,983,599	1,686,900	1,225,855,512	84,752	661,287,508	9,836,017,743
41	9,836,017,743	1,073,521	1,183,696,859	54,025	624,667,591	9,278,007,971
42	9,278,007,971	673,069	1,138,321,182	33,919	588,495,728	8,728,821,667
43	8,728,821,667	423,847	1,090,534,123	21,442	553,004,271	8,191,694,221
44	8,191,694,221	261,123	1,042,228,960	13,271	518,346,717	7,668,059,829
45	7,668,059,829	148,657	994,005,223	7,607	484,598,825	7,158,794,482
46	7,158,794,482	72,870	945,657,583	3,736	451,826,116	6,665,032,148
47	6,665,032,148	34,930	897,228,845	1,823	420,103,744	6,187,940,154
48	6,187,940,154	17,490	849,255,336	949	389,492,153	5,728,193,513
49	5,728,193,513	8,281	801,952,530	461	360,029,367	5,286,278,170
50	5,286,278,170	2,718	755,382,853	155	331,745,970	4,862,643,850

* 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, 2023 (Concluded)*

(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	\$ 4,862,643,850	\$ 357	\$ 709,613,007	\$ 21	\$ 304,670,088	\$ 4,457,701,268
52	4,457,701,268	19	664,726,727	1	278,826,629	4,071,801,187
53	4,071,801,187	-	620,816,568	-	254,236,143	3,705,220,762
54	3,705,220,762	-	577,967,025	-	230,914,523	3,358,168,260
55	3,358,168,260	-	536,262,092	-	208,873,037	3,030,779,206
56	3,030,779,206	-	495,786,866	-	188,118,010	2,723,110,350
57	2,723,110,350	-	456,625,721	-	168,650,470	2,435,135,098
58	2,435,135,098	-	418,860,002	-	150,465,921	2,166,741,017
59	2,166,741,017	-	382,567,121	-	133,554,205	1,917,728,101
60	1,917,728,101	-	347,819,206	-	117,899,426	1,687,808,321
61	1,687,808,321	-	314,682,555	-	103,479,942	1,476,605,708
62	1,476,605,708	-	283,217,391	-	90,268,375	1,283,656,692
63	1,283,656,692	-	253,476,097	-	78,231,695	1,108,412,290
64	1,108,412,290	-	225,501,947	-	67,331,409	950,241,752
65	950,241,752	-	199,328,736	-	57,523,820	808,436,836
66	808,436,836	-	174,980,929	-	48,760,309	682,216,216
67	682,216,216	-	152,472,867	-	40,987,661	570,731,010
68	570,731,010	-	131,807,606	-	34,148,474	473,071,877
69	473,071,877	-	112,974,345	-	28,181,726	388,279,258
70	388,279,258	-	95,947,592	-	23,023,494	315,355,160
71	315,355,160	-	80,686,821	-	18,607,758	253,276,097
72	253,276,097	-	67,135,904	-	14,867,297	201,007,491
73	201,007,491	-	55,225,403	-	11,734,582	157,516,670
74	157,516,670	-	44,873,876	-	9,142,611	121,785,405
75	121,785,405	-	35,987,734	-	7,025,761	92,823,432
76	92,823,432	-	28,460,849	-	5,320,712	69,683,296
77	69,683,296	-	22,175,949	-	3,967,405	51,474,752
78	51,474,752	-	17,006,450	-	2,909,950	37,378,252
79	37,378,252	-	12,818,476	-	2,097,473	26,657,248
80	26,657,248	-	9,481,917	-	1,484,575	18,659,906
81	18,659,906	-	6,876,063	-	1,031,266	12,815,109
82	12,815,109	-	4,884,610	-	702,856	8,633,356
83	8,633,356	-	3,397,097	-	469,972	5,706,230
84	5,706,230	-	2,312,262	-	308,406	3,702,374
85	3,702,374	-	1,540,244	-	198,776	2,360,906
86	2,360,906	-	1,004,360	-	126,018	1,482,564
87	1,482,564	-	641,735	-	78,768	919,597
88	919,597	-	402,584	-	48,707	565,720
89	565,720	-	248,731	-	29,929	346,918
90	346,918	-	151,976	-	18,372	213,314
91	213,314	-	92,355	-	11,333	132,291
92	132,291	-	56,266	-	7,062	83,087
93	83,087	-	34,665	-	4,458	52,879
94	52,879	-	21,781	-	2,846	33,945
95	33,945	-	14,029	-	1,826	21,741
96	21,741	-	9,278	-	1,160	13,623
97	13,623	-	6,301	-	710	8,032
98	8,032	-	4,356	-	398	4,073
99	4,073	-	3,999	-	142	216
100	216	-	216	-	7	8

* 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, 2023 (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	\$ 11,459,384,732	\$ 1,052,148,434	\$ 1,052,148,434	\$ -	\$ 1,018,340,629	\$ -	\$ 1,018,340,629
2	11,951,000,421	1,088,291,021	1,088,291,021	-	986,718,386	-	986,718,386
3	12,434,419,172	1,123,953,000	1,123,953,000	-	954,615,412	-	954,615,412
4	12,920,472,041	1,159,015,075	1,159,015,075	-	922,149,833	-	922,149,833
5	13,402,487,731	1,194,354,340	1,194,354,340	-	890,179,760	-	890,179,760
6	13,880,891,618	1,228,335,609	1,228,335,609	-	857,617,593	-	857,617,593
7	14,357,580,234	1,261,420,443	1,261,420,443	-	825,027,873	-	825,027,873
8	14,833,723,929	1,294,259,562	1,294,259,562	-	792,980,038	-	792,980,038
9	15,309,882,784	1,325,251,777	1,325,251,777	-	760,626,381	-	760,626,381
10	15,788,814,496	1,356,678,012	1,356,678,012	-	729,427,095	-	729,427,095
11	16,271,081,523	1,385,765,056	1,385,765,056	-	697,954,043	-	697,954,043
12	16,759,979,058	1,413,298,216	1,413,298,216	-	666,811,603	-	666,811,603
13	17,258,290,376	1,438,292,412	1,438,292,412	-	635,694,777	-	635,694,777
14	17,770,026,573	1,460,493,501	1,460,493,501	-	604,690,574	-	604,690,574
15	18,299,899,187	1,480,798,353	1,480,798,353	-	574,330,142	-	574,330,142
16	18,851,923,720	1,498,587,339	1,498,587,339	-	544,477,405	-	544,477,405
17	19,431,018,172	1,514,778,735	1,514,778,735	-	515,559,886	-	515,559,886
18	19,391,286,594	1,528,709,152	1,528,709,152	-	487,401,544	-	487,401,544
19	19,327,458,973	1,540,871,270	1,540,871,270	-	460,214,724	-	460,214,724
20	19,148,985,898	1,551,415,249	1,551,415,249	-	434,064,555	-	434,064,555
21	18,938,430,658	1,559,518,460	1,559,518,460	-	408,741,660	-	408,741,660
22	18,696,331,598	1,565,737,776	1,565,737,776	-	384,423,148	-	384,423,148
23	18,422,543,871	1,569,645,758	1,569,645,758	-	361,014,186	-	361,014,186
24	18,117,376,554	1,571,137,161	1,571,137,161	-	338,507,920	-	338,507,920
25	17,781,305,381	1,568,735,805	1,568,735,805	-	316,618,771	-	316,618,771
26	17,416,681,283	1,561,542,439	1,561,542,439	-	295,238,342	-	295,238,342
27	17,027,317,166	1,551,974,677	1,551,974,677	-	274,875,298	-	274,875,298
28	16,614,684,332	1,539,854,600	1,539,854,600	-	255,483,533	-	255,483,533
29	16,180,528,421	1,526,005,733	1,526,005,733	-	237,176,404	-	237,176,404
30	15,725,759,059	1,509,791,116	1,509,791,116	-	219,818,529	-	219,818,529
31	15,252,136,969	1,491,507,355	1,491,507,355	-	203,425,291	-	203,425,291
32	14,761,203,593	1,472,049,392	1,472,049,392	-	188,076,288	-	188,076,288
33	14,253,550,527	1,450,750,628	1,450,750,628	-	173,634,710	-	173,634,710
34	13,730,411,090	1,426,780,590	1,426,780,590	-	159,967,990	-	159,967,990
35	13,193,941,636	1,399,931,943	1,399,931,943	-	147,033,040	-	147,033,040
36	12,646,627,793	1,370,666,663	1,370,666,663	-	134,856,529	-	134,856,529
37	12,090,585,190	1,338,144,782	1,338,144,782	-	123,331,880	-	123,331,880
38	11,528,961,208	1,303,097,816	1,303,097,816	-	112,507,475	-	112,507,475
39	10,964,300,555	1,265,831,631	1,265,831,631	-	102,379,363	-	102,379,363
40	10,398,983,599	1,225,855,512	1,225,855,512	-	92,876,936	-	92,876,936
41	9,836,017,743	1,183,696,859	1,183,696,859	-	84,011,977	-	84,011,977
42	9,278,007,971	1,138,321,182	1,138,321,182	-	75,682,879	-	75,682,879
43	8,728,821,667	1,090,534,123	1,090,534,123	-	67,921,020	-	67,921,020
44	8,191,694,221	1,042,228,960	1,042,228,960	-	60,807,927	-	60,807,927
45	7,668,059,829	994,005,223	994,005,223	-	54,327,265	-	54,327,265
46	7,158,794,482	945,657,583	945,657,583	-	48,416,702	-	48,416,702
47	6,665,032,148	897,228,845	897,228,845	-	43,032,506	-	43,032,506
48	6,187,940,154	849,255,336	849,255,336	-	38,156,085	-	38,156,085
49	5,728,193,513	801,952,530	801,952,530	-	33,752,528	-	33,752,528
50	5,286,278,170	755,382,853	755,382,853	-	29,782,207	-	29,782,207

Single Discount Rate Development

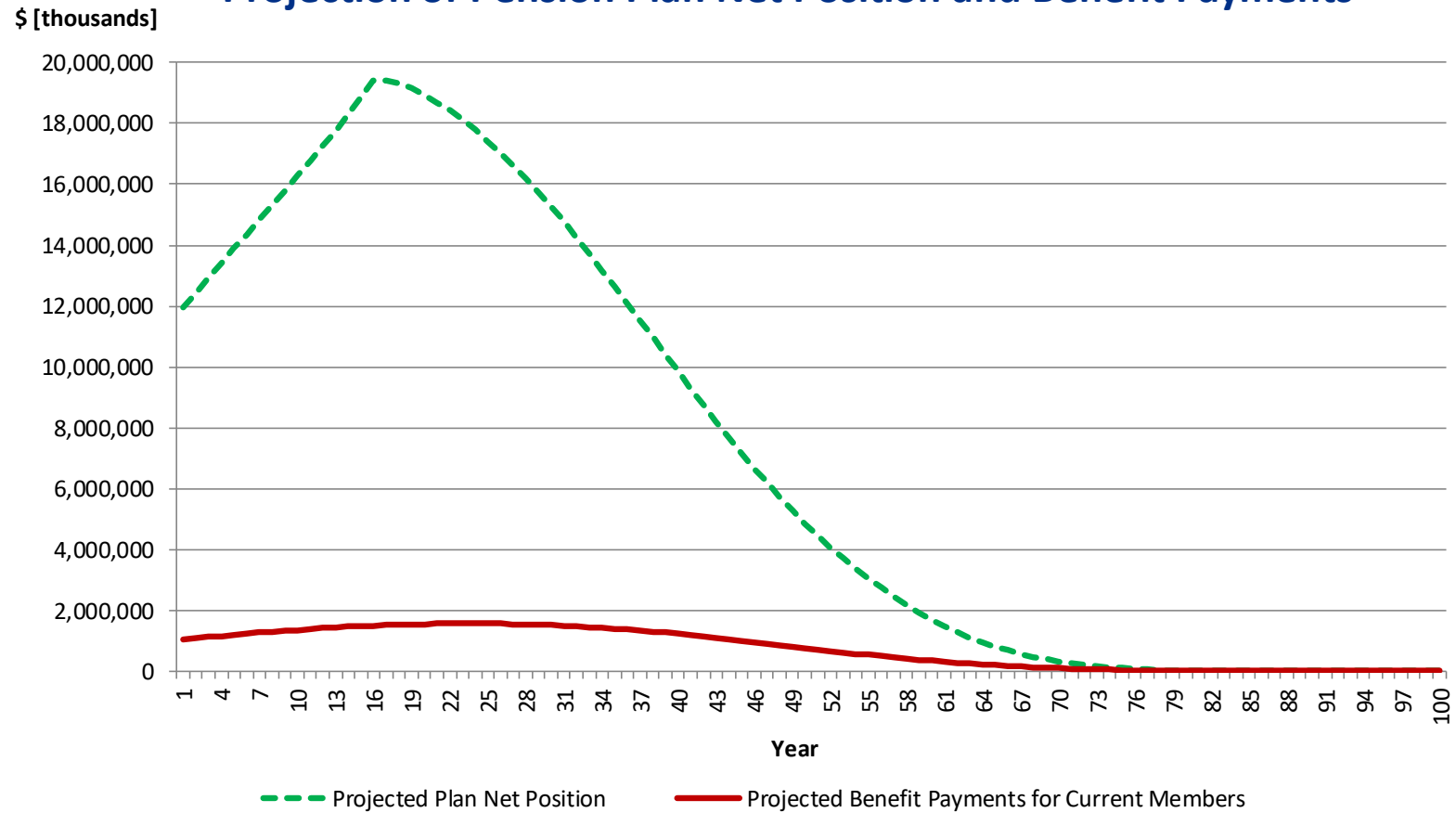
Present Values of Projected Benefit Payments

Beginning July 1, 2023 (Concluded)

(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	\$ 4,862,643,850	\$ 709,613,007	\$ 709,613,007	\$ -	\$ 26,208,577	\$ -	\$ 26,208,577
52	4,457,701,268	664,726,727	664,726,727	-	22,998,374	-	22,998,374
53	4,071,801,187	620,816,568	620,816,568	-	20,120,993	-	20,120,993
54	3,705,220,762	577,967,025	577,967,025	-	17,547,744	-	17,547,744
55	3,358,168,260	536,262,092	536,262,092	-	15,252,022	-	15,252,022
56	3,030,779,206	495,786,866	495,786,866	-	13,209,229	-	13,209,229
57	2,723,110,350	456,625,721	456,625,721	-	11,396,590	-	11,396,590
58	2,435,135,098	418,860,002	418,860,002	-	9,792,996	-	9,792,996
59	2,166,741,017	382,567,121	382,567,121	-	8,378,889	-	8,378,889
60	1,917,728,101	347,819,206	347,819,206	-	7,136,158	-	7,136,158
61	1,687,808,321	314,682,555	314,682,555	-	6,048,055	-	6,048,055
62	1,476,605,708	283,217,391	283,217,391	-	5,099,118	-	5,099,118
63	1,283,656,692	253,476,097	253,476,097	-	4,275,080	-	4,275,080
64	1,108,412,290	225,501,947	225,501,947	-	3,562,786	-	3,562,786
65	950,241,752	199,328,736	199,328,736	-	2,950,132	-	2,950,132
66	808,436,836	174,980,929	174,980,929	-	2,426,020	-	2,426,020
67	682,216,216	152,472,867	152,472,867	-	1,980,288	-	1,980,288
68	570,731,010	131,807,606	131,807,606	-	1,603,645	-	1,603,645
69	473,071,877	112,974,345	112,974,345	-	1,287,597	-	1,287,597
70	388,279,258	95,947,592	95,947,592	-	1,024,392	-	1,024,392
71	315,355,160	80,686,821	80,686,821	-	806,987	-	806,987
72	253,276,097	67,135,904	67,135,904	-	629,001	-	629,001
73	201,007,491	55,225,403	55,225,403	-	484,694	-	484,694
74	157,516,670	44,873,876	44,873,876	-	368,939	-	368,939
75	121,785,405	35,987,734	35,987,734	-	277,171	-	277,171
76	92,823,432	28,460,849	28,460,849	-	205,340	-	205,340
77	69,683,296	22,175,949	22,175,949	-	149,878	-	149,878
78	51,474,752	17,006,450	17,006,450	-	107,672	-	107,672
79	37,378,252	12,818,476	12,818,476	-	76,025	-	76,025
80	26,657,248	9,481,917	9,481,917	-	52,680	-	52,680
81	18,659,906	6,876,063	6,876,063	-	35,787	-	35,787
82	12,815,109	4,884,610	4,884,610	-	23,815	-	23,815
83	8,633,356	3,397,097	3,397,097	-	15,515	-	15,515
84	5,706,230	2,312,262	2,312,262	-	9,893	-	9,893
85	3,702,374	1,540,244	1,540,244	-	6,173	-	6,173
86	2,360,906	1,004,360	1,004,360	-	3,771	-	3,771
87	1,482,564	641,735	641,735	-	2,257	-	2,257
88	919,597	402,584	402,584	-	1,326	-	1,326
89	565,720	248,731	248,731	-	768	-	768
90	346,918	151,976	151,976	-	439	-	439
91	213,314	92,355	92,355	-	250	-	250
92	132,291	56,266	56,266	-	143	-	143
93	83,087	34,665	34,665	-	82	-	82
94	52,879	21,781	21,781	-	48	-	48
95	33,945	14,029	14,029	-	29	-	29
96	21,741	9,278	9,278	-	18	-	18
97	13,623	6,301	6,301	-	12	-	12
98	8,032	4,356	4,356	-	7	-	7
99	4,073	3,999	3,999	-	6	-	6
100	216	216	216	-	-	-	-
Totals					\$ 19,610,318,053	\$ -	\$ 19,610,318,053

Projection of Pension Plan Net Position and Benefit Payments



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Allenstown SD	\$ 522,842	0.08694479%	\$ 4,867,413	\$ 519,261	0.08968005%	\$ 5,144,166
Alton SD	810,441	0.13477040%	7,544,824	834,939	0.14419987%	8,271,494
Amherst SD	2,691,798	0.44762628%	25,059,372	2,738,262	0.47291722%	27,127,154
Andover SD	340,073	0.05655165%	3,165,920	338,223	0.05841350%	3,350,675
Androscoggin Valley Reg Refuse	118,659	0.01973212%	1,104,659	107,946	0.01864304%	1,069,389
Ashland SD	349,587	0.05813376%	3,254,491	331,478	0.05724860%	3,283,855
Auburn SD	768,265	0.12775684%	7,152,185	791,606	0.13671596%	7,842,207
Barnstead SD	680,775	0.11320789%	6,337,695	786,707	0.13586986%	7,793,674
Barrington SD	1,623,198	0.26992593%	15,111,209	1,567,097	0.27064874%	15,524,768
Bartlett SD	415,676	0.06912387%	3,869,748	479,290	0.08277677%	4,748,184
Bath SD	120,388	0.02001964%	1,120,755	125,648	0.02170030%	1,244,758
Bcep Solid Waste District	45,025	0.00748733%	419,162	41,869	0.00723107%	414,784
Bedford SD	6,272,374	1.04304983%	58,392,849	6,244,874	1.07853392%	61,866,124
Belknap County	1,811,184	0.30118663%	16,861,270	1,702,672	0.29406350%	16,867,869
Belknap County Conserv. Dist	7,245	0.00120479%	67,448	6,955	0.00120118%	68,901
Berlin Housing Authority	47,577	0.00791171%	442,920	41,556	0.00717702%	411,683
Berlin Water Works	81,477	0.01354903%	758,513	85,205	0.01471551%	844,101
Bethlehem SD	332,355	0.05526820%	3,094,069	352,607	0.06089772%	3,493,173
Bow SD - SAU 67	2,893,483	0.48116502%	26,936,964	2,815,990	0.48634139%	27,897,182
Brentwood SD	519,240	0.08634581%	4,833,880	494,052	0.08532628%	4,894,428
Brookline Public Library	12,247	0.00203659%	114,014	9,558	0.00165073%	94,688
Brookline SD	810,615	0.13479933%	7,546,444	785,843	0.13572065%	7,785,115
Campton SD	558,568	0.09288577%	5,200,005	539,011	0.09309101%	5,339,823
Candia SD	417,229	0.06938213%	3,884,206	422,148	0.07290795%	4,182,096
Carrroll County	1,983,414	0.32982721%	18,464,650	1,938,819	0.33484776%	19,207,308
Center Conway Fire Precinct	18,494	0.00307542%	172,171	17,535	0.00302842%	173,714
Central Hooksett Wtr Precinct	27,476	0.00456906%	255,789	28,182	0.00486723%	279,191
Cheshire County	2,681,014	0.44583298%	24,958,978	2,464,168	0.42557925%	24,411,785
Chester SD - (SAU 82)	799,127	0.13288896%	7,439,496	762,498	0.13168880%	7,553,843
Chesterfield SD	430,535	0.07159482%	4,008,078	427,446	0.07382295%	4,234,581
Chichester SD	396,192	0.06588383%	3,688,361	388,869	0.06716043%	3,852,411
City of Berlin	1,421,422	0.23637206%	13,232,769	1,345,950	0.23245509%	13,333,930
City of Claremont	1,318,196	0.21920634%	12,271,784	1,311,655	0.22653210%	12,994,179
City of Concord	7,749,151	1.28862703%	72,140,948	7,466,206	1.28946659%	73,965,499
City of Dover	9,855,624	1.63891805%	91,751,219	9,258,499	1.59900827%	91,721,217
City of Franklin	1,228,472	0.20428589%	11,436,496	1,163,614	0.20096437%	11,527,580
City of Keene	4,156,061	0.69112249%	38,690,971	4,023,810	0.69494045%	39,862,698
City of Laconia	2,957,030	0.49173242%	27,528,557	2,708,689	0.46780975%	26,834,182
City of Lebanon	3,172,748	0.52760474%	29,536,790	2,906,407	0.50195705%	28,792,916
City of Manchester	13,903,864	2.31211070%	129,438,428	13,481,732	2.32839049%	133,559,540
City of Nashua	13,675,030	2.27405728%	127,308,091	13,643,300	2.35629442%	135,160,146
City of Portsmouth	6,089,994	1.01272138%	56,694,977	5,990,893	1.03466960%	59,350,009
City of Rochester	3,597,905	0.59830524%	33,494,802	3,405,723	0.58819245%	33,739,492
City of Somersworth	1,492,759	0.24823488%	13,896,883	1,483,054	0.25613392%	14,692,178
Claremont SD	2,747,987	0.45697010%	25,582,465	2,647,463	0.45723559%	26,227,635



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Cocheco Academy of The Arts	\$ 3,288	0.00054677%	\$ 30,610	\$ 19,153	0.00330786%	\$ 189,743
Colebrook SD	473,831	0.07879462%	4,411,143	426,868	0.07372312%	4,228,855
Community College System of NH	6,047,197	1.00560455%	56,296,557	5,780,566	0.99834464%	57,266,361
Concord SD	8,475,299	1.40938012%	78,901,043	8,044,021	1.38925933%	79,689,742
Contoocook Valley SD	4,623,072	0.76878300%	43,038,624	4,539,986	0.78408770%	44,976,301
Conway SD	2,738,060	0.45531931%	25,490,049	2,648,791	0.45746494%	26,240,790
Conway Village Fire District	185,536	0.03085328%	1,727,253	157,095	0.02713142%	1,556,294
Cook Memorial Library	5,994	0.00099676%	55,801	5,860	0.00101206%	58,053
Coos County Institute	1,122,819	0.18671657%	10,452,916	1,035,364	0.17881469%	10,257,046
Coos County Nursing Home	579,838	0.09642281%	5,398,019	525,752	0.09080109%	5,208,470
Cornish SD	241,749	0.04020109%	2,250,570	218,796	0.03778762%	2,167,548
County of Merrimack	5,087,103	0.84594795%	47,358,534	5,161,799	0.89147920%	51,136,419
Croydon Village School	25,623	0.00426092%	238,538	26,950	0.00465446%	266,986
Deerfield Community School	730,945	0.12155080%	6,804,754	719,519	0.12426602%	7,128,062
Derry Coop SD	5,396,196	0.89734785%	50,236,044	5,148,324	0.88915197%	51,002,926
Derry Housing Authority	6,717	0.00111699%	62,532	5,940	0.00102588%	58,846
Dover Housing Authority	216,222	0.03595613%	2,012,925	196,072	0.03386302%	1,942,427
Dresden SD	1,372,585	0.22825083%	12,778,120	1,357,725	0.23448871%	13,450,581
Dunbarton SD - SAU 67	309,999	0.05155056%	2,885,945	295,930	0.05110920%	2,931,691
East Kingston SD	247,910	0.04122562%	2,307,926	212,722	0.03673859%	2,107,374
Epping SD	1,467,095	0.24396715%	13,657,964	1,512,783	0.26126833%	14,986,695
Epsom SD	582,855	0.09692452%	5,426,106	554,524	0.09577022%	5,493,506
Errol SD	22,981	0.00382157%	213,942	22,430	0.00387382%	222,207
Exeter Reg Coop SD	5,486,893	0.91243010%	51,080,391	5,270,464	0.91024642%	52,212,931
Exeter SD	2,084,944	0.34671091%	19,409,847	1,965,523	0.33945973%	19,471,856
Fall Mountain Reg SD	2,789,279	0.46383666%	25,966,874	2,685,265	0.46376426%	26,602,128
Farmington SD - (SAU 61)	1,343,284	0.22337829%	12,505,342	1,315,952	0.22727422%	13,036,748
Franklin SD	1,478,028	0.24578523%	13,759,745	1,430,049	0.24697958%	14,167,073
Freedom SD	110,473	0.01837085%	1,028,452	123,499	0.02132915%	1,223,468
Fremont SD - SAU 83	580,505	0.09653373%	5,404,228	573,656	0.09907445%	5,683,041
Gilford SD	2,136,097	0.35521728%	19,886,057	2,125,959	0.36716816%	21,061,248
Gilmanton SD	706,772	0.11753100%	6,579,714	664,923	0.11483691%	6,587,196
Goffstown SD	3,984,828	0.66264770%	37,096,873	3,913,267	0.67584889%	38,767,581
Goffstown Village Precinct	19,648	0.00326732%	182,914	18,449	0.00318627%	182,769
Governor Wentworth Reg SD	4,563,443	0.75886713%	42,483,506	4,442,144	0.76718969%	44,007,009
Grafton County	2,617,656	0.43529701%	24,369,145	2,679,903	0.46283821%	26,549,008
Grantham SD	458,401	0.07622873%	4,267,498	462,750	0.07992020%	4,584,328
Great Bay Elearning School	164,599	0.02737161%	1,532,339	143,656	0.02481041%	1,423,158
Greenland SD	726,386	0.12079267%	6,762,312	631,686	0.10909664%	6,257,927
Grs Coop SD	629,989	0.10476255%	5,864,901	578,527	0.09991571%	5,731,296
Hampstead SD	1,775,199	0.29520259%	16,526,267	1,699,552	0.29352465%	16,836,960
Hampton Falls SD	531,904	0.08845174%	4,951,776	537,593	0.09284611%	5,325,775
Hampton SD - SAU 90	2,122,759	0.35299927%	19,761,887	2,064,786	0.35660315%	20,455,226
Hanover SD	993,820	0.16526498%	9,251,996	983,420	0.16984359%	9,742,452
Harrisville SD	118,466	0.01970003%	1,102,863	117,471	0.02028807%	1,163,750
Haverhill Coop SD	1,138,679	0.18935397%	10,600,565	1,123,150	0.19397595%	11,126,716
Henniker SD	619,915	0.10308732%	5,771,117	638,720	0.11031146%	6,327,610
Hill SD	84,673	0.01408050%	788,266	78,861	0.01361985%	781,253



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Hillsboro-Deering SD	\$ 2,057,825	0.34220122%	\$ 19,157,382	\$ 1,928,991	0.33315039%	\$ 19,109,944
Hillsborough County	5,398,902	0.89779784%	50,261,236	5,367,770	0.92705185%	53,176,913
Hinsdale SD	1,072,127	0.17828686%	9,980,997	1,067,886	0.18443147%	10,579,232
Holderness SD	391,362	0.06508063%	3,643,396	354,547	0.06123278%	3,512,393
Hollis SD	1,305,467	0.21708960%	12,153,283	1,209,793	0.20893981%	11,985,062
Hollis-Brookline Coop	2,037,716	0.33885724%	18,970,177	1,946,978	0.33625687%	19,288,136
Hooksett Public Library	58,448	0.00971947%	544,123	51,422	0.00888094%	509,422
Hooksett SD	1,754,504	0.29176116%	16,333,606	1,690,620	0.29198203%	16,748,473
Hooksett Sewer Commission	63,953	0.01063492%	595,373	59,348	0.01024982%	587,943
Hooksett Village Wtr Precinct	50,127	0.00833575%	466,659	52,507	0.00906833%	520,171
Hopkinton SD	1,844,870	0.30678836%	17,174,871	1,729,256	0.29865474%	17,131,229
Hudson SD	4,721,017	0.78507053%	43,950,445	4,589,266	0.79259870%	45,464,504
Inter-Lakes SD	2,358,704	0.39223519%	21,958,424	2,400,676	0.41461373%	23,782,789
Jackson SD	139,503	0.02319833%	1,298,707	120,627	0.02083314%	1,195,016
Jaffrey-Rindge Coop SD	2,214,410	0.36824016%	20,615,115	2,228,132	0.38481416%	22,073,446
John Stark SD	1,050,006	0.17460830%	9,775,061	1,061,164	0.18327053%	10,512,639
Kearsarge Reg SD - SAU 65	3,756,213	0.62463070%	34,968,575	3,573,530	0.61717391%	35,401,907
Keene SD	4,911,374	0.81672551%	45,722,580	4,852,905	0.83813102%	48,076,297
Kensington SD	319,390	0.05311222%	2,973,371	293,165	0.05063167%	2,904,299
Laconia Housing & Redevelopmnt	261,690	0.04351713%	2,436,211	208,043	0.03593050%	2,061,021
Laconia SD	3,598,051	0.59832952%	33,496,161	3,524,907	0.60877637%	34,920,213
Laconia Water Works	155,472	0.02585385%	1,447,371	146,017	0.02521817%	1,446,547
Lafayette Reg SD	263,764	0.04386202%	2,455,519	245,257	0.04235762%	2,429,689
Lakes Region Mutual Fire Aid	109,128	0.01814719%	1,015,930	108,426	0.01872594%	1,074,145
Lakes Region Planning Comm.	30,421	0.00505879%	283,205	39,243	0.00677754%	388,769
Land & Comm Heritage Inv Prog	27,012	0.00449190%	251,469	21,923	0.00378626%	217,185
Landaff SD	15,375	0.00255675%	143,134	22,881	0.00395171%	226,675
Lebanon SD	3,929,530	0.65345204%	36,582,074	3,851,895	0.66524952%	38,159,587
Lempster SD	196,050	0.03260168%	1,825,133	185,116	0.03197084%	1,833,889
Lincoln-Woodstock Coop SD	624,995	0.10393209%	5,818,409	656,115	0.11331570%	6,499,938
Lisbon Reg SD	565,778	0.09408474%	5,267,127	594,919	0.10274672%	5,893,687
Litchfield SD	2,019,301	0.33579496%	18,798,742	1,998,611	0.34517426%	19,799,649
Littleton Public Library	23,016	0.00382739%	214,268	20,438	0.00352979%	202,473
Littleton SD	1,488,113	0.24746229%	13,853,632	1,378,351	0.23805097%	13,654,917
Littleton Water & Light	184,203	0.03063161%	1,714,843	177,303	0.03062148%	1,756,488
Londonderry SD	7,246,611	1.20505831%	67,462,537	7,094,111	1.22520315%	70,279,264
Lower Bartlett Water Precinct	23,714	0.00394346%	220,766	21,318	0.00368177%	211,191
Lyme SD	460,007	0.07649579%	4,282,448	438,848	0.07579215%	4,347,537
Madison SD	277,330	0.04611795%	2,581,812	273,636	0.04725887%	2,710,831
Manchester SD	17,889,152	2.97483489%	166,539,583	16,728,247	2.88908659%	165,721,805
Marlborough SD	281,776	0.04685728%	2,623,202	287,783	0.04970216%	2,850,981
Marlow SD	71,856	0.01194913%	668,946	69,700	0.01203768%	690,497
Mascenic Reg SD	1,456,872	0.24226714%	13,562,793	1,490,320	0.25738881%	14,764,161
Mascoma Valley Regional SD	2,108,223	0.35058204%	19,626,564	2,092,031	0.36130855%	20,725,133
Mason SD (SAU 89)	126,303	0.02100326%	1,175,821	116,873	0.02018479%	1,157,826
Meriden Village Water District	7,909	0.00131521%	73,629	7,521	0.00129893%	74,508
Merrimack SD	6,203,956	1.03167242%	57,755,909	5,927,015	1.02363742%	58,717,188
Merrimack Valley SD	3,710,599	0.61704542%	34,543,930	3,587,829	0.61964345%	35,543,563

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Merrimack Village District	\$ 164,563	0.02736562%	\$ 1,532,004	\$ 151,156	0.02610571%	\$ 1,497,458
Middleton SD	175,467	0.02917888%	1,633,515	163,168	0.02818027%	1,616,457
Milan SD	125,822	0.02092328%	1,171,344	118,152	0.02040569%	1,170,497
Milford Area Communication Ctr	50,540	0.00840443%	470,504	46,234	0.00798494%	458,027
Milford SD	3,618,962	0.60180686%	33,690,832	3,530,268	0.60970226%	34,973,323
Milton SD	693,590	0.11533893%	6,456,996	794,615	0.13723563%	7,872,016
Monadnock Reg SD- SAU 93	2,668,832	0.44380721%	24,845,570	2,664,250	0.46013482%	26,393,938
Monroe SD	257,195	0.04276964%	2,394,364	236,579	0.04085887%	2,343,719
Mont Vernon SD	360,292	0.05991392%	3,354,149	334,309	0.05773753%	3,311,901
Moultonborough SD - SAU 45	1,365,070	0.22700114%	12,708,159	1,317,641	0.22756592%	13,053,480
Mountain Lakes District	8,528	0.00141814%	79,391	2,695	0.00046545%	26,699
Nashua Airport Authority	44,376	0.00737940%	413,119	42,935	0.00741518%	425,344
Nashua Housing Redevelop Auth	210,561	0.03501475%	1,960,224	203,085	0.03507422%	2,011,903
Nelson SD	84,834	0.01410727%	789,764	92,163	0.01591720%	913,032
New Boston SD	765,860	0.12735691%	7,129,796	703,859	0.12156143%	6,972,923
New Castle SD	67,842	0.01128163%	631,577	69,511	0.01200504%	688,625
New London-Springfield Wtr Sys	26,426	0.00439445%	246,014	24,978	0.00431388%	247,450
Newfields SD	228,836	0.03805375%	2,130,355	203,430	0.03513380%	2,015,321
Newfound Area SD	2,091,173	0.34774675%	19,467,836	2,098,401	0.36240870%	20,788,240
Newington SD	113,899	0.01894057%	1,060,346	105,833	0.01827811%	1,048,456
Newmarket Housing Authority	28,487	0.00473718%	265,201	18,387	0.00317556%	182,154
Newmarket SD	1,969,927	0.32758442%	18,339,093	1,938,353	0.33476728%	19,202,691
Newport SD	1,484,670	0.24688974%	13,821,579	1,431,951	0.24730807%	14,185,916
Next Charter School	99,016	0.01646564%	921,793	89,851	0.01551790%	890,127
NH Comm Development Fin Auth	1,178	0.00019589%	10,966	11,672	0.00201584%	115,631
NH Municipal Bond Bank	37,580	0.00624928%	349,852	33,235	0.00573992%	329,249
NH Retirement System	-	0.00000000%	-	-	0.00000000%	-
North Conway Wtr Precinct	167,275	0.02781661%	1,557,252	154,335	0.02665475%	1,528,952
North Country Charter Academy	51,856	0.00862327%	482,755	42,677	0.00737062%	422,788
North Country Edu Srvc Ag Inc	105,127	0.01748185%	978,683	114,542	0.01978221%	1,134,734
North Hampton SD	816,310	0.13574637%	7,599,462	793,314	0.13701094%	7,859,128
Northumberland SD	566,617	0.09422426%	5,274,938	543,988	0.09395058%	5,389,129
Northwood SD	604,191	0.10047254%	5,624,734	521,325	0.09003652%	5,164,613
Nottingham SD	742,774	0.12351787%	6,914,876	667,830	0.11533897%	6,615,995
Oyster River Coop SD	4,212,316	0.70047728%	39,214,679	4,007,724	0.69216229%	39,703,339
Pease Development Authority	613,465	0.10201473%	5,711,070	533,656	0.09216617%	5,286,773
Pelham SD	2,550,707	0.42416388%	23,745,881	2,469,082	0.42642793%	24,460,467
Pembroke SD	2,317,885	0.38544729%	21,578,418	2,260,426	0.39039156%	22,393,373
Pemi Baker Coop	1,171,361	0.19478875%	10,904,819	1,169,099	0.20191167%	11,581,919
Piermont SD	102,286	0.01700941%	952,234	93,992	0.01623308%	931,151
Pittsburg SD	223,199	0.03711636%	2,077,878	217,037	0.03748383%	2,150,122
Pittsfield SD	924,121	0.15367455%	8,603,131	903,370	0.15601839%	8,949,420
Plainfield SD	441,693	0.07345031%	4,111,954	419,441	0.07244043%	4,155,278
Plaistow Public Library	25,928	0.00431164%	241,378	23,889	0.00412580%	236,661
Plymouth SD	867,879	0.14432192%	8,079,545	775,551	0.13394314%	7,683,155
Plymouth Village Water & Sewer	95,950	0.01595578%	893,249	78,565	0.01356873%	778,320
Portsmouth Housing Authority	317,255	0.05275718%	2,953,495	270,981	0.04680034%	2,684,529
Portsmouth SD	5,757,207	0.95738134%	53,596,887	5,409,872	0.93432316%	53,594,005

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Profile SD	\$ 495,328	\$ 0	\$ 4,611,271	\$ 482,319	0.08329990%	\$ 4,778,192
Prospect Mountain High School	1,029,445	0.17118916%	9,583,648	895,982	0.15474243%	8,876,229
Raymond SD	1,990,988	0.33108671%	18,535,161	1,826,720	0.31548747%	18,096,776
Rivendell Interstate SD	221,432	0.03682252%	2,061,428	251,391	0.04341700%	2,490,456
Rochester SD	5,979,168	0.99429182%	55,663,239	5,992,274	1.03490811%	59,363,690
Rockingham County	4,518,741	0.75143352%	42,067,351	4,189,154	0.72349653%	41,500,712
Rockingham Planning Comm	60,994	0.01014286%	567,826	56,343	0.00973083%	558,173
Rollinsford SD	256,049	0.04257907%	2,383,696	266,501	0.04602661%	2,640,147
Rumney SD	243,811	0.04054398%	2,269,765	225,240	0.03890054%	2,231,386
Rye SD	992,977	0.16512480%	9,244,148	869,623	0.15019004%	8,615,098
Rye Water District	40,950	0.00680968%	381,225	34,985	0.00604216%	346,586
Salem Housing Authority	52,901	0.00879705%	492,483	49,173	0.00849252%	487,142
Salem SD	6,323,986	1.05163253%	58,873,332	6,139,638	1.06035892%	60,823,582
Sanborn Regional SD	2,948,045	0.49023828%	27,444,911	2,784,889	0.48097003%	27,589,073
Sanbornton Public Library	12,428	0.00206669%	115,699	10,894	0.00188147%	107,924
Sandown Public Library	14,275	0.00237383%	132,894	14,095	0.00243431%	139,635
SAU 02	106,375	0.01768938%	990,301	97,109	0.01677141%	962,030
SAU 03	1,880,661	0.31274014%	17,508,068	1,848,060	0.31917304%	18,308,185
SAU 06	130,963	0.02177819%	1,219,204	134,483	0.02322617%	1,332,284
SAU 07	107,548	0.01788444%	1,001,221	101,630	0.01755222%	1,006,818
SAU 09	145,624	0.02421620%	1,355,691	146,281	0.02526376%	1,449,162
SAU 13	75,500	0.01255510%	702,870	65,786	0.01136171%	651,723
SAU 15	101,457	0.01687156%	944,517	99,566	0.01719575%	986,371
SAU 16	264,237	0.04394068%	2,459,922	271,947	0.04696717%	2,694,099
SAU 19	210,068	0.03493277%	1,955,634	193,881	0.03348462%	1,920,722
SAU 20	81,939	0.01362586%	762,814	71,446	0.01233923%	707,794
SAU 21	188,384	0.03132688%	1,753,766	187,724	0.03242126%	1,859,726
SAU 23	260,846	0.04337678%	2,428,354	245,387	0.04238007%	2,430,977
SAU 24	241,620	0.04017964%	2,249,369	179,050	0.03092320%	1,773,795
SAU 29	313,308	0.05210082%	2,916,750	311,898	0.05386699%	3,089,881
SAU 34	100,520	0.01671574%	935,794	102,086	0.01763097%	1,011,336
SAU 35	105,944	0.01761771%	986,289	125,979	0.02175746%	1,248,037
SAU 39	231,116	0.03843290%	2,151,581	219,836	0.03796723%	2,177,850
SAU 41	184,976	0.03076015%	1,722,039	192,346	0.03321951%	1,905,515
SAU 42	16,483,447	2.74107645%	153,453,131	15,628,166	2.69909482%	154,823,628
SAU 44	-	0.00000000%	-	165,750	0.02862620%	1,642,036
SAU 46	116,077	0.01930275%	1,080,622	96,852	0.01672703%	959,484
SAU 48	194,675	0.03237303%	1,812,333	191,232	0.03302712%	1,894,479
SAU 50	151,034	0.02511585%	1,406,056	148,332	0.02561799%	1,469,482
SAU 53	503,517	0.08373119%	4,687,506	481,560	0.08316882%	4,770,673
SAU 58	57,409	0.00954670%	534,451	54,765	0.00945830%	542,541

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
SAU 67	\$ 102,495	0.01704417%	\$ 954,180	\$ 110,611	0.01910330%	\$ 1,095,790
SAU 70	172,512	0.02868748%	1,606,005	166,160	0.02869701%	1,646,098
Seabrook SD	1,523,576	0.25335952%	14,183,775	1,474,447	0.25464743%	14,606,911
Seacoast Charter School	209,811	0.03489003%	1,953,242	203,135	0.03508285%	2,012,398
Shaker Regional SD - SAU 80	2,039,494	0.33915291%	18,986,729	2,032,711	0.35106357%	20,137,468
Somersworth Housing Authority	85,061	0.01414502%	791,878	85,961	0.01484607%	851,590
Somersworth SD	2,302,287	0.38285346%	21,433,208	2,250,627	0.38869920%	22,296,297
Souhegan Coop SD	1,662,500	0.27646157%	15,477,092	1,659,506	0.28660843%	16,440,236
South Hampton SD	201,266	0.03346906%	1,873,692	188,945	0.03263214%	1,871,822
Southern NH Planning Comm	95,405	0.01586515%	888,175	86,356	0.01491429%	855,503
Stark SD	36,598	0.00608598%	340,710	30,058	0.00519123%	297,776
State of New Hampshire	113,520,692	18.87765923%	1,056,824,187	107,566,038	18.57741570%	1,065,624,998
Stewartstown SD	107,587	0.01789093%	1,001,584	104,941	0.01812405%	1,039,619
Stoddard SD	88,049	0.01464190%	819,695	87,249	0.01506852%	864,350
Strafford County	5,483,303	0.91183311%	51,046,969	5,099,296	0.88068449%	50,517,220
Strafford SD	517,244	0.08601389%	4,815,298	574,585	0.09923489%	5,692,244
Stratford SD	123,973	0.02061580%	1,154,130	104,352	0.01802233%	1,033,785
Stratham SD	1,180,894	0.19637402%	10,993,567	1,089,149	0.18810374%	10,789,878
Sullivan County	1,738,808	0.28915103%	16,187,484	1,646,247	0.28431850%	16,308,883
Sunapee SD	1,079,399	0.17949614%	10,048,696	1,074,126	0.18550916%	10,641,049
Swnh District Fire Mutual Aid	146,005	0.02427956%	1,359,238	144,459	0.02494909%	1,431,113
Tamworth SD	469,647	0.07809885%	4,372,192	441,689	0.07628281%	4,375,682
Thornton Public School Library	5,142	0.00085508%	47,870	3,367	0.00058150%	33,356
Thornton SD	420,271	0.06988799%	3,912,525	409,578	0.07073702%	4,057,568
Tilton-Northfield Fire Dist	449,622	0.07476884%	4,185,769	412,049	0.07116378%	4,082,048
Timberlane Reg SD	6,297,668	1.04725604%	58,628,324	6,163,133	1.06441667%	61,056,340
Town of Alexandria	76,469	0.01271623%	711,890	69,372	0.01198104%	687,248
Town of Allenstown	368,105	0.06121316%	3,426,884	407,228	0.07033116%	4,034,288
Town of Alstead	40,339	0.00670808%	375,537	35,421	0.00611746%	350,906
Town of Alton	735,933	0.12238027%	6,851,190	696,985	0.12037424%	6,904,825
Town of Amherst	552,180	0.09182349%	5,140,536	554,196	0.09571357%	5,490,256
Town of Andover	42,525	0.00707160%	395,888	39,664	0.00685025%	392,939
Town of Antrim	221,714	0.03686941%	2,064,053	215,187	0.03716432%	2,131,794
Town of Ashland	235,396	0.03914463%	2,191,426	220,584	0.03809642%	2,185,261
Town of Atkinson	386,493	0.06427095%	3,598,068	347,040	0.05993626%	3,438,023
Town of Auburn	348,396	0.05793570%	3,243,403	327,083	0.05648955%	3,240,315
Town of Barnstead	332,796	0.05534154%	3,098,174	300,116	0.05183216%	2,973,161
Town of Barrington	550,869	0.09160548%	5,128,331	483,213	0.08345430%	4,787,048
Town of Bartlett	93,176	0.01549449%	867,425	83,695	0.01445472%	829,142
Town of Bedford	2,585,761	0.42999311%	24,072,218	2,556,572	0.44153807%	25,327,204
Town of Belmont	812,564	0.13512344%	7,564,588	729,273	0.12595061%	7,224,693
Town of Bennington	90,566	0.01506046%	843,127	72,237	0.01247584%	715,631
Town of Bethlehem	208,368	0.03465007%	1,939,808	181,521	0.03134996%	1,798,275
Town of Boscawen	284,261	0.04727052%	2,646,336	252,611	0.04362771%	2,502,543
Town of Bow	759,648	0.12632390%	7,071,965	733,460	0.12667373%	7,266,172
Town of Bradford	90,960	0.01512598%	846,795	83,445	0.01441154%	826,665
Town of Brentwood	349,313	0.05808819%	3,251,939	226,995	0.03920364%	2,248,772



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Bristol	\$ 587,005	0.09761463%	\$ 5,464,740	\$ 539,050	0.09309775%	\$ 5,340,209
Town of Brookline	368,522	0.06128251%	3,430,766	347,069	0.05994127%	3,438,310
Town of Campton	361,295	0.06008071%	3,363,486	315,428	0.05447665%	3,124,852
Town of Canaan	291,072	0.04840314%	2,709,743	235,302	0.04063832%	2,331,067
Town of Candia	134,385	0.02234724%	1,251,061	147,281	0.02543647%	1,459,069
Town of Canterbury	100,068	0.01664058%	931,586	85,464	0.01476024%	846,667
Town of Carroll	151,717	0.02522943%	1,412,414	141,040	0.02435861%	1,397,242
Town of Center Harbor	127,833	0.02125769%	1,190,065	121,102	0.02091517%	1,199,722
Town of Charlestown	272,309	0.04528299%	2,535,069	267,307	0.04616581%	2,648,132
Town of Chester	378,220	0.06289521%	3,521,050	373,428	0.06449366%	3,699,441
Town of Chesterfield	201,790	0.03355620%	1,878,570	215,275	0.03717952%	2,132,666
Town of Chichester	141,621	0.02355053%	1,318,425	118,903	0.02053539%	1,177,937
Town of Clarksville	6,227	0.00103550%	57,970	5,979	0.00103262%	59,232
Town of Colebrook	216,792	0.03605092%	2,018,231	200,959	0.03470704%	1,990,841
Town of Conway	1,063,113	0.17678790%	9,897,081	1,027,474	0.17745203%	10,178,882
Town of Cornish	49,592	0.00824679%	461,678	33,187	0.00573163%	328,774
Town of Croydon	6,971	0.00115923%	64,897	6,931	0.00119703%	68,663
Town of Danville	125,338	0.02084279%	1,166,838	129,956	0.02244432%	1,287,436
Town of Deerfield	254,160	0.04226495%	2,366,110	255,428	0.04411422%	2,530,450
Town of Deering	13,857	0.00230432%	129,002	38,793	0.00669983%	384,311
Town of Derry	4,724,562	0.78566004%	43,983,448	4,748,621	0.82012044%	47,043,187
Town of Dorchester	13,703	0.00227871%	127,569	12,646	0.00218405%	125,280
Town of Dublin	122,771	0.02041592%	1,142,940	111,256	0.01921470%	1,102,180
Town of Dunbarton	127,775	0.02124805%	1,189,525	148,143	0.02558534%	1,467,609
Town of Durham	1,758,933	0.29249767%	16,374,838	1,652,240	0.28533534%	16,368,254
Town of East Kingston	166,997	0.02777038%	1,554,664	147,985	0.02555806%	1,466,044
Town of Effingham	45,446	0.00755734%	423,081	38,550	0.00665786%	381,904
Town of Enfield	355,332	0.05908911%	3,307,974	323,166	0.05581305%	3,201,510
Town of Epping	797,765	0.13266247%	7,426,816	735,374	0.12700429%	7,285,133
Town of Epsom	278,456	0.04630519%	2,592,294	264,043	0.04560209%	2,615,796
Town of Exeter	2,097,179	0.34874550%	19,523,749	1,970,081	0.34024693%	19,517,011
Town of Farmington	347,941	0.05786004%	3,239,167	267,330	0.04616978%	2,648,359
Town of Fitzwilliam	131,037	0.02179049%	1,219,893	126,107	0.02177957%	1,249,305
Town of Francestown	49,983	0.00831181%	465,318	42,649	0.00736578%	422,511
Town of Franconia	84,000	0.01396858%	782,000	79,534	0.01373608%	787,920
Town of Freedom	62,744	0.01043387%	584,117	47,336	0.00817526%	468,944
Town of Fremont	133,562	0.02221038%	1,243,399	128,946	0.02226989%	1,277,430
Town of Gilford	1,290,100	0.21453418%	12,010,224	1,160,686	0.20045868%	11,498,573
Town of Gilmanton	334,539	0.05563138%	3,114,400	288,428	0.04981356%	2,857,371
Town of Goffstown	2,103,033	0.34971898%	19,578,247	1,968,694	0.34000738%	19,503,270
Town of Gorham	422,708	0.07029324%	3,935,212	379,350	0.06551643%	3,758,109
Town of Goshen	22,257	0.00370118%	207,202	23,302	0.00402442%	230,846
Town of Grafton	45,938	0.00763915%	427,661	57,926	0.01000423%	573,856
Town of Grantham	229,635	0.03818662%	2,137,794	211,223	0.03647971%	2,092,524
Town of Greenfield	129,090	0.02146672%	1,201,767	116,487	0.02011813%	1,154,002
Town of Greenland	392,317	0.06523944%	3,652,286	355,493	0.06139616%	3,521,764
Town of Greenville	148,035	0.02461714%	1,378,136	155,305	0.02682227%	1,538,561
Town of Groton	12,738	0.00211824%	118,585	13,566	0.00234294%	134,394
Town of Hampstead	580,595	0.09654869%	5,405,066	519,174	0.08966502%	5,143,303
Town of Hampton	3,027,173	0.50339669%	28,181,556	2,876,440	0.49678154%	28,496,042



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Hampton Falls	\$ 174,657	0.02904418%	\$ 1,625,974	\$ 207,673	0.03586660%	\$ 2,057,355
Town of Hancock	71,159	0.01183322%	662,457	41,462	0.00716078%	410,752
Town of Hanover	2,030,363	0.33763449%	18,901,724	2,009,127	0.34699045%	19,903,828
Town of Harrisville	11,163	0.00185633%	103,923	18,361	0.00317107%	181,897
Town of Haverhill	231,820	0.03854997%	2,158,135	201,724	0.03483916%	1,998,420
Town of Hebron	36,386	0.00605073%	338,737	30,407	0.00525150%	301,233
Town of Henniker	379,719	0.06314449%	3,535,005	393,931	0.06803467%	3,902,558
Town of Hillsborough	394,445	0.06559331%	3,672,097	391,097	0.06754522%	3,874,483
Town of Hinsdale	260,714	0.04335483%	2,427,125	254,528	0.04395879%	2,521,534
Town of Holderness	221,867	0.03689486%	2,065,478	188,603	0.03257307%	1,868,434
Town of Hollis	931,073	0.15483062%	8,667,851	889,237	0.15357752%	8,809,408
Town of Hooksett	1,914,871	0.31842902%	17,826,548	1,902,272	0.32853583%	18,845,247
Town of Hopkinton	562,022	0.09346014%	5,232,160	530,496	0.09162041%	5,255,467
Town of Hudson	3,548,892	0.59015473%	33,038,513	3,504,014	0.60516801%	34,713,233
Town of Jackson	124,497	0.02070294%	1,159,009	107,910	0.01863682%	1,069,032
Town of Jaffrey	547,239	0.09100184%	5,094,538	560,453	0.09679420%	5,552,243
Town of Jefferson	15,940	0.00265071%	148,394	13,426	0.00231877%	133,008
Town of Kensington	167,983	0.02793434%	1,563,843	141,805	0.02449073%	1,404,820
Town of Kingston	513,631	0.08541307%	4,781,663	371,882	0.06422665%	3,684,125
Town of Lancaster	388,207	0.06455598%	3,614,024	346,125	0.05977824%	3,428,958
Town of Lee	377,545	0.06278297%	3,514,766	380,862	0.06577756%	3,773,087
Town of Lempster	34,403	0.00572097%	320,276	32,215	0.00556376%	319,145
Town of Lincoln	439,789	0.07313369%	4,094,229	418,885	0.07234440%	4,149,770
Town of Lisbon	78,221	0.01300758%	728,201	72,664	0.01254959%	719,861
Town of Litchfield	483,489	0.08040068%	4,501,055	504,328	0.08710101%	4,996,228
Town of Littleton	857,380	0.14257601%	7,981,804	786,840	0.13589283%	7,794,991
Town of Londonderry	3,951,423	0.65709269%	36,785,888	3,829,977	0.66146412%	37,942,452
Town of Loudon	332,337	0.05526521%	3,093,901	346,963	0.05992296%	3,437,260
Town of Lyme	129,634	0.02155718%	1,206,831	120,248	0.02076768%	1,191,261
Town of Lyndeborough	27,027	0.00449439%	251,609	13,322	0.00230080%	131,977
Town of Madison	170,600	0.02836953%	1,588,206	178,883	0.03089436%	1,772,141
Town of Marlborough	102,633	0.01706712%	955,465	103,750	0.01791836%	1,027,821
Town of Marlow	24,158	0.00401730%	224,900	22,227	0.00383876%	220,196
Town of Mason	59,517	0.00989724%	554,075	45,621	0.00787907%	451,954
Town of Meredith	874,350	0.14539800%	8,139,787	839,184	0.14493301%	8,313,548
Town of Merrimack	3,353,471	0.55765765%	31,219,236	3,267,411	0.56430499%	32,369,276
Town of Middleton	34,177	0.00568338%	318,172	90,749	0.01567299%	899,023
Town of Milford	1,463,328	0.24334072%	13,622,895	1,385,487	0.23928341%	13,725,611
Town of Milton	295,836	0.04919536%	2,754,094	321,741	0.05556695%	3,187,393
Town of Monroe	25,567	0.00425160%	238,016	26,986	0.00466067%	267,342
Town of Mont Vernon	139,780	0.02324439%	1,301,286	131,519	0.02271426%	1,302,920
Town of Moultonborough	553,706	0.09207725%	5,154,742	599,389	0.10351872%	5,937,970
Town of Nelson	26,054	0.00433259%	242,551	24,747	0.00427398%	245,161
Town of New Boston	227,634	0.03785387%	2,119,166	183,687	0.03172404%	1,819,733
Town of New Castle	186,147	0.03095488%	1,732,941	169,818	0.02932877%	1,682,337
Town of New Durham	199,308	0.03314346%	1,855,464	194,194	0.03353868%	1,923,823
Town of New Hampton	196,053	0.03260218%	1,825,161	164,120	0.02834469%	1,625,889
Town of New Ipswich	186,811	0.03106530%	1,739,122	146,058	0.02522525%	1,446,954
Town of New London	540,152	0.08982332%	5,028,561	492,389	0.08503906%	4,877,952
Town of Newbury	117,281	0.01950297%	1,091,831	110,349	0.01905805%	1,093,195



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Newfields	\$ 123,375	0.02051636%	\$ 1,148,563	\$ 80,695	0.01393660%	\$ 799,422
Town of Newington	578,498	0.09619998%	5,385,544	553,838	0.09565174%	5,486,710
Town of Newmarket	726,944	0.12088546%	6,767,506	695,457	0.12011034%	6,889,687
Town of Newport	611,147	0.10162927%	5,689,491	631,607	0.10908300%	6,257,144
Town of Newton	224,821	0.03738608%	2,092,977	211,453	0.03651943%	2,094,803
Town of North Hampton	758,463	0.12612684%	7,060,933	774,503	0.13376215%	7,672,773
Town of Northfield	226,918	0.03773480%	2,112,500	211,718	0.03656520%	2,097,428
Town of Northumberland	173,189	0.02880006%	1,612,308	139,900	0.02416172%	1,385,948
Town of Nottingham	259,330	0.04312468%	2,414,240	277,358	0.04790169%	2,747,704
Town of Orford	233,983	0.03890966%	2,178,272	178,034	0.03074773%	1,763,730
Town of Ossipee	54,018	0.00898280%	502,882	54,221	0.00936435%	537,151
Town of Pelham	402,410	0.06691783%	3,746,247	406,985	0.07028919%	4,031,880
Town of Peterborough	1,808,523	0.30074412%	16,836,498	1,717,187	0.29657034%	17,011,665
Town of Pembroke	457,206	0.07603001%	4,256,373	449,933	0.07770661%	4,457,353
Town of Peterborough	863,923	0.14366406%	8,042,716	804,856	0.13900432%	7,973,471
Town of Piermont	38,333	0.00637450%	356,862	23,126	0.00399402%	229,102
Town of Pittsburg	28,418	0.00472571%	264,558	42,107	0.00727218%	417,142
Town of Pittsfield	292,595	0.04865640%	2,723,921	287,113	0.04958645%	2,844,344
Town of Plainfield	149,926	0.02493160%	1,395,741	151,272	0.02612574%	1,498,607
Town of Plaistow	713,855	0.11870886%	6,645,654	694,251	0.11990206%	6,877,740
Town of Plymouth	857,648	0.14262058%	7,984,299	789,802	0.13640439%	7,824,335
Town of Raymond	711,541	0.11832405%	6,624,111	701,980	0.12123691%	6,954,309
Town of Rindge	317,568	0.05280923%	2,956,408	298,244	0.05150885%	2,954,615
Town of Rollinsford	113,088	0.01880571%	1,052,796	110,556	0.01909380%	1,095,245
Town of Rumney	58,692	0.00976005%	546,395	58,256	0.01006122%	577,125
Town of Rye	867,585	0.14427303%	8,076,808	836,783	0.14451834%	8,289,762
Town of Salem	5,411,718	0.89992905%	50,380,547	5,273,113	0.91070392%	52,239,174
Town of Salisbury	9,801	0.00162983%	91,242	10,142	0.00175160%	100,474
Town of Sanbornton	261,963	0.04356253%	2,438,752	245,869	0.04246332%	2,435,752
Town of Sandown	301,549	0.05014539%	2,807,279	280,240	0.04839943%	2,776,255
Town of Sandwich	70,967	0.01180129%	660,669	67,209	0.01160747%	665,820
Town of Seabrook	2,191,928	0.36450156%	20,405,817	2,108,443	0.36414302%	20,887,722
Town of Shelburne	14,581	0.00242471%	135,742	13,598	0.00234847%	134,711
Town of South Hampton	21,108	0.00351011%	196,506	39,793	0.00687253%	394,217
Town of Springfield	77,345	0.01286191%	720,046	65,833	0.01136982%	652,188
Town of Stark	-	0.00000000%	-	2,499	0.00043159%	24,757
Town of Stewartstown	5,796	0.00096383%	53,958	5,541	0.00095697%	54,893
Town of Strafford	172,582	0.02869912%	1,606,657	171,773	0.02966641%	1,701,704
Town of Strafford	12,516	0.00208132%	116,518	10,712	0.00185004%	106,121
Town of Stratham	547,773	0.09109064%	5,099,509	534,845	0.09237152%	5,298,552
Town of Sugar Hill	83,919	0.01395511%	781,246	79,500	0.01373021%	787,583
Town of Sunapee	382,695	0.06363937%	3,562,710	375,548	0.06485980%	3,720,443
Town of Sutton	94,985	0.01579531%	884,266	64,588	0.01115480%	639,854
Town of Swanzey	281,854	0.04687025%	2,623,928	258,123	0.04457967%	2,557,148
Town of Tamworth	129,657	0.02156101%	1,207,046	111,363	0.01923318%	1,103,240
Town of Thornton	189,670	0.03154073%	1,765,738	169,782	0.02932255%	1,681,980
Town of Tilton	400,322	0.06657062%	3,726,810	403,868	0.06975086%	4,001,001
Town of Troy	95,023	0.01580163%	884,619	87,154	0.01505211%	863,409
Town of Troy Water And Sewer	20,337	0.00338189%	189,328	20,005	0.00345501%	198,184
Town of Tuftonboro	218,020	0.03625513%	2,029,664	203,996	0.03523155%	2,020,928

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under	2022 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Town of Unity	\$ 18,080	0.00300657%	\$ 168,316	\$ 18,467	0.00318938%	\$ 182,947
Town of Wakefield	572,200	0.09515267%	5,326,913	538,724	0.09304145%	5,336,980
Town of Walpole	262,575	0.04366430%	2,444,450	233,712	0.04036372%	2,315,316
Town of Warner	166,556	0.02769704%	1,550,558	160,826	0.02777579%	1,593,256
Town of Warren	15,962	0.00265436%	148,599	15,151	0.00261668%	150,096
Town of Washington	63,149	0.01050122%	587,888	58,042	0.01002426%	575,005
Town of Waterville Valley	323,762	0.05383925%	3,014,072	285,191	0.04925450%	2,825,303
Town of Weare	566,710	0.09423972%	5,275,803	533,805	0.09219190%	5,288,249
Town of Webster	59,011	0.00981310%	549,365	54,723	0.00945105%	542,125
Town of Westmoreland	23,586	0.00392218%	219,575	24,605	0.00424946%	243,755
Town of Whitefield	207,511	0.03450756%	1,931,830	201,115	0.03473398%	1,992,387
Town of Wilmot	70,939	0.01179664%	660,409	68,373	0.01180850%	677,351
Town of Wilton	194,008	0.03226211%	1,806,123	214,135	0.03698263%	2,121,372
Town of Winchester	160,310	0.02665838%	1,492,411	197,197	0.03405732%	1,953,573
Town of Windham	1,702,822	0.28316682%	15,852,471	1,726,150	0.29811832%	17,100,459
Town of Wolfeboro	1,268,392	0.21092430%	11,808,133	1,143,745	0.19753285%	11,330,744
Town of Woodstock	196,461	0.03267002%	1,828,959	172,779	0.02984016%	1,711,671
Unity SD	168,569	0.02803179%	1,569,298	149,721	0.02585788%	1,483,242
Village District of Eastman	45,031	0.00748833%	419,218	39,865	0.00688497%	394,931
Village District of Eidelweiss	26,637	0.00442954%	247,978	19,632	0.00339059%	194,489
Virtual Lrng Acad Charter Schl	799,710	0.13298591%	7,444,923	769,750	0.13294127%	7,625,686
Wakefield SD	652,236	0.10846207%	6,072,010	672,627	0.11616744%	6,663,517
Warner Village Water District	13,294	0.00221069%	123,761	14,842	0.00256332%	147,035
Warren SD	133,207	0.02215135%	1,240,095	139,897	0.02416120%	1,385,918
Washington SD	71,461	0.01188344%	665,268	70,775	0.01222334%	701,147
Waterville Estates Village Dis	107,578	0.01788943%	1,001,500	77,823	0.01344058%	770,969
Waterville Valley SD	115,478	0.01920315%	1,075,046	111,865	0.01931988%	1,108,214
Weare SD	1,121,302	0.18646431%	10,438,794	1,072,011	0.18514388%	10,620,096
Weeks Public Library	13,047	0.00216962%	121,461	12,627	0.00218077%	125,092
Wentworth SD	127,195	0.02115160%	1,184,126	125,451	0.02166628%	1,242,806
Westmoreland SD	207,083	0.03443639%	1,927,845	203,642	0.03517041%	2,017,421
White Mountains Reg SD	1,956,439	0.32534147%	18,213,526	1,855,040	0.32037853%	18,377,334
Wilton-Lyndeborough Coop SD	965,306	0.16052331%	8,986,544	983,951	0.16993530%	9,747,712
Winchester SD	541,662	0.09007442%	5,042,618	563,043	0.09724151%	5,577,901
Windham SD	4,551,432	0.75686979%	42,371,689	4,379,230	0.75632400%	43,383,739
Winnacunnet Coop SD	2,093,840	0.34819025%	19,492,665	2,415,191	0.41712057%	23,926,584
Winnisquam Reg SD	1,978,945	0.32908405%	18,423,046	2,119,378	0.36603157%	20,996,052
Woodsville Fire District	98,720	0.01641641%	919,037	69,074	0.01192957%	684,296
Woodsville Water & Light Dept	31,079	0.00516821%	289,331	54,331	0.00938335%	538,241
	\$ 601,349,408	100.0000%	\$ 5,598,279,866	\$ 579,015,078	100.0000%	\$ 5,736,131,484

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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Allenstown SD	0.0869%	\$ 4,867,413	\$ 124,373	\$ 70,391	\$ 128,108	\$ 68,531	\$ 391,403	\$ (1,956)	\$ -	\$ (147,933)	\$ (149,889)	\$ 610,822	\$ (32,000)	\$ 578,822	
Alton SD	0.1348%	7,544,824	192,787	109,111	198,576	135,037	635,511	(3,032)	-	(556,336)	(559,368)	946,816	(107,082)	839,734	
Amherst SD	0.4476%	25,059,372	640,322	362,401	659,550	729,391	2,391,664	(10,071)	-	(1,022,779)	(1,032,850)	3,144,754	165,686	3,310,440	
Andover SD	0.0566%	3,165,920	80,896	45,785	83,325	28,712	238,718	(1,272)	-	(199,371)	(200,643)	397,298	(25,185)	372,113	
Androscoggin Valley Reg Refuse	0.0197%	1,104,659	28,226	15,975	29,074	119,027	192,302	(444)	-	(2,905)	(3,349)	138,626	41,057	179,683	
Ashland Electric Dept - Emp	0.0000%	-	-	-	-	-	-	-	-	(93,353)	(93,353)	-	(76,265)	(76,265)	
Ashland SD	0.0581%	3,254,491	83,159	47,065	85,656	144,355	360,235	(1,308)	-	(21,991)	(23,299)	408,413	63,770	472,183	
Auburn SD	0.1278%	7,152,185	182,754	103,433	188,242	241,149	715,578	(2,874)	-	(401,998)	(404,872)	897,543	(15,098)	882,445	
Barnstead SD	0.1132%	6,337,695	161,942	91,654	166,805	118,348	538,749	(2,547)	-	(1,073,815)	(1,076,362)	795,331	(137,249)	658,082	
Barrington SD	0.2699%	15,111,209	386,125	218,534	397,719	295,565	1,297,943	(6,073)	-	(32,316)	(38,389)	1,896,338	162,638	2,058,976	
Bartlett SD	0.0691%	3,869,748	98,881	55,963	101,850	8,105	264,799	(1,555)	-	(642,132)	(643,687)	485,623	(199,860)	285,763	
Bath SD	0.0200%	1,120,755	28,638	16,208	29,498	51,349	125,693	(450)	-	(67,967)	(68,417)	140,646	14,296	154,942	
Bcep Solid Waste District	0.0075%	419,162	10,711	6,062	11,032	81,794	109,599	(168)	-	(39,577)	(39,745)	52,601	(1,668)	50,933	
Bedford SD	1.0430%	58,392,849	1,492,067	844,459	1,536,869	345,632	4,219,027	(23,467)	-	(2,441,630)	(2,465,097)	7,327,844	(368,647)	6,959,197	
Belknap County	0.3012%	16,861,270	430,843	243,843	443,780	1,244,328	2,362,794	(6,776)	-	(203,131)	(209,907)	2,115,957	231,191	2,347,148	
Belknap County Conserv. Dist	0.0012%	67,448	1,723	975	1,775	146	4,619	(27)	-	(4,283)	(4,310)	8,464	(1,868)	6,596	
Berlin Housing Authority	0.0079%	442,920	11,318	6,405	11,657	49,201	78,581	(178)	-	-	(178)	55,583	13,155	68,738	
Berlin Water Works	0.0135%	758,513	19,382	10,969	19,964	-	50,315	(305)	-	(90,927)	(91,232)	95,187	(27,627)	67,560	
Bethlehem SD	0.0553%	3,094,069	79,060	44,745	81,434	247,793	453,032	(1,243)	-	(227,661)	(228,904)	388,281	20,936	409,217	
Bow SD - SAU 67	0.4812%	26,936,964	688,299	389,554	708,967	65,767	1,852,587	(10,826)	-	(282,525)	(293,351)	3,380,377	(6,456)	3,373,921	
Brentwood SD	0.0863%	4,833,880	123,516	69,906	127,225	129,893	450,540	(1,943)	-	-	(1,943)	606,614	101,603	708,217	
Brookline Public Library	0.0020%	114,014	2,913	1,649	3,001	18,372	25,935	(46)	-	(8,856)	(8,902)	14,308	(754)	13,554	
Brookline SD	0.1348%	7,546,444	192,828	109,134	198,618	-	500,580	(3,033)	-	(283,839)	(286,872)	947,019	(93,783)	853,236	
Campton SD	0.0929%	5,200,005	132,872	75,201	136,861	5,973	350,907	(2,090)	-	(157,825)	(159,915)	652,560	(67,588)	584,972	
Campton/Thornton Fire Dept	0.0000%	-	-	-	-	-	-	-	-	(71,038)	(71,038)	-	(144,502)	(144,502)	
Candia SD	0.0694%	3,884,206	99,250	56,172	102,230	-	257,652	(1,561)	-	(325,737)	(327,298)	487,437	(153,365)	334,072	
Carroll County	0.3298%	18,464,650	471,813	267,030	485,980	772,593	1,997,416	(7,421)	-	(203,034)	(210,455)	2,317,168	350,754	2,667,922	
Center Conway Fire Precinct	0.0031%	172,171	4,399	2,490	4,531	2,510	13,930	(69)	-	(9,241)	(9,310)	21,606	(4,278)	17,328	
Central Hooksett Wtr Precinct	0.0046%	255,789	6,536	3,699	6,732	21,173	38,140	(103)	-	(35,989)	(36,092)	32,099	(10,981)	21,118	
Cheshire County	0.4458%	24,958,978	637,757	360,949	656,907	946,133	2,601,746	(10,031)	-	(208,929)	(218,960)	3,132,156	48,796	3,180,952	
Chester SD - (SAU 82)	0.1329%	7,439,496	190,096	107,588	195,804	373,048	866,536	(2,990)	-	-	(2,990)	933,598	214,180	1,147,778	
Chesterfield SD	0.0716%	4,008,078	102,415	57,964	105,491	25,063	290,933	(1,611)	-	(168,433)	(170,044)	502,982	(31,363)	471,619	
Chichester SD	0.0659%	3,688,361	94,246	53,340	97,076	72,733	317,395	(1,482)	-	(104,377)	(105,859)	462,860	(15,495)	447,365	
City of Berlin	0.2364%	13,232,769	338,127	191,368	348,280	158,405	1,036,180	(5,318)	-	(177,273)	(182,591)	1,660,609	(133,642)	1,526,967	
City of Claremont	0.2192%	12,271,784	313,571	177,471	322,987	-	814,029	(4,932)	-	(432,216)	(437,148)	1,540,012	(368,961)	1,171,051	
City of Concord	1.2886%	72,140,948	1,843,361	1,043,280	1,898,712	1,280,069	6,065,422	(28,993)	-	(1,717,093)	(1,746,086)	9,053,122	(303,645)	8,749,477	
City of Dover	1.6389%	91,751,219	2,344,447	1,326,878	2,414,844	2,120,442	8,206,611	(36,874)	-	(1,140,116)	(1,176,990)	11,514,057	440,092	11,954,149	
City of Franklin	0.2043%	11,436,496	292,228	165,391	301,003	262,309	1,020,931	(4,596)	-	(228,514)	(233,110)	1,435,190	(40,202)	1,394,988	
City of Keene	0.6911%	38,690,971	988,640	559,537	1,018,326	325,413	2,891,916	(15,549)	-	(440,018)	(455,567)	4,855,413	(189,408)	4,666,005	
City of Laconia	0.4917%	27,528,557	703,416	398,110	724,537	1,535,964	3,362,027	(11,063)	-	(665,777)	(666,840)	3,454,618	212,827	3,667,445	
City of Lebanon	0.5276%	29,536,790	754,730	427,152	777,393	1,392,799	3,352,074	(11,870)	-	(263,937)	(275,807)	3,706,635	331,982	4,038,617	
City of Manchester	2.3121%	129,438,428	3,307,439	1,871,899	3,406,752	-	8,586,090	(52,020)	-	(4,470,712)	(4,522,732)	16,243,505	(1,914,975)	14,328,530	
City of Nashua	2.2741%	127,308,091	3,253,004	1,841,090	3,350,683	2,506,786	10,951,563	(51,164)	-	(6,004,371)	(6,055,535)	15,976,165	(980,079)	14,996,086	
City of Portsmouth	1.0127%	56,694,977	1,448,682	819,905	1,492,182	666,283	4,427,052	(22,785)	-	(999,940)	(1,022,725)	7,114,774	46,305	7,161,079	
City of Rochester	0.5983%	33,494,802	855,866	484,392	881,566	681,187	2,903,011	(13,461)	-	(171,657)	(185,118)	4,203,334	156,674	4,360,008	
City of Somersworth	0.2482%	13,896,883	355,096	200,972	365,759	286,094	1,207,921	(5,585)	-	(333,011)	(338,596)	1,743,950	57,116	1,801,066	
Claremont SD	0.4570%	25,582,465	653,689	369,966	673,317	654,157	2,351,129	(10,281)	-	(600,149)	(610,430)	3,210,398	60,496	3,270,894	



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	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 Total Employer Pension Expense		
													Proportionate Share of Contributions	Total Employer Pension Expense	
Cocheco Academy of The Arts	0.0005%	\$ 30,610	\$ 782	\$ 443	\$ 806	\$ -	\$ 2,031	\$ (12)	\$ -	\$ (167,441)	\$ (167,453)	\$ 3,841	\$ (66,110)	\$ (62,269)	
Colebrook SD	0.0788%	4,411,143	112,714	63,793	116,099	809,932	1,102,538	(1,773)	-	(480,879)	(482,652)	553,564	(52,191)	501,373	
Community College System of NH	1.0056%	56,296,557	1,438,502	814,144	1,481,696	293,594	4,027,936	(22,625)	-	(2,244,283)	(2,266,908)	7,064,775	(1,111,543)	5,953,232	
Concord Reg Sol Waste Res Rec	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Concord SD	1.4094%	78,901,043	2,016,096	1,141,043	2,076,634	2,147,187	7,380,960	(31,709)	-	-	(31,709)	9,901,461	956,004	10,857,465	
Contoocook Valley SD	0.7688%	43,038,624	1,099,732	622,411	1,132,754	1,253,446	4,108,343	(17,297)	-	(618,930)	(636,227)	5,401,009	571,421	5,972,430	
Conway SD	0.4553%	25,490,049	651,327	368,629	670,885	295,802	1,986,643	(10,244)	-	(148,055)	(158,299)	3,198,801	17,459	3,216,260	
Conway Village Fire District	0.0309%	1,727,253	44,135	24,979	45,460	150,514	265,088	(694)	-	(70,339)	(71,033)	216,757	10,553	227,310	
Cook Memorial Library	0.0010%	55,801	1,426	807	1,469	2,025	5,727	(22)	-	(947)	(969)	7,003	236	7,239	
Coos County Institute	0.1867%	10,452,916	267,095	151,167	275,115	319,556	1,012,933	(4,201)	-	(237,497)	(241,698)	1,311,759	(807)	1,310,952	
Coos County Nursing Home	0.0964%	5,398,019	137,931	78,064	142,073	616,472	974,540	(2,169)	-	-	(2,169)	677,409	238,618	916,027	
Cornish SD	0.0402%	2,250,570	57,507	32,547	59,234	227,780	377,068	(904)	-	(11,939)	(12,843)	282,429	130,809	413,238	
County of Merrimack	0.8459%	47,358,534	1,210,115	684,885	1,246,452	-	3,141,452	(19,033)	-	(3,629,654)	(3,648,687)	5,943,124	(1,494,429)	4,448,695	
Croydon Village School	0.0043%	238,538	6,095	3,450	6,278	30,414	46,237	(96)	-	(35,741)	(35,837)	29,935	(3,909)	26,026	
Deerfield Community School	0.1216%	6,804,754	173,877	98,408	179,098	40,741	492,124	(2,735)	-	(299,675)	(302,410)	853,943	(115,904)	738,039	
Derry Coop SD	0.8973%	50,236,044	1,283,642	726,498	1,322,187	400,777	3,733,104	(20,189)	-	(492,337)	(512,526)	6,304,229	(336,474)	5,967,755	
Derry Housing Authority	0.0011%	62,532	1,598	904	1,646	3,771	7,919	(25)	-	(8,701)	(8,726)	7,847	(9,356)	(1,509)	
Dover Housing Authority	0.0360%	2,012,925	51,435	29,110	52,979	151,306	284,830	(809)	-	(15,227)	(16,036)	252,606	26,823	279,429	
Dresden SD	0.2283%	12,778,120	326,509	184,793	336,313	507,843	1,355,458	(5,135)	-	(355,030)	(360,165)	1,603,554	20,904	1,624,458	
Dunbarton SD - SAU 67	0.0516%	2,885,945	73,742	41,736	75,957	89,684	281,119	(1,160)	-	(65,884)	(67,044)	362,163	45,301	407,464	
East Kingston SD	0.0412%	2,307,926	58,973	33,377	60,743	181,838	334,931	(928)	-	(185,871)	(186,799)	289,627	(34,937)	254,690	
Epping SD	0.2440%	13,657,964	348,991	197,517	359,470	101,454	1,007,432	(5,489)	-	(1,345,213)	(1,350,702)	1,713,967	(347,635)	1,366,332	
Epsom SD	0.0969%	5,426,106	138,649	78,471	142,812	64,936	424,868	(2,181)	-	(95,157)	(97,338)	680,934	(10,995)	669,939	
Errol SD	0.0038%	213,942	5,467	3,094	5,631	2,699	16,891	(86)	-	(46,544)	(46,630)	26,848	(15,494)	11,354	
Exeter Reg Coop SD	0.9124%	51,080,391	1,305,217	738,709	1,344,409	133,799	3,522,134	(20,529)	-	(571,370)	(591,899)	6,410,188	(28,852)	6,381,336	
Exeter SD	0.3467%	19,409,847	495,965	280,699	510,857	526,096	1,813,617	(7,801)	-	(452,897)	(460,698)	2,435,783	96,294	2,532,077	
Fall Mountain Reg SD	0.4638%	25,966,874	663,511	375,525	683,435	75,046	1,797,517	(10,436)	-	(245,711)	(256,147)	3,258,639	(166,130)	3,092,509	
Farmington SD - (SAU 61)	0.2234%	12,505,342	319,539	180,848	329,134	316,316	1,145,837	(5,026)	-	(1,370,567)	(1,375,593)	1,569,322	(304,946)	1,264,376	
Franklin SD	0.2458%	13,759,745	351,592	198,989	362,149	509,560	1,422,290	(5,530)	-	(48,300)	(53,830)	1,726,740	216,799	1,943,539	
Freedom SD	0.0184%	1,028,452	26,279	14,873	27,068	11,197	79,417	(413)	-	(202,430)	(202,843)	129,063	(66,201)	66,862	
Fremont SD - SAU 83	0.0965%	5,404,228	138,090	78,154	142,236	-	358,480	(2,172)	-	(222,941)	(225,113)	678,188	(88,375)	589,813	
Gilford SD	0.3552%	19,886,057	508,133	287,586	523,391	-	1,319,110	(7,992)	-	(924,451)	(932,443)	2,495,544	(338,772)	2,156,772	
Gilmanton SD	0.1175%	6,579,714	168,126	95,154	173,175	351,977	788,432	(2,644)	-	(403,625)	(406,269)	825,702	81,970	907,672	
Goffstown SD	0.6626%	37,096,873	947,907	536,484	976,370	591,362	3,052,123	(14,909)	-	(613,328)	(628,237)	4,655,366	128,064	4,783,430	
Goffstown Village Precinct	0.0033%	182,914	4,674	2,645	4,814	6,246	18,379	(74)	-	(3,455)	(3,529)	22,954	203	23,157	
Governor Wentworth Reg SD	0.7589%	42,483,506	1,085,548	614,383	1,118,144	626,111	3,444,186	(17,074)	-	(336,569)	(353,643)	5,331,346	222,898	5,554,244	
Grafton County	0.4353%	24,369,145	622,686	352,419	641,383	-	1,616,488	(9,794)	-	(1,855,115)	(1,864,909)	3,058,136	(698,116)	2,360,020	
Grantham SD	0.0762%	4,267,498	109,044	61,715	112,318	230,963	514,040	(1,715)	-	(268,252)	(269,967)	535,537	12,795	548,332	
Great Bay Elearning School	0.0274%	1,532,339	39,155	22,160	40,330	193,535	295,180	(616)	-	(37,154)	(37,770)	192,297	14,039	206,336	
Greenland SD	0.1208%	6,762,312	172,792	97,794	177,981	642,999	1,091,566	(2,718)	-	(237,301)	(240,019)	848,617	152,064	1,000,681	
Grs Coop SD	0.1048%	5,864,901	149,861	84,816	154,361	299,545	688,583	(2,357)	-	(170,902)	(173,259)	735,999	52,432	788,431	
Hampstead SD	0.2952%	16,526,267	422,283	238,998	434,963	445,464	1,541,708	(6,642)	-	(36,197)	(42,839)	2,073,917	116,954	2,190,871	
Hampton Falls SD	0.0885%	4,951,776	126,529	71,611	130,328	38,586	367,054	(1,990)	-	(385,400)	(387,390)	621,409	(86,327)	535,082	
Hampton SD - SAU 90	0.3530%	19,761,887	504,960	285,790	520,123	315,406	1,626,279	(7,942)	-	(533,987)	(541,929)	2,479,962	(86,129)	2,393,833	
Hanover SD	0.1653%	9,251,996	236,409	133,800	243,508	48,296	662,013	(3,718)	-	(349,806)	(353,524)	1,161,053	(54,466)	1,106,587	
Harrisville SD	0.0197%	1,102,863	28,181	15,949	29,027	115,091	188,248	(443)	-	(31,940)	(32,383)	138,401	34,666	173,067	
Haverhill Coop SD	0.1894%	10,600,565	270,868	153,302	279,001	226,178	929,349	(4,260)	-	(224,279)	(228,539)	1,330,288	(27,815)	1,302,473	
Henniker SD	0.1031%	5,771,117	147,465	83,460	151,893	4,211	387,029	(2,319)	-	(328,936)	(331,255)	724,230	(121,368)	602,862	
Hill SD	0.0141%	788,266	20,142	11,400	20,747	33,821	86,110	(317)	-	(35,174)	(35,491)	98,921	16,115	115,036	



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	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	Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences		
Hillsboro-Deering SD	0.3422%	\$ 19,157,382	\$ 489,514	\$ 277,048	\$ 504,212	\$ 476,784	\$ 1,747,558	\$ (7,699)	\$ -	\$ (444,849)	\$ (452,548)	\$ 2,404,101	\$ 30,020	\$ 2,434,121			
Hillsborough County	0.8978%	50,261,286	1,284,286	726,863	1,322,850	1,175,348	4,509,347	(20,199)	-	(1,549,386)	(1,569,585)	6,307,390	(390,614)	5,916,776			
Hinsdale SD	0.1783%	9,980,997	255,037	144,342	262,695	152,031	814,105	(4,011)	-	(347,882)	(351,893)	1,252,537	72,880	1,325,417			
Holderness SD	0.0651%	3,643,396	93,097	52,690	95,892	223,800	465,479	(1,464)	-	(79,887)	(81,351)	457,218	42,354	499,572			
Hollis SD	0.2171%	12,153,283	310,543	175,757	319,868	573,176	1,379,344	(4,884)	-	(87,224)	(92,108)	1,525,142	237,993	1,763,135			
Hollis-Brookline Coop	0.3389%	18,970,177	484,730	274,341	499,285	135,341	1,393,697	(7,624)	-	(233,120)	(240,744)	2,380,608	33,753	2,414,361			
Hooksett Public Library	0.0097%	544,123	13,904	7,869	14,321	46,773	82,867	(219)	-	(2,221)	(2,440)	68,283	12,881	81,164			
Hooksett SD	0.2918%	16,333,606	417,360	236,212	429,892	46,749	1,130,213	(6,564)	-	(356,135)	(362,699)	2,049,739	(146,524)	1,903,215			
Hooksett Sewer Commission	0.0106%	595,373	15,213	8,610	15,870	39,970	79,463	(239)	-	(7,589)	(7,828)	74,715	15,148	89,863			
Hooksett Village Wtr Precinct	0.0083%	466,659	11,924	6,749	12,282	25,531	56,486	(188)	-	(29,626)	(29,814)	58,562	(1,063)	57,499			
Hopkinton SD	0.3068%	17,174,871	438,856	248,378	452,034	785,418	1,924,686	(6,902)	-	(339,493)	(346,395)	2,155,311	142,816	2,298,127			
Hudson SD	0.7851%	43,950,445	1,123,031	635,598	1,156,753	500,375	3,415,757	(17,663)	-	(537,955)	(555,618)	5,515,435	(95,583)	5,419,852			
Inter-Lakes SD	0.3922%	21,958,424	561,086	317,556	577,934	204,857	1,661,433	(8,825)	-	(908,564)	(917,389)	2,755,610	(48,929)	2,706,681			
Jackson SD	0.0232%	1,298,707	33,185	18,782	34,181	168,935	255,083	(522)	-	(9,162)	(9,684)	1,627,978	53,139	216,117			
Jaffrey-Rindge Coop SD	0.3682%	20,615,115	526,762	298,129	542,579	231,667	1,599,137	(8,285)	-	(968,420)	(976,705)	2,587,035	(268,757)	2,318,278			
John Stark SD	0.1746%	9,775,061	249,774	141,364	257,275	-	648,413	(3,928)	-	(819,107)	(823,035)	1,226,693	(353,858)	872,835			
Kearsarge Reg SD - SAU 65	0.6246%	34,968,575	893,525	505,705	920,355	1,021,592	3,341,177	(14,053)	-	-	(14,053)	4,388,281	491,969	4,880,250			
Keene SD	0.8167%	45,722,580	1,168,313	661,226	1,203,395	122,462	3,155,396	(18,375)	-	(1,855,206)	(1,873,581)	5,737,824	(845,830)	4,891,994			
Kensington SD	0.0531%	2,973,371	75,976	43,000	78,258	290,825	488,059	(1,195)	-	-	(1,195)	373,135	157,741	530,876			
Laconia Housing & Redevelopm	0.0435%	2,436,211	62,251	35,232	64,120	485,365	646,968	(979)	-	-	(979)	305,725	178,113	483,838			
Laconia SD	0.5983%	33,496,161	855,901	484,411	881,602	1,043,303	3,265,217	(13,462)	-	(422,476)	(435,938)	4,203,505	570,127	4,773,632			
Laconia Water Works	0.0259%	1,447,371	36,984	20,931	38,094	55,774	151,783	(582)	-	(19,451)	(20,033)	181,634	10,461	192,095			
Lafayette Reg SD	0.0439%	2,455,519	62,744	35,511	64,628	82,613	245,496	(987)	-	(14,202)	(15,189)	308,148	30,618	338,766			
Lakes Region Mutual Fire Aid	0.0181%	1,015,930	25,959	14,692	26,739	37,178	104,568	(408)	-	(23,405)	(23,813)	127,491	(8,259)	119,232			
Lakes Region Planning Comm.	0.0051%	283,205	7,237	4,096	7,454	48,566	67,353	(114)	-	(71,950)	(72,064)	35,540	(3,493)	32,047			
Land & Comm Heritage Inv Prog	0.0045%	251,469	6,426	3,637	6,619	58,988	75,670	(101)	-	(293)	(304)	31,557	19,564	51,121			
Landaff SD	0.0026%	143,134	3,657	2,070	3,767	41,791	51,285	(58)	-	(56,413)	(56,471)	17,962	1,049	19,011			
Lebanon SD	0.6535%	36,582,074	934,753	529,039	962,821	197,775	2,624,388	(14,702)	-	(515,159)	(529,861)	4,590,763	95,817	4,686,580			
Lempster SD	0.0326%	1,825,133	46,636	26,395	48,037	48,930	169,998	(733)	-	(27,779)	(28,512)	229,040	(25,806)	203,234			
Lincoln-Woodstock Coop SD	0.1039%	5,818,409	148,673	84,144	153,138	-	385,955	(2,338)	-	(474,452)	(476,790)	730,165	(179,974)	550,191			
Lisbon Reg SD	0.0941%	5,267,127	134,587	76,172	138,628	54,622	404,009	(2,117)	-	(363,908)	(366,025)	660,983	(85,326)	575,657			
Litchfield SD	0.3358%	18,798,742	480,349	271,862	494,773	239,338	1,486,322	(7,555)	-	(579,674)	(587,229)	2,359,094	(21,591)	2,337,503			
Littleton Public Library	0.0038%	214,268	5,475	3,099	5,639	15,134	29,347	(86)	-	(1,446)	(1,532)	26,889	1,183	28,072			
Littleton SD	0.2475%	13,853,632	353,991	200,347	364,620	397,807	1,316,765	(5,568)	-	(344,341)	(349,909)	1,738,522	(24,797)	1,713,725			
Littleton Water & Light	0.0306%	1,714,843	43,818	24,800	45,134	42,719	156,471	(689)	-	(21,629)	(22,318)	215,199	20,392	235,591			
Londonderry SD	1.2051%	67,462,537	1,723,817	975,622	1,775,579	391,859	4,866,877	(27,112)	-	(1,711,155)	(1,738,267)	8,466,018	(336,270)	8,129,748			
Lower Bartlett Water Precinct	0.0039%	220,766	5,641	3,193	5,810	117,155	131,799	(89)	-	-	(89)	27,704	41,910	69,614			
Lyme SD	0.0765%	4,282,448	109,426	61,931	112,712	95,552	379,621	(1,721)	-	(150,729)	(152,450)	537,414	48,855	586,269			
Madison SD	0.0461%	2,581,812	65,971	37,337	67,952	108,433	279,693	(1,038)	-	(90,788)	(91,826)	323,997	(21,652)	302,345			
Manchester SD	2.9748%	166,539,583	4,255,455	2,408,444	4,383,235	3,516,076	14,563,210	(66,930)	-	(845,068)	(911,998)	20,899,409	(299,472)	20,599,937			
Marlborough SD	0.0469%	2,623,202	67,029	37,936	69,041	84,251	258,257	(1,054)	-	(194,933)	(195,987)	329,191	(12,879)	316,312			
Marlow SD	0.0119%	668,946	17,093	9,674	17,606	23,827	68,200	(269)	-	(30,554)	(30,823)	83,947	8,046	91,993			
Mascenic Reg SD	0.2423%	13,562,793	346,559	196,141	356,966	554,451	1,454,117	(5,451)	-	(611,528)	(616,979)	1,702,024	109,064	1,811,088			
Mascoma Valley Regional SD	0.3506%	19,626,564	501,502	283,833	516,561	270,696	1,572,592	(7,888)	-	(533,173)	(541,061)	2,462,979	(104,796)	2,358,183			
Mason SD (SAU 89)	0.0210%	1,175,821	30,045	17,004	30,947	48,600	126,596	(473)	-	(29,217)	(29,690)	147,556	37,575	185,131			
Maxfield Public Library	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(14,886)	(14,886)			
Meriden Village Water District	0.0013%	73,629	1,881	1,065	1,938	1,844	6,728	(30)	-	(793)	(823)	9,240	72	9,312			
Merrimack SD	1.0317%	57,755,909	1,475,791	835,248	1,520,105	438,589	4,269,733	(23,211)	-	(764,881)	(788,092)	7,247,913	(76,124)	7,171,789			
Merrimack Valley SD	0.6170%	34,543,930	882,674	499,564	909,178	77,139	2,368,555	(13,883)	-	(284,306)	(298,189)	4,334,992	(183,996)	4,150,996			



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	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 Proportionate Share of Contributions	
													Proportionate Share of Contributions	Total Employer Pension Expense
Merrimack Village District	0.0274%	\$ 1,532,004	\$ 39,146	\$ 22,155	\$ 40,322	\$ 112,372	\$ 213,995	\$ (616)	\$ -	\$ (38,728)	\$ (39,344)	\$ 192,254	\$ 45,307	\$ 237,561
Middleton SD	0.0292%	1,633,515	41,740	23,623	42,993	82,159	190,515	(656)	-	(52,532)	(53,188)	204,993	22,364	227,357
Milan SD	0.0209%	1,171,344	29,930	16,940	30,829	44,950	122,649	(471)	-	(42,523)	(42,994)	146,994	19,474	166,468
Milford Area Communication Ctr	0.0084%	470,504	12,022	6,804	12,383	16,964	48,173	(189)	-	(6,168)	(6,357)	59,044	1,154	60,198
Milford SD	0.6018%	33,690,832	860,875	487,226	886,725	227,159	2,461,985	(13,540)	-	(1,367,586)	(1,381,126)	4,227,935	(344,655)	3,883,280
Milton SD	0.1153%	6,456,996	164,991	93,379	169,945	-	428,315	(2,595)	-	(1,196,147)	(1,198,742)	810,302	(371,848)	438,454
Monadnock Reg SD- SAU 93	0.4438%	24,845,570	634,859	359,309	653,922	210,877	1,858,967	(9,985)	-	(1,547,871)	(1,547,856)	3,117,924	(402,159)	2,715,765
Monroe SD	0.0428%	2,394,364	61,181	34,627	63,018	304,847	463,673	(962)	-	(39,620)	(40,582)	300,474	75,546	376,020
Mont Vernon SD	0.0599%	3,354,149	85,706	48,507	88,279	176,867	399,359	(1,348)	-	(58,941)	(60,289)	420,919	115,789	536,708
Moultonborough SD - SAU 45	0.2270%	12,708,159	324,722	183,781	334,472	149,167	992,142	(5,107)	-	(138,605)	(143,712)	1,594,774	32,925	1,627,699
Mountain Lakes District	0.0014%	79,391	2,029	1,148	2,090	52,556	57,823	(32)	-	-	(32)	9,963	15,253	25,216
Nashua Airport Authority	0.0074%	413,119	10,556	5,974	10,873	28,390	55,793	(166)	-	(1,447)	(1,613)	51,843	11,810	63,653
Nashua Housing Redevelop Auth	0.0350%	1,960,224	50,088	28,348	51,592	90,045	220,073	(788)	-	(2,405)	(3,193)	245,993	28,859	274,852
NE Interstate Water Pol Cntrl	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(18,602)	(18,602)
Nelson SD	0.0141%	789,764	20,180	11,421	20,786	34,716	87,103	(317)	-	(73,925)	(74,242)	99,109	7,060	106,169
New Boston SD	0.1274%	7,129,796	182,182	103,109	187,653	348,288	821,232	(2,865)	-	(94,153)	(97,018)	894,733	50,870	945,603
New Castle SD	0.0113%	631,577	16,138	9,134	16,623	3,448	45,343	(254)	-	(235,905)	(236,159)	79,258	(77,448)	1,810
New London-Springfield Wtr Sys	0.0044%	246,014	6,286	3,558	6,475	9,184	25,503	(99)	-	(1,815)	(1,914)	30,873	2,238	33,111
Newfields SD	0.0381%	2,130,355	54,435	30,809	56,070	180,199	321,513	(856)	-	(48,494)	(49,350)	267,343	22,887	290,230
Newfound Area SD	0.3477%	19,467,836	497,446	281,538	512,383	299,595	1,590,962	(7,824)	-	(665,790)	(673,614)	2,443,060	(106,713)	2,336,347
Newington SD	0.0189%	1,060,346	27,094	15,334	27,908	33,758	104,094	(426)	-	(20,919)	(21,345)	133,065	(7,644)	125,421
Newmarket Housing Authority	0.0047%	265,201	6,776	3,835	6,980	129,408	146,999	(107)	-	-	(107)	33,281	50,019	83,300
Newmarket SD	0.3276%	18,339,093	468,604	265,214	482,675	845,581	2,062,074	(7,370)	-	(290,479)	(297,849)	2,301,412	441,537	2,742,949
Newport SD	0.2469%	13,821,579	353,172	199,883	363,777	245,926	1,162,758	(5,555)	-	(262,365)	(267,920)	1,734,499	114,696	1,849,195
Next Charter School	0.0165%	921,793	23,554	13,331	24,261	77,770	138,916	(370)	-	(3,570)	(3,940)	115,678	44,360	160,038
NH Comm Development Fin Auth	0.0002%	10,966	280	159	289	1,656	2,384	(4)	-	(76,495)	(76,499)	1,376	(20,687)	(19,311)
NH Municipal Bond Bank	0.0062%	349,852	8,939	5,059	9,208	38,614	61,820	(141)	-	(2,488)	(2,629)	43,904	11,013	54,917
NH Retirement System	0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.0278%	1,557,252	39,791	22,520	40,986	73,435	176,732	(626)	-	(20,753)	(21,379)	195,423	4,455	199,878
North Country Charter Academy	0.0086%	482,755	12,335	6,981	12,706	77,834	109,856	(194)	-	(39,744)	(39,938)	60,582	8,358	68,940
North Country Edu Srvs Ag Inc	0.0175%	978,683	25,008	14,153	25,758	2,206	67,125	(393)	-	(115,792)	(116,185)	122,817	(52,184)	70,633
North Hampton SD	0.1357%	7,599,462	194,183	109,901	200,014	157,848	661,946	(3,054)	-	(217,384)	(220,438)	953,673	(61,887)	891,786
Northumberland SD	0.0942%	5,274,938	134,786	76,285	138,834	102,025	451,930	(2,120)	-	(46,108)	(48,228)	661,963	13,250	675,213
Northwood SD	0.1005%	5,624,734	143,724	81,343	148,040	521,641	894,748	(2,261)	-	-	(2,261)	705,860	194,198	900,058
Nottingham SD	0.1235%	6,914,876	176,690	100,001	181,996	344,568	803,255	(2,779)	-	(70,913)	(73,692)	867,763	49,333	917,096
Oyster River Coop SD	0.7005%	39,214,679	1,002,022	567,111	1,032,110	758,787	3,360,030	(15,760)	-	(945,827)	(961,587)	4,921,134	7,950	4,929,084
Pease Development Authority	0.1020%	5,711,070	145,930	82,592	150,312	483,224	862,058	(2,295)	-	(132,554)	(134,849)	716,694	120,944	837,638
Pelham SD	0.4242%	23,745,881	606,760	343,406	624,979	185,365	1,760,510	(9,543)	-	(140,760)	(150,303)	2,979,921	93,416	3,073,337
Pembroke SD	0.3854%	21,578,418	551,376	312,060	567,933	119,863	1,551,232	(8,672)	-	(331,899)	(340,571)	2,707,922	(206,581)	2,501,341
Pemi Baker Coop	0.1948%	10,904,819	278,642	157,702	287,009	2,698	726,051	(4,383)	-	(578,555)	(582,938)	1,368,469	(225,250)	1,143,219
Penacook Boscawen Water Prcnt	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(3,749)	(3,749)
Piermont SD	0.0170%	952,234	24,332	13,771	25,062	49,151	112,316	(383)	-	(65,576)	(65,959)	119,498	(2,436)	117,062
Pittsburg SD	0.0371%	2,077,878	53,094	30,050	54,689	44,674	182,507	(835)	-	(14,861)	(15,696)	260,757	28,913	289,670
Pittsfield SD	0.1537%	8,603,131	219,829	124,416	226,430	174,074	744,749	(3,457)	-	(201,899)	(205,356)	1,079,625	51,750	1,131,375
Plymouth SD	0.0735%	4,111,950	105,070	59,466	108,224	175,696	448,456	(1,653)	-	(169,280)	(170,933)	516,018	57,907	573,925
Plaistow Public Library	0.0043%	241,378	6,168	3,491	6,353	7,516	23,528	(97)	-	(8,113)	(8,210)	30,291	3,956	34,247
Plymouth SD	0.1443%	8,079,545	206,450	116,844	212,649	527,005	1,062,948	(3,247)	-	(141,525)	(144,772)	1,013,919	73,902	1,087,821
Plymouth Village Water & Sewer	0.0160%	893,249	22,824	12,918	23,510	161,333	220,585	(359)	-	(88,412)	(88,771)	112,096	(1,595)	110,501
Portsmouth Housing Authority	0.0528%	2,953,495	75,468	42,713	77,734	530,050	725,965	(1,187)	-	(22,541)	(23,728)	370,640	163,767	534,407
Portsmouth SD	0.9574%	53,596,887	1,369,519	775,102	1,410,642	1,215,315	4,770,578	(21,540)	-	(432,216)	(453,756)	6,725,988	387,062	7,113,050



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	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
Profile SD	0.0824%	4,611,271	117,828	66,687	121,366	18,880	324,761	(1,853)	-	(64,886)	(66,739)	578,678	(38,255)	540,423
Prospect Mountain High School	0.1712%	9,583,648	244,883	138,596	252,237	1,067,080	1,702,796	(3,852)	-	(92,912)	(96,764)	1,202,673	300,746	1,503,419
Raymond SD	0.3311%	18,535,161	473,614	268,050	487,836	834,573	2,064,073	(7,449)	-	(540,652)	(548,101)	2,326,017	44,704	2,370,721
Richmond-Pol	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(3,279)	(3,279)
Rivendell Interstate SD	0.0368%	2,061,428	52,674	29,812	54,256	191,320	328,062	(828)	-	(357,984)	(358,812)	258,693	48,302	306,995
Rochester SD	0.9943%	55,663,239	1,422,319	804,985	1,465,027	271,601	3,963,932	(22,370)	-	(2,564,578)	(2,586,948)	6,985,299	(894,427)	6,090,872
Rockingham County	0.7514%	42,067,351	1,074,914	608,365	1,107,191	2,633,530	5,424,000	(16,906)	-	(955,371)	(972,277)	5,279,122	95,010	5,374,132
Rockingham Planning Comm	0.0101%	567,826	14,509	8,212	14,945	42,766	80,432	(228)	-	-	(228)	71,258	11,411	82,669
Rollinsford SD	0.0426%	2,383,696	60,909	34,472	62,738	34,302	192,421	(958)	-	(227,461)	(228,419)	299,135	(27,625)	271,510
Rumney SD	0.0405%	2,269,765	57,998	32,825	59,799	27,101	217,101	(912)	-	(126,441)	(127,353)	284,838	(9,400)	275,438
Rye SD	0.1651%	9,244,148	236,208	133,686	243,301	775,085	1,388,280	(3,715)	-	(838,221)	(841,936)	1,160,068	(52,252)	1,107,816
Rye Water District	0.0068%	381,225	9,741	5,513	10,034	35,393	60,681	(153)	-	(6,170)	(6,323)	47,841	4,023	51,864
Salem Housing Authority	0.0088%	492,483	12,584	7,122	12,962	23,689	56,357	(198)	-	(6,928)	(7,126)	61,803	(2,857)	58,946
Salem SD	1.0516%	58,873,332	1,504,344	851,408	1,549,515	373,504	4,278,771	(23,660)	-	(649,293)	(672,953)	7,388,140	105,654	7,493,794
Sanborn Regional SD	0.4902%	27,444,911	701,278	396,900	722,336	515,576	2,336,090	(11,030)	-	(1,047,761)	(1,058,791)	3,444,121	(290,422)	3,153,699
Sanbornton Public Library	0.0021%	115,699	2,956	1,673	3,045	9,665	17,339	(46)	-	(3,621)	(3,667)	14,519	2,602	17,121
SAU 02	0.0024%	132,894	3,396	1,922	3,498	14,656	23,472	(53)	-	(8,776)	(8,829)	16,677	7,532	24,209
SAU 03	0.0177%	990,301	25,304	14,321	26,064	52,321	118,010	(398)	-	(14,082)	(14,480)	124,275	15,967	140,242
SAU 06	0.3127%	17,508,068	447,370	253,196	460,803	457,212	1,618,581	(7,036)	-	(383,940)	(390,976)	2,197,125	(10,203)	2,186,922
SAU 07	0.0218%	1,219,204	31,153	17,632	32,089	49,959	130,833	(490)	-	(58,557)	(59,047)	153,001	(9,975)	143,026
SAU 09	0.0179%	1,001,221	25,583	14,479	26,352	120,814	187,228	(402)	-	(25,065)	(25,467)	125,645	38,303	163,948
SAU 13	0.0242%	1,355,691	34,641	19,606	35,681	69,557	159,485	(545)	-	(48,914)	(49,459)	170,129	18,889	189,018
SAU 15	0.0126%	702,870	17,960	10,165	18,499	125,428	172,052	(282)	-	(65,237)	(65,519)	88,205	9,843	98,048
SAU 16	0.0169%	944,517	24,135	13,659	24,859	8,830	71,483	(380)	-	(38,848)	(39,228)	118,529	(5,953)	112,576
SAU 18 - Emp/Teach	0.0439%	2,459,922	62,856	35,575	64,744	109,338	272,513	(989)	-	(198,930)	(199,913)	308,701	34,295	342,996
SAU 19	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(136,064)	(136,064)
SAU 20	0.0349%	1,955,634	49,971	28,282	51,471	110,083	239,807	(786)	-	-	(786)	245,417	30,328	275,745
SAU 21	0.0136%	762,814	19,492	11,032	20,077	67,055	117,656	(307)	-	(12,317)	(12,624)	95,727	16,768	112,495
SAU 23	0.0313%	1,753,766	44,813	25,362	46,158	111,863	228,196	(705)	-	(44,258)	(44,963)	220,084	84,751	304,835
SAU 24	0.0434%	2,428,354	62,050	35,118	63,913	120,474	281,555	(976)	-	(64,659)	(64,635)	304,739	17,025	321,764
SAU 29	0.0402%	2,249,369	57,476	32,530	59,202	427,614	576,822	(904)	-	(399,489)	(400,393)	282,278	13,986	296,264
SAU 34	0.0521%	2,916,750	74,529	42,181	76,767	7,440	200,917	(1,172)	-	(86,630)	(87,802)	366,029	(22,712)	343,317
SAU 35	0.0167%	935,794	23,912	13,533	24,630	47,151	109,226	(376)	-	(51,194)	(51,570)	117,435	9,064	126,499
SAU 39	0.0176%	986,289	25,202	14,263	25,959	51,161	116,585	(396)	-	(266,908)	(267,304)	123,771	(29,907)	93,864
SAU 41	0.0384%	2,151,581	54,978	31,116	56,628	214,382	357,104	(865)	-	(43,201)	(44,066)	270,007	60,113	330,120
SAU 42	0.0308%	1,722,039	44,002	24,904	45,323	164,424	278,653	(692)	-	(99,458)	(100,150)	216,102	83,501	299,603
SAU 44	2.7411%	153,453,131	3,921,067	2,219,192	4,038,807	3,124,042	13,303,108	(61,671)	-	(706,198)	(767,869)	19,257,162	445,339	19,702,501
SAU 46	0.0000%	-	-	-	-	-	-	-	-	(1,428,067)	(1,428,067)	-	(443,050)	(443,050)
SAU 48	0.0193%	1,080,622	27,612	15,628	28,441	147,985	219,666	(434)	-	(61,852)	(62,286)	135,610	39,392	175,002
SAU 50	0.0324%	1,812,333	46,309	26,209	47,700	50,039	170,257	(728)	-	(47,122)	(47,850)	227,434	43,264	270,698
SAU 53	0.0251%	1,406,056	35,928	20,334	37,007	66,023	159,292	(565)	-	(20,307)	(20,872)	176,449	(14,478)	161,971
SAU 55	0.0837%	4,687,506	119,776	67,789	123,373	232,352	543,290	(1,884)	-	(294,616)	(296,500)	588,245	9,706	597,951
SAU 58	0.0000%	-	-	-	-	-	-	-	-	(789,912)	(789,912)	-	(307,177)	(307,177)
SAU 56	0.0000%	-	-	-	-	19,316	19,316	-	-	(671,166)	(671,166)	-	(239,048)	(239,048)
SAU 58	0.0095%	534,451	13,656	7,729	14,066	28,218	63,669	(215)	-	-	(215)	67,069	12,333	79,402



Schedule of Pension Amounts by Employer

Entity	Proportionate Share	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		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	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
SAU 67	0.0170%	\$ 954,180	\$ 24,381	\$ 13,799	\$ 25,114	\$ 111,732	\$ 175,026	\$ (383)	\$ -	\$ (83,272)	\$ (83,655)	\$ 119,742	\$ 30,645	\$ 150,387
SAU 70	0.0287%	1,606,005	41,037	23,226	42,269	139,080	245,612	(645)	-	(386)	(1,031)	201,541	73,089	274,630
Seabrook SD	0.2534%	14,183,775	362,427	205,121	373,310	685,715	1,626,573	(5,700)	-	(52,084)	(57,784)	1,779,952	330,080	2,110,032
Seacoast Charter School	0.0349%	1,953,242	49,910	28,247	51,408	292,849	422,414	(785)	-	(31,098)	(31,883)	245,116	125,900	371,016
Shaker Regional SD - SAU 80	0.3392%	18,986,729	485,153	274,580	499,721	23,550	1,283,004	(7,631)	-	(738,738)	(746,369)	2,382,685	(238,910)	2,143,775
Somersworth Housing Authority	0.0141%	791,878	20,234	11,452	20,842	56,842	109,370	(318)	-	(28,351)	(28,669)	99,374	17,743	117,117
Somersworth SD	0.3829%	21,433,208	547,666	309,960	564,111	598,385	2,020,122	(8,614)	-	(236,405)	(245,019)	2,689,699	40,746	2,730,445
Souhegan Coop SD	0.2765%	15,477,092	395,474	223,825	407,349	442,749	1,469,397	(6,220)	-	(683,127)	(689,347)	1,942,253	(130,223)	1,812,030
South Hampton SD	0.0335%	1,873,692	47,877	27,097	49,315	226,006	350,295	(753)	-	-	(753)	235,134	90,093	325,227
Southern NH Planning Comm	0.0159%	888,175	22,695	12,845	23,376	78,622	137,538	(357)	-	(23,979)	(24,336)	111,459	29,201	140,660
Stark SD	0.0061%	340,710	8,706	4,927	8,967	38,854	61,454	(137)	-	(32,556)	(32,693)	42,756	(9,402)	33,354
State of New Hampshire	18.8777%	1,056,824,187	27,004,211	15,283,462	27,815,062	15,876,960	85,979,695	(424,724)	-	(5,199,870)	(5,624,594)	132,623,143	3,921,689	136,544,832
Stewartstown SD	0.0179%	1,001,584	25,593	14,485	26,361	69,507	135,946	(403)	-	(34,874)	(35,277)	125,691	18,664	144,355
Stoddard SD	0.0146%	819,695	20,945	11,854	21,574	74,502	128,875	(329)	-	(24,872)	(25,201)	102,865	29,430	132,295
Strafford County	0.9118%	51,046,969	1,304,363	738,226	1,343,530	4,356,746	7,742,865	(20,515)	-	(932,775)	(953,290)	6,405,993	1,039,427	7,445,420
Strafford SD	0.0860%	4,815,298	123,042	69,637	126,736	161,099	480,514	(1,935)	-	(681,241)	(683,176)	604,282	(195,220)	409,062
Stratford SD	0.0206%	1,154,130	29,491	16,691	30,376	141,901	218,459	(464)	-	(44,986)	(45,450)	144,834	13,506	158,340
Stratham SD	0.1964%	10,993,567	280,910	158,986	289,345	754,560	1,483,801	(4,418)	-	-	(4,418)	1,379,606	298,695	1,678,301
Sullivan County	0.2892%	16,187,484	413,626	234,098	426,046	285,570	1,359,340	(6,506)	-	(727,361)	(733,867)	2,031,402	(272,376)	1,759,026
Sunapee SD	0.1795%	10,048,696	256,766	145,321	264,476	107,476	774,039	(4,038)	-	(583,297)	(587,335)	1,261,032	(95,899)	1,165,133
Swnh District Fire Mutual Aid	0.0243%	1,359,238	34,732	19,657	35,774	-	90,163	(546)	-	(59,315)	(59,861)	170,574	(74,719)	95,855
Tamworth SD	0.0781%	4,372,192	111,719	63,229	115,074	128,432	418,454	(1,757)	-	(99,424)	(101,181)	548,676	(78,393)	470,283
Thornton Public School Library	0.0009%	47,870	1,223	692	1,260	11,064	14,239	(19)	-	(3,545)	(3,564)	6,007	1,705	7,712
Thornton SD	0.0699%	3,912,525	99,974	56,582	102,976	69,605	329,137	(1,572)	-	(108,699)	(110,271)	490,991	15,883	506,874
Tilton-Northfield Fire Dist	0.0748%	4,185,769	106,956	60,533	110,167	387,595	665,251	(1,682)	-	(21,186)	(22,868)	525,281	133,159	658,440
Timberlane Reg SD	1.0473%	58,628,324	1,498,084	847,865	1,543,067	248,719	4,137,735	(23,562)	-	(2,278,090)	(2,301,652)	7,357,394	(972,324)	6,385,070
Town of Albany	0.0000%	-	-	-	-	-	-	-	-	(15,936)	(15,936)	-	(11,276)	(11,276)
Town of Alexandria	0.0127%	711,890	18,190	10,295	18,737	84,741	131,963	(286)	-	(44,614)	(44,900)	89,337	13,417	102,754
Town of Allenstown	0.0612%	3,426,884	87,564	49,559	90,194	218,261	445,578	(1,377)	-	(368,737)	(370,114)	430,047	(24,059)	405,988
Town of Alstead	0.0067%	375,537	9,596	5,431	9,884	29,389	54,300	(151)	-	(6,292)	(6,443)	47,127	4,647	51,774
Town of Alton	0.1224%	6,851,190	175,063	99,080	180,320	472,371	926,834	(2,753)	-	(4,911)	(7,664)	859,770	217,514	1,077,284
Town of Amherst	0.0918%	5,140,536	131,352	74,341	135,296	11,361	352,350	(2,066)	-	(159,823)	(161,889)	645,087	(11,449)	633,648
Town of Andover	0.0071%	395,888	10,116	5,725	10,420	45,085	71,346	(159)	-	-	(159)	49,681	31,343	81,024
Town of Antrim	0.0369%	2,064,053	52,741	29,850	54,325	76,888	213,804	(830)	-	(131,148)	(131,978)	259,022	(3,172)	255,850
Town of Ashland	0.0391%	2,191,426	55,996	31,692	57,677	178,213	323,578	(881)	-	(30,296)	(31,177)	275,007	112,537	387,544
Town of Atkinson	0.0643%	3,598,068	91,939	52,034	94,699	479,816	718,488	(1,446)	-	-	(1,446)	451,529	255,998	707,527
Town of Auburn	0.0579%	3,243,403	82,876	46,905	85,365	104,640	319,786	(1,303)	-	(131,403)	(132,706)	407,022	(8,023)	398,999
Town of Barnstead	0.0553%	3,098,174	79,165	44,805	81,542	225,922	431,434	(1,245)	-	-	(1,245)	388,797	84,637	473,434
Town of Barrington	0.0916%	5,128,331	131,040	74,164	134,975	429,561	769,740	(2,061)	-	(35,798)	(37,859)	643,565	124,879	768,444
Town of Bartlett	0.0155%	867,425	22,165	12,544	22,830	53,761	111,300	(349)	-	(53,003)	(53,352)	108,855	18,592	127,447
Town of Bedford	0.4300%	24,072,218	615,098	348,125	633,568	462,645	2,059,436	(9,674)	-	(651,257)	(660,931)	3,020,874	(94,133)	2,926,741
Town of Belmont	0.1351%	7,564,588	193,292	109,397	199,096	474,218	976,093	(3,040)	-	(360,639)	(363,679)	949,296	(32,973)	916,323
Town of Bennington	0.0151%	843,127	21,544	12,193	22,191	104,523	160,451	(339)	-	(50,816)	(51,155)	105,806	(901)	104,905
Town of Bethlehem	0.0347%	1,939,808	49,566	28,053	51,055	151,276	279,950	(780)	-	(9,706)	(10,486)	243,431	46,316	289,747
Town of Boscaawen	0.0473%	2,646,336	67,620	38,270	69,650	226,028	401,568	(1,064)	-	(31,161)	(32,225)	332,094	58,688	390,782
Town of Bow	0.1263%	7,071,965	180,704	102,273	186,130	7,736	476,843	(2,842)	-	(165,379)	(168,221)	887,476	(39,087)	848,389
Town of Bradford	0.0151%	846,795	21,637	12,246	22,287	95,196	151,366	(340)	-	-	(340)	106,266	41,668	147,934
Town of Brentwood	0.0581%	3,251,939	83,094	47,029	85,589	800,968	1,016,680	(1,307)	-	(6,871)	(8,178)	408,093	202,977	611,070



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	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	Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
Town of Bristol	0.0976%	\$ 5,464,740	\$ 139,636	\$ 79,029	\$ 143,829	\$ 309,623	\$ 672,117	\$ (2,196)	\$ -	\$ (2,154)	\$ (4,350)	\$ 685,782	\$ 85,009	\$ 770,791			
Town of Brookline	0.0613%	3,430,766	87,664	49,615	90,296	77,208	304,783	(1,379)	-	(3,005)	(4,384)	430,534	39,371	469,905			
Town of Campton	0.0601%	3,363,486	85,945	48,642	88,525	454,838	677,950	(1,352)	-	(43,810)	(45,162)	422,091	262,528	684,619			
Town of Canaan	0.0484%	2,709,743	69,240	39,187	372,675	71,319	552,421	(1,089)	-	(80,612)	(81,701)	340,051	70,575	410,626			
Town of Candia	0.0223%	1,251,061	31,967	18,092	32,927	114,158	197,144	(503)	-	(134,756)	(135,259)	156,998	(21,003)	135,995			
Town of Canterbury	0.0166%	931,586	23,804	13,472	24,519	145,052	206,847	(374)	-	(48,581)	(48,955)	116,907	19,503	136,410			
Town of Carroll	0.0252%	1,412,414	36,090	20,426	37,174	47,694	141,384	(568)	-	(57,642)	(58,210)	177,247	(23,028)	154,219			
Town of Center Harbor	0.0213%	1,190,065	30,409	17,210	31,322	200,346	279,287	(478)	-	-	(478)	149,344	96,381	245,725			
Town of Charlestown	0.0453%	2,535,069	64,777	36,661	66,722	43,472	211,632	(1,019)	-	(35,702)	(36,721)	318,131	19,865	337,996			
Town of Chester	0.0629%	3,521,050	89,971	50,920	92,672	333,750	567,313	(1,415)	-	(89,332)	(90,747)	441,864	126,966	568,830			
Town of Chesterfield	0.0336%	1,878,570	48,002	27,167	49,443	116,605	241,217	(755)	-	(189,414)	(190,169)	235,746	(27,035)	208,711			
Town of Chichester	0.0236%	1,318,425	33,689	19,067	34,700	122,667	210,123	(530)	-	(70,731)	(71,261)	165,452	(19,473)	145,979			
Town of Clarksville	0.0010%	57,970	1,481	838	1,526	1,358	5,203	(23)	-	(387)	(410)	7,275	290	7,565			
Town of Colebrook	0.0361%	2,018,231	51,570	29,187	53,119	60,404	194,280	(811)	-	(51,609)	(52,420)	253,272	7,695	260,967			
Town of Conway	0.1768%	9,897,081	252,892	143,129	260,486	122,886	779,393	(3,978)	-	(316,918)	(320,896)	1,242,006	(103,878)	1,138,128			
Town of Cornish	0.0082%	461,678	11,797	6,677	12,151	111,433	142,058	(186)	-	(1,003)	(1,189)	57,937	36,100	94,037			
Town of Croydon	0.0012%	64,897	1,658	939	1,708	7,240	11,545	(26)	-	(9,352)	(9,378)	8,144	4,942	13,086			
Town of Danville	0.0208%	1,166,838	29,815	16,874	30,711	93,089	170,489	(469)	-	(97,589)	(98,056)	146,429	22,582	169,011			
Town of Deerfield	0.0423%	2,366,110	60,459	34,218	62,275	76,055	233,007	(951)	-	(131,531)	(132,482)	296,928	(7,377)	289,551			
Town of Deering	0.0023%	129,002	3,296	1,866	3,395	33,165	41,722	(52)	-	(204,806)	(204,858)	16,189	(62,037)	(45,848)			
Town of Derry	0.7857%	43,983,448	1,123,875	636,075	1,157,621	159,941	3,077,512	(17,676)	-	(2,057,075)	(2,074,751)	5,519,577	(583,761)	4,935,816			
Town of Dorchester	0.0023%	127,569	3,260	1,845	3,358	30,151	38,614	(51)	-	-	(51)	16,009	13,537	29,546			
Town of Dublin	0.0204%	1,142,940	29,205	16,529	30,082	95,564	171,380	(459)	-	(25,027)	(25,486)	143,430	(6,338)	137,092			
Town of Dunbarton	0.0212%	1,189,525	30,395	17,203	31,308	35,390	114,296	(478)	-	(175,403)	(175,881)	149,276	(7,881)	141,395			
Town of Durham	0.2925%	16,374,838	418,413	236,808	430,977	288,912	1,375,110	(6,581)	-	(277,563)	(284,144)	2,054,913	(51,651)	2,003,262			
Town of East Kingston	0.0278%	1,554,664	39,725	22,483	40,918	143,210	246,336	(625)	-	-	(625)	195,098	55,861	250,959			
Town of Effingham	0.0076%	423,081	6,118	3,135	6,118	131,270	159,334	(170)	-	(77,723)	(77,893)	53,093	(9,435)	43,658			
Town of Enfield	0.0591%	3,307,974	84,526	47,839	87,064	132,486	351,915	(1,329)	-	(59,993)	(61,322)	415,125	(37,158)	377,967			
Town of Epping	0.1327%	7,426,816	189,772	107,404	195,470	358,901	851,547	(2,985)	-	-	(2,985)	932,007	162,704	1,094,711			
Town of Epsom	0.0463%	2,592,294	66,239	37,489	68,228	128,714	300,670	(1,042)	-	(13,700)	(14,742)	325,313	9,855	335,168			
Town of Exeter	0.3487%	19,523,749	498,875	282,346	513,855	343,687	1,638,763	(7,846)	-	(614,869)	(622,715)	2,450,077	(185,401)	2,264,676			
Town of Farmington	0.0579%	3,239,167	82,768	46,844	85,253	473,374	688,239	(1,302)	-	(50,993)	(52,295)	406,490	107,397	513,887			
Town of Fitzwilliam	0.0218%	1,219,893	31,171	17,642	32,107	93,440	174,360	(490)	-	-	(490)	153,087	51,028	204,115			
Town of Francestown	0.0083%	465,318	11,890	6,729	12,247	100,327	131,193	(187)	-	(1,452)	(1,639)	58,394	26,415	84,809			
Town of Franconia	0.0140%	782,000	19,982	11,309	20,582	77,699	129,572	(314)	-	-	(314)	98,135	30,689	128,824			
Town of Freedom	0.0104%	584,117	14,925	8,447	15,374	105,833	144,579	(235)	-	(48,795)	(49,030)	73,302	14,431	87,733			
Town of Fremont	0.0222%	1,243,399	31,772	17,982	32,726	96,079	178,559	(500)	-	(6,504)	(7,004)	156,037	49,911	205,948			
Town of Gifford	0.2145%	12,010,224	306,888	173,688	316,103	802,343	1,599,022	(4,827)	-	(108,643)	(113,470)	1,507,189	153,078	1,660,267			
Town of Gilmanston	0.0556%	3,114,400	79,580	45,040	81,969	447,892	654,481	(1,252)	-	-	(1,252)	390,833	113,652	504,485			
Town of Goffstown	0.3497%	19,578,247	500,268	283,135	515,289	1,406,090	2,704,782	(7,868)	-	(144,918)	(152,786)	2,456,916	391,184	2,848,100			
Town of Gorham	0.0703%	3,935,212	100,553	56,910	103,573	325,001	586,037	(1,582)	-	(26,735)	(28,317)	493,838	37,680	531,518			
Town of Goshen	0.0037%	207,202	5,294	2,996	5,453	5,054	18,797	(83)	-	(15,043)	(15,126)	26,002	1,329	27,331			
Town of Grafton	0.0076%	427,661	10,928	6,185	11,256	25,373	53,742	(172)	-	(124,293)	(124,465)	53,668	(4,127)	49,541			
Town of Grantham	0.0382%	2,137,794	54,625	30,916	56,266	196,948	338,755	(859)	-	(1,122)	(1,981)	268,276	89,183	357,459			
Town of Greenfield	0.0215%	1,201,767	30,708	17,380	31,630	117,837	197,555	(483)	-	(43,553)	(44,036)	150,812	12,161	162,973			
Town of Greenland	0.0652%	3,652,286	93,324	52,818	96,126	375,045	617,313	(1,468)	-	-	(1,468)	458,333	187,970	646,303			
Town of Greenville	0.0246%	1,378,136	35,214	19,930	36,272	39,320	130,736	(554)	-	(89,662)	(90,216)	172,945	(4,227)	168,718			
Town of Groton	0.0021%	118,585	3,030	1,715	3,121	1,890	9,756	(48)	-	(12,202)	(12,250)	14,881	(26,980)	(12,099)			
Town of Hampstead	0.0965%	5,405,066	138,111	78,166	142,259	437,751	796,287	(2,172)	-	(87,130)	(89,302)	678,293	182,373	860,666			
Town of Hampton	0.5034%	28,181,556	720,101	407,553	741,724	433,121	2,302,499	(11,326)	-	(611,859)	(623,185)	3,536,564	(152,700)	3,383,864			



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Net Difference Between Projected and Actual		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	
			Differences Between Expected and Actual Experience	Actual Investment Earnings on Pension Plan Investments		Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources				Between Employer Contributions and Share of Contributions	Total Employer Pension Expense			
Town of Hampton Falls	0.0290%	\$ 1,625,974	\$ 41,547	\$ 23,514	\$ 42,795	\$ 197,834	\$ 305,690	\$ (653)	\$ -	\$ (281,494)	\$ (282,147)	\$ 204,047	\$ 32,731	\$ 236,778	
Town of Hancock	0.0118%	662,457	16,927	9,580	17,436	209,943	253,886	(111,563)	-	(111,563)	(111,563)	83,133	10,557	93,690	
Town of Hanover	0.3376%	18,901,724	482,981	273,351	497,484	305,885	1,559,701	(7,596)	-	(702,095)	(709,691)	2,372,018	(288,055)	2,083,963	
Town of Harrisville	0.0019%	103,923	2,655	1,503	2,735	14,834	21,727	(42)	-	(83,108)	(83,150)	13,041	(17,744)	(4,703)	
Town of Haverhill	0.0385%	2,158,135	55,145	31,210	56,801	227,087	370,243	(867)	-	(84,824)	(85,691)	270,829	23,348	294,177	
Town of Hebron	0.0061%	338,737	8,655	4,899	8,915	33,633	56,102	(136)	-	(3,914)	(4,050)	42,509	9,054	51,563	
Town of Henniker	0.0631%	3,535,005	90,327	51,122	93,039	147,973	382,461	(1,421)	-	(405,099)	(406,520)	443,615	(46,151)	397,464	
Town of Hillsborough	0.0656%	3,672,097	93,830	53,105	96,648	4,936	248,519	(1,476)	-	(168,183)	(169,659)	460,819	(59,129)	401,690	
Town of Hinsdale	0.0434%	2,427,125	62,018	35,100	63,881	61,402	222,401	(975)	-	(125,995)	(126,970)	304,585	(79,371)	225,214	
Town of Holderness	0.0369%	2,065,478	29,870	24,352	54,362	243,590	380,600	(830)	-	-	(830)	259,201	76,754	335,955	
Town of Hollis	0.1548%	8,667,851	221,483	125,352	228,133	298,054	873,022	(3,484)	-	(27,780)	(31,264)	1,087,747	70,718	1,158,465	
Town of Hooksett	0.3184%	17,826,548	455,508	257,802	469,185	488,286	1,670,781	(7,164)	-	(549,253)	(556,417)	2,237,092	34,003	2,271,095	
Town of Hopkinton	0.0935%	5,232,160	133,693	75,666	137,708	102,687	449,754	(2,103)	-	(11,633)	(13,736)	656,595	35,788	692,383	
Town of Hudson	0.5902%	33,038,513	844,207	477,793	869,556	1,077,524	3,269,080	(13,278)	-	(769,083)	(782,361)	4,146,074	276,423	4,422,497	
Town of Jackson	0.0207%	1,159,009	29,615	16,761	30,505	159,470	236,351	(466)	-	-	(466)	145,446	66,472	211,918	
Town of Jaffrey	0.0910%	5,094,538	130,177	73,676	134,086	187,336	525,275	(2,047)	-	(452,838)	(454,885)	639,324	(111,342)	527,982	
Town of Jefferson	0.0027%	148,394	3,792	2,146	3,906	16,586	26,430	(60)	-	(17,321)	(17,381)	18,622	(968)	17,654	
Town of Kensington	0.0279%	1,563,843	39,960	22,616	41,160	329,139	432,875	(628)	-	-	(628)	196,250	126,180	322,430	
Town of Kingston	0.0854%	4,781,663	122,182	69,151	125,851	911,659	1,228,843	(1,922)	-	(24,266)	(26,188)	600,061	235,407	835,468	
Town of Lancaster	0.0646%	3,614,024	92,346	52,265	95,119	379,619	619,349	(1,452)	-	(2,036)	(3,488)	453,532	94,922	548,454	
Town of Lee	0.0628%	3,514,766	89,810	50,829	92,507	285,495	518,641	(1,413)	-	(150,077)	(151,490)	441,076	105,360	546,436	
Town of Lempster	0.0057%	320,276	8,184	4,632	8,429	38,379	59,624	(129)	-	(14,969)	(15,098)	40,192	(1,980)	38,212	
Town of Lincoln	0.0731%	4,094,229	104,617	59,209	107,758	409,208	680,792	(1,645)	-	-	(1,645)	513,794	144,875	658,669	
Town of Lisbon	0.0130%	728,201	18,607	10,531	19,166	89,781	138,085	(293)	-	(27,126)	(27,419)	91,383	13,392	104,775	
Town of Litchfield	0.0804%	4,501,055	115,012	65,093	118,465	101,035	399,605	(1,809)	-	(362,486)	(364,295)	564,847	(114,131)	450,716	
Town of Littleton	0.1426%	7,981,804	203,953	115,430	210,077	603,959	1,133,419	(3,208)	-	-	(3,208)	1,001,654	322,491	1,324,145	
Town of Londonderry	0.6571%	36,785,888	939,961	531,986	968,185	482,650	2,922,782	(14,784)	-	(2,164,109)	(2,178,893)	4,616,340	(625,441)	3,990,899	
Town of Loudon	0.0533%	3,093,901	79,056	46,743	81,430	139,628	344,857	(1,243)	-	(220,740)	(221,983)	388,260	(25,538)	362,722	
Town of Lyme	0.0216%	1,206,831	30,837	17,453	31,763	144,785	224,838	(485)	-	(23,919)	(24,404)	151,448	40,867	192,315	
Town of Lyndeborough	0.0045%	251,609	6,429	3,639	6,622	158,056	174,746	(101)	-	(4,266)	(4,367)	31,575	23,945	55,520	
Town of Madison	0.0284%	1,588,206	40,582	22,968	41,801	98,194	203,545	(638)	-	(102,384)	(103,022)	199,307	12,187	211,494	
Town of Marlborough	0.0171%	955,465	24,414	13,818	25,147	71,117	134,496	(384)	-	(102,159)	(102,543)	119,903	(24,794)	95,109	
Town of Marlow	0.0040%	224,900	5,747	3,252	5,919	14,603	29,521	(90)	-	(13,847)	(13,937)	28,223	(4,599)	23,624	
Town of Mason	0.0099%	554,075	14,158	8,013	14,583	97,878	134,632	(223)	-	(37,084)	(37,307)	69,532	7,240	76,772	
Town of Meredith	0.1454%	8,139,787	207,990	117,715	214,235	104,866	644,806	(3,271)	-	(106,129)	(109,400)	1,021,479	(40,446)	981,033	
Town of Merrimack	0.5577%	31,219,236	797,721	451,483	821,674	495,886	2,566,764	(12,547)	-	(349,322)	(361,869)	3,917,769	79,841	3,997,610	
Town of Middleton	0.0057%	318,172	8,130	4,601	8,374	68,585	89,690	(128)	-	(411,651)	(411,779)	39,928	(87,234)	(47,306)	
Town of Milford	0.2433%	13,622,895	348,095	197,010	358,547	247,763	1,151,415	(5,475)	-	(97,891)	(103,366)	1,709,566	78,252	1,787,818	
Town of Milton	0.0492%	2,754,094	70,373	39,829	72,486	133,345	316,033	(1,107)	-	(302,722)	(303,829)	345,617	(58,091)	287,526	
Town of Monroe	0.0043%	238,016	6,082	3,442	6,264	39,678	55,466	(96)	-	(16,543)	(16,639)	29,869	19,055	48,924	
Town of Mont Vernon	0.0232%	1,301,286	33,251	18,819	34,249	67,599	153,918	(523)	-	(12,581)	(13,104)	163,301	25,379	188,680	
Town of Moultonborough	0.0921%	5,154,742	131,715	74,546	135,670	201,068	542,999	(2,072)	-	(650,463)	(652,535)	646,880	(152,210)	494,670	
Town of Nelson	0.0043%	242,551	6,198	3,508	6,384	12,597	28,687	(97)	-	(5,066)	(5,163)	30,438	(281)	30,157	
Town of New Boston	0.0379%	2,119,166	54,149	30,647	55,775	271,265	411,836	(852)	-	(36,128)	(36,980)	265,939	90,987	356,926	
Town of New Castle	0.0310%	1,732,941	44,280	25,061	45,610	106,973	221,924	(696)	-	(39,350)	(40,046)	217,470	(9,127)	208,343	
Town of New Durham	0.0331%	1,855,464	47,411	26,833	48,835	181,474	304,553	(746)	-	(15,983)	(16,729)	232,846	69,055	301,901	
Town of New Hampton	0.0326%	1,825,161	46,637	26,395	48,037	283,497	404,566	(734)	-	(100,005)	(100,739)	229,043	41,320	270,363	
Town of New Ipswich	0.0311%	1,739,122	44,438	25,151	45,773	256,453	371,815	(699)	-	(167,955)	(168,654)	218,246	11,285	229,531	
Town of New London	0.0898%	5,028,561	128,491	72,722	132,439	328,960	662,522	(2,021)	-	(50,978)	(52,999)	631,045	90,414	721,459	
Town of Newbury	0.0195%	1,091,831	27,899	15,790	28,736	79,377	151,802	(439)	-	(85)	(524)	137,016	55,291	192,307	



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	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 Contributions	Total Employer Pension Expense			
Town of Newfields	0.0205%	\$ 1,148,563	\$ 29,348	\$ 16,610	\$ 30,230	\$ 304,260	\$ 380,448	\$ (462)	\$ -	\$ (26,928)	\$ (27,390)	\$ 144,136	\$ 83,775	\$ 227,911			
Town of Newington	0.0962%	5,385,544	137,613	77,884	141,745	61,509	418,751	(2,164)	-	(80,138)	(82,302)	675,843	(17,086)	658,757			
Town of Newmarket	0.1209%	6,767,506	172,925	97,870	178,117	108,238	557,150	(2,720)	-	(62,065)	(64,785)	849,269	30,631	879,900			
Town of Newport	0.1016%	5,689,491	145,379	82,280	149,744	4,345	381,748	(2,287)	-	(626,077)	(628,364)	713,986	(243,156)	470,830			
Town of Newton	0.0374%	2,092,977	53,480	30,268	175,617	55,086	314,451	(841)	-	(26,305)	(27,146)	262,652	46,483	309,135			
Town of North Hampton	0.1261%	7,060,933	180,422	102,113	185,840	169,623	637,998	(2,838)	-	(731,244)	(734,082)	886,092	(135,217)	750,875			
Town of Northfield	0.0377%	2,112,500	53,979	30,550	55,600	96,861	236,990	(849)	-	(214,593)	(215,442)	265,102	(76,002)	189,100			
Town of Northumberland	0.0288%	1,612,308	41,198	23,317	42,435	269,810	376,760	(648)	-	-	(648)	202,332	116,505	318,837			
Town of Northwood	0.0431%	2,414,240	61,689	34,914	63,542	67,914	228,058	(970)	-	(226,036)	(227,006)	302,968	(28,940)	274,028			
Town of Nottingham	0.0389%	2,178,272	55,660	31,501	57,331	349,807	494,299	(875)	-	(28,253)	(29,128)	273,356	91,488	364,844			
Town of Orford	0.0090%	502,882	12,850	7,273	13,236	35,653	69,012	(202)	-	(15,430)	(15,632)	63,108	38,471	101,579			
Town of Ossipee	0.0669%	3,746,247	95,725	54,177	98,599	55,054	303,555	(1,506)	-	(332,278)	(333,784)	470,125	(116,324)	353,801			
Town of Pelham	0.3007%	16,836,498	430,210	243,484	443,128	520,756	1,637,578	(6,766)	-	-	(6,766)	2,112,848	362,456	2,475,304			
Town of Pembroke	0.0760%	4,256,373	108,760	61,554	112,026	73,944	356,284	(1,711)	-	(141,132)	(142,843)	534,141	(37,872)	496,269			
Town of Peterborough	0.1437%	8,042,716	205,509	116,311	211,680	360,699	894,199	(3,232)	-	(71,257)	(74,489)	1,009,298	61,629	1,070,927			
Town of Piermont	0.0064%	356,862	9,119	5,161	9,392	119,337	143,009	(143)	-	(3,622)	(3,765)	44,783	31,582	76,365			
Town of Pittsburg	0.0047%	264,558	6,760	3,826	6,963	465	18,014	(106)	-	(135,523)	(135,629)	33,200	(31,490)	1,710			
Town of Pittsfield	0.0487%	2,723,921	69,602	39,393	71,692	123,722	304,409	(1,095)	-	(107,468)	(108,563)	341,831	(34,973)	306,858			
Town of Plainfield	0.0249%	1,395,741	35,664	20,185	36,735	127,517	220,101	(561)	-	(82,267)	(82,828)	175,154	2,736	177,890			
Town of Plaistow	0.1187%	6,645,654	169,811	96,107	174,910	264,264	705,092	(2,671)	-	(169,443)	(172,114)	833,977	(75,555)	758,422			
Town of Plymouth	0.1426%	7,984,299	204,017	115,466	210,143	352,393	882,019	(3,209)	-	(195,415)	(198,624)	1,001,967	9,197	1,011,164			
Town of Raymond	0.1183%	6,624,111	169,261	95,796	174,343	-	439,400	(2,662)	-	(246,837)	(249,499)	831,274	(105,215)	726,059			
Town of Rindge	0.0528%	2,956,408	75,543	42,755	77,811	94,726	290,835	(1,188)	-	(96,738)	(97,926)	371,006	(2,995)	368,011			
Town of Rollinsford	0.0188%	1,052,790	26,901	15,225	27,709	136,100	205,935	(423)	-	(64,696)	(65,119)	132,118	14,985	147,103			
Town of Rumney	0.0098%	546,395	13,962	7,902	14,381	31,088	67,333	(220)	-	(31,902)	(32,122)	68,568	(8,633)	59,935			
Town of Rye	0.1443%	8,076,808	206,380	116,804	212,577	231,317	767,078	(3,246)	-	(9,920)	(13,166)	1,013,576	23,509	1,037,085			
Town of Salem	0.8999%	50,380,547	1,287,335	728,588	1,325,990	-	3,341,913	(20,247)	-	(1,418,519)	(1,438,766)	6,322,363	(748,144)	5,574,219			
Town of Salisbury	0.0016%	91,242	2,331	1,320	2,401	9,285	15,337	(37)	-	(4,924)	(4,961)	11,450	3,316	14,766			
Town of Sanbornton	0.0436%	2,438,752	62,316	35,268	64,187	141,036	302,807	(980)	-	(135,361)	(136,341)	306,044	10,753	316,797			
Town of Sandown	0.0501%	2,807,279	71,732	40,598	73,886	192,490	378,706	(1,128)	-	(35,777)	(36,905)	352,291	32,281	384,572			
Town of Sandwich	0.0118%	660,669	16,882	9,554	17,388	33,815	77,639	(266)	-	(19,464)	(19,730)	82,909	25,250	108,159			
Town of Seabrook	0.3645%	20,405,817	521,414	295,103	537,070	1,726,046	3,079,633	(8,201)	-	(35,956)	(44,157)	2,560,770	635,992	3,196,762			
Town of Shelburne	0.0024%	135,742	3,469	1,963	3,573	9,661	18,666	(55)	-	(17,734)	(17,789)	17,035	(5,571)	11,464			
Town of South Hampton	0.0035%	196,506	5,021	2,842	5,172	68,738	81,773	(79)	-	(144,020)	(144,099)	24,660	(22,555)	2,105			
Town of Springfield	0.0129%	720,046	18,399	10,413	18,951	105,949	153,712	(289)	-	(1,896)	(2,185)	90,360	24,593	114,953			
Town of Stark	0.0000%	-	-	-	-	-	-	-	-	(30,614)	(30,614)	-	(9,370)	-			
Town of Stewartstown	0.0010%	53,958	1,379	780	1,420	1,377	4,956	(22)	-	(527)	(549)	6,771	493	7,264			
Town of Strafford	0.0287%	1,606,657	41,054	23,235	42,286	126,699	233,274	(646)	-	(39,117)	(39,763)	201,623	75,100	276,723			
Town of Stratham	0.0911%	5,099,509	130,304	73,748	134,216	213,685	551,953	(2,049)	-	(157,487)	(159,536)	639,948	13,793	653,741			
Town of Sugar Hill	0.0140%	781,246	19,963	11,298	20,562	64,271	116,094	(314)	-	-	(314)	98,040	30,910	128,950			
Town of Sunapee	0.0636%	3,562,710	91,035	51,523	93,769	38,206	274,533	(1,432)	-	(49,354)	(50,786)	447,092	22,866	469,958			
Town of Sutton	0.0158%	884,266	22,595	12,788	23,273	192,464	251,120	(355)	-	(22,959)	(23,314)	110,968	44,130	155,098			
Town of Swanzey	0.0469%	2,623,928	67,047	37,946	69,060	121,281	295,334	(1,055)	-	(112,681)	(113,736)	329,282	(50,946)	278,336			
Town of Tamworth	0.0216%	1,207,046	30,843	17,456	31,769	94,139	174,207	(485)	-	(94,780)	(95,265)	151,475	(1,969)	149,506			
Town of Thornton	0.0315%	1,765,738	45,119	25,536	46,473	160,375	277,503	(710)	-	(69,870)	(70,580)	221,586	42,250	263,836			
Town of Tilton	0.0666%	3,726,810	95,228	53,896	98,088	2,759	249,971	(1,498)	-	(562,476)	(563,974)	467,685	(225,350)	242,335			
Town of Troy	0.0158%	884,619	22,604	12,793	23,283	110,443	169,123	(356)	-	(41,476)	(41,832)	111,013	23,126	134,139			
Town of Troy Water And Sewer	0.0034%	189,328	4,838	2,738	4,983	783	13,342	(76)	-	(6,453)	(6,529)	23,759	(1,339)	22,420			
Town of Tuftonboro	0.0363%	2,029,664	51,862	29,352	53,420	50,079	184,713	(816)	-	(69,034)	(69,850)	254,707	(16,722)	237,985			



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	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 Total Employer Pension Expense	
													Proportionate Share of Contributions	Total Employer Pension Expense
Town of Unity	0.0030%	\$ 168,316	\$ 4,301	\$ 2,434	\$ 4,430	\$ 1,180	\$ 12,345	\$ (68)	\$ -	\$ (17,132)	\$ (17,200)	\$ 21,122	\$ (2,563)	\$ 18,559
Town of Wakefield	0.0952%	5,326,913	136,114	77,036	140,202	258,463	611,815	(2,141)	-	-	(2,141)	668,486	195,490	863,976
Town of Walpole	0.0437%	2,444,450	62,461	35,351	64,337	209,346	371,495	(982)	-	(95,329)	(96,311)	306,759	62,546	369,305
Town of Warner	0.0277%	1,550,558	39,620	22,424	40,810	64,730	167,584	(623)	-	(115,385)	(116,008)	194,583	(31,238)	163,345
Town of Warren	0.0027%	148,599	3,797	2,149	3,911	1,853	11,710	(60)	-	(5,731)	(5,791)	18,648	(2,865)	15,783
Town of Washington	0.0105%	587,888	15,022	8,502	15,473	33,822	72,819	(236)	-	(18,552)	(18,788)	73,775	(1,243)	72,532
Town of Waterville Valley	0.0538%	3,014,072	77,016	43,589	79,329	299,418	499,352	(1,211)	-	(2,432)	(3,643)	378,242	113,328	491,570
Town of Weare	0.0942%	5,275,803	134,808	76,297	138,856	708,227	1,058,188	(2,120)	-	(3,103)	(5,223)	662,072	284,834	946,906
Town of Webster	0.0098%	549,365	14,037	7,945	14,459	44,644	81,085	(221)	-	-	(221)	68,941	25,728	94,669
Town of Westmoreland	0.0039%	219,575	5,611	3,175	5,779	-	14,565	(88)	-	(36,184)	(36,272)	27,555	(12,853)	14,702
Town of Whitefield	0.0345%	1,931,830	49,363	27,938	50,845	33,700	161,846	(776)	-	(20,771)	(21,547)	242,429	21,567	263,996
Town of Wilmot	0.0118%	660,409	16,875	9,551	17,382	36,989	80,797	(265)	-	(1,012)	(1,277)	82,876	14,782	97,658
Town of Wilton	0.0323%	1,806,123	46,150	26,120	47,536	241,657	361,463	(726)	-	(195,814)	(196,540)	226,654	47,644	274,298
Town of Winchester	0.0267%	1,492,411	38,134	21,583	39,279	15,740	114,736	(600)	-	(438,058)	(438,658)	187,286	(144,015)	43,271
Town of Windham	0.2832%	15,852,471	405,066	229,254	417,229	94,330	1,145,879	(6,371)	-	(778,282)	(784,653)	1,989,361	(208,613)	1,780,748
Town of Wolfeboro	0.2109%	11,808,133	301,724	170,766	310,784	621,807	1,405,081	(4,746)	-	(46,109)	(50,855)	1,481,828	162,707	1,644,535
Town of Woodstock	0.0327%	1,828,959	46,734	26,450	48,137	150,582	271,903	(735)	-	(124,726)	(125,461)	229,520	17,747	247,267
Unity SD	0.0280%	1,569,298	40,099	22,695	41,303	143,938	248,035	(631)	-	-	(631)	196,935	70,801	267,736
Village District of Eastman	0.0075%	419,218	10,712	6,063	11,034	78,073	105,882	(168)	-	(482)	(650)	52,609	23,758	76,367
Village District of Edelweiss	0.0044%	247,978	6,336	3,586	6,527	85,093	101,542	(100)	-	(67,696)	(67,796)	31,119	3,277	34,396
Virtual Lrng Acad Charter Schl	0.1330%	7,444,923	190,234	107,666	195,947	692,573	1,186,420	(2,992)	-	(117,651)	(120,643)	934,279	517,082	1,451,361
Wakefield SD	0.1085%	6,072,010	155,153	87,812	159,812	228,410	631,187	(2,440)	-	(377,148)	(379,588)	761,990	23,967	785,957
Warner Village Water District	0.0022%	123,761	3,162	1,790	3,257	-	8,209	(50)	-	(22,098)	(22,148)	15,531	(7,955)	7,576
Warren SD	0.0222%	1,240,095	31,687	17,934	32,639	36,264	118,524	(498)	-	(81,280)	(81,778)	155,622	(3,645)	151,977
Washington SD	0.0119%	665,268	16,999	9,621	17,510	47,933	92,063	(267)	-	(32,132)	(32,399)	83,486	5,265	88,751
Waterville Estates Village Dis	0.0179%	1,001,500	25,591	14,483	26,359	373,853	440,286	(402)	-	(16,964)	(17,366)	125,680	97,024	222,704
Waterville Valley SD	0.0192%	1,075,046	27,470	15,547	28,295	111,596	182,908	(432)	-	(5,983)	(6,415)	134,910	49,607	184,517
Weare SD	0.1865%	10,438,794	266,734	150,963	274,744	106,897	799,338	(4,195)	-	(58,694)	(62,889)	1,309,987	(64,617)	1,245,370
Weeks Public Library	0.0022%	121,461	3,104	1,757	3,197	-	8,058	(49)	-	(15,734)	(15,783)	15,242	(5,635)	9,607
Wentworth SD	0.0212%	1,184,126	30,257	17,124	31,166	62,819	141,366	(476)	-	(23,361)	(23,837)	148,598	21,251	169,849
Westmoreland SD	0.0344%	1,927,845	49,261	27,880	50,740	47,025	174,906	(775)	-	(29,684)	(30,459)	241,929	22,494	264,423
White Mountains Reg SD	0.3253%	18,213,526	465,396	263,398	479,371	298,930	1,507,095	(7,320)	-	(140,054)	(147,374)	2,285,654	(34,292)	2,251,362
Wilton-Lyndeborough Coop SD	0.1605%	8,986,544	229,626	129,961	236,521	30,531	626,639	(3,612)	-	(624,343)	(627,955)	1,127,741	(157,357)	970,384
Winchester SD	0.0901%	5,042,618	128,850	72,925	132,719	342,849	677,343	(2,027)	-	(652,171)	(654,198)	632,809	(121,500)	511,309
Windham SD	0.7569%	42,371,689	1,082,691	612,766	1,115,201	431,617	3,242,275	(17,029)	-	(864,816)	(881,845)	5,317,314	5,565	5,322,879
Winnacunnnet Coop SD	0.3482%	19,492,665	498,081	281,897	513,037	609,896	1,902,911	(7,834)	-	(2,844,154)	(2,851,988)	2,446,176	(455,639)	1,990,537
Winnisquam Reg SD	0.3291%	18,423,046	470,750	266,428	484,885	257,332	1,479,395	(7,404)	-	(1,933,495)	(1,940,899)	2,311,947	(534,921)	1,777,026
Woodsville Fire District	0.0164%	919,037	23,483	13,291	24,189	238,699	299,662	(369)	-	(15,325)	(15,694)	115,332	62,152	177,484
Woodsville Water & Light Dept	0.0052%	289,331	7,393	4,184	7,615	32,676	51,868	(116)	-	(175,990)	(176,106)	36,309	(48,007)	(11,698)
Total for All Entities	100.0000%	\$ 5,598,279,866	\$143,048,454	\$ 80,960,603	\$147,343,812	\$ 134,841,413	\$ 506,194,282	\$ (2,249,878)	\$ -	\$(134,841,413)	\$ (137,091,291)	\$702,540,123	\$ -	\$702,540,123

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



Sensitivity Analysis by Employer – Pension

As of June 30, 2023				
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	0.0869%	\$ 4,867,413	\$ 3,383,187	\$ 6,604,490
Alton SD	0.1348%	7,544,824	5,244,172	10,237,413
Amherst SD	0.4476%	25,059,372	17,417,987	34,002,534
Andover SD	0.0566%	3,165,920	2,200,532	4,295,770
Androscoggin Valley Reg Refuse	0.0197%	1,104,659	767,814	1,498,889
Ashland SD	0.0581%	3,254,491	2,262,095	4,415,950
Auburn SD	0.1278%	7,152,185	4,971,261	9,704,650
Barnstead SD	0.1132%	6,337,695	4,405,134	8,599,484
Barrington SD	0.2699%	15,111,209	10,503,330	20,504,081
Bartlett SD	0.0691%	3,869,748	2,689,741	5,250,779
Bath SD	0.0200%	1,120,755	779,002	1,520,729
Bcep Solid Waste District	0.0075%	419,162	291,346	568,752
Bedford SD	1.0430%	58,392,849	40,587,046	79,232,026
Belknap County	0.3012%	16,861,270	11,719,743	22,878,703
Belknap County Conserv. Dist	0.0012%	67,448	46,881	91,518
Berlin Housing Authority	0.0079%	442,920	307,860	600,988
Berlin Water Works	0.0135%	758,513	527,218	1,029,210
Bethlehem SD	0.0553%	3,094,069	2,150,590	4,198,276
Bow SD - SAU 67	0.4812%	26,936,964	18,723,043	36,550,200
Brentwood SD	0.0863%	4,833,880	3,359,879	6,558,990
Brookline Public Library	0.0020%	114,014	79,248	154,703
Brookline SD	0.1348%	7,546,444	5,245,297	10,239,611
Campton SD	0.0929%	5,200,005	3,614,361	7,055,778
Candia SD	0.0694%	3,884,206	2,699,790	5,270,397
Carroll County	0.3298%	18,464,650	12,834,202	25,054,295
Center Conway Fire Precinct	0.0031%	172,171	119,670	233,615
Central Hooksett Wtr Precinct	0.0046%	255,789	177,791	347,074
Cheshire County	0.4458%	24,958,978	17,348,206	33,866,311
Chester SD - (SAU 82)	0.1329%	7,439,496	5,170,961	10,094,495
Chesterfield SD	0.0716%	4,008,078	2,785,890	5,438,477
Chichester SD	0.0659%	3,688,361	2,563,665	5,004,660
City of Berlin	0.2364%	13,232,769	9,197,685	17,955,266
City of Claremont	0.2192%	12,271,784	8,529,734	16,651,326
City of Concord	1.2886%	72,140,948	50,142,921	97,886,532
City of Dover	1.6389%	91,751,219	63,773,408	124,495,296
City of Franklin	0.2043%	11,436,496	7,949,151	15,517,940
City of Keene	0.6911%	38,690,971	26,892,886	52,498,964
City of Laconia	0.4917%	27,528,557	19,134,241	37,352,919
City of Lebanon	0.5276%	29,536,790	20,530,101	40,077,848
City of Manchester	2.3121%	129,438,428	89,968,610	175,632,276
City of Nashua	2.2741%	127,308,091	88,487,880	172,741,666
City of Portsmouth	1.0127%	56,694,977	39,406,909	76,928,220
City of Rochester	0.5983%	33,494,802	23,281,191	45,448,391
City of Somersworth	0.2482%	13,896,883	9,659,290	18,856,388
Claremont SD	0.4570%	25,582,465	17,781,573	34,712,308

Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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%
Cocheco Academy of The Arts	0.0005%	\$ 30,610	\$ 21,276	\$ 41,534
Colebrook SD	0.0788%	4,411,143	3,066,048	5,985,387
Community College System of NH	1.0056%	56,296,557	39,129,979	76,387,612
Concord SD	1.4094%	78,901,043	54,841,652	107,059,164
Contoocook Valley SD	0.7688%	43,038,624	29,914,804	58,398,202
Conway SD	0.4553%	25,490,049	17,717,337	34,586,911
Conway Village Fire District	0.0309%	1,727,253	1,200,560	2,343,673
Cook Memorial Library	0.0010%	55,801	38,786	75,716
Coos County Institute	0.1867%	10,452,916	7,265,496	14,183,342
Coos County Nursing Home	0.0964%	5,398,019	3,751,994	7,324,458
Cornish SD	0.0402%	2,250,570	1,564,301	3,053,750
County of Merrimack	0.8459%	47,358,534	32,917,438	64,259,797
Croydon Village School	0.0043%	238,538	165,800	323,667
Deerfield Community School	0.1216%	6,804,754	4,729,772	9,233,227
Derry Coop SD	0.8973%	50,236,044	34,917,506	68,164,230
Derry Housing Authority	0.0011%	62,532	43,464	84,849
Dover Housing Authority	0.0360%	2,012,925	1,399,121	2,731,295
Dresden SD	0.2283%	12,778,120	8,881,672	17,338,362
Dunbarton SD - SAU 67	0.0516%	2,885,945	2,005,930	3,915,877
East Kingston SD	0.0412%	2,307,926	1,604,167	3,131,576
Epping SD	0.2440%	13,657,964	9,493,224	18,532,203
Epsom SD	0.0969%	5,426,106	3,771,517	7,362,569
Errol SD	0.0038%	213,942	148,705	290,294
Exeter Reg Coop SD	0.9124%	51,080,391	35,504,385	69,309,906
Exeter SD	0.3467%	19,409,847	13,491,179	26,336,813
Fall Mountain Reg SD	0.4638%	25,966,874	18,048,764	35,233,905
Farmington SD - (SAU 61)	0.2234%	12,505,342	8,692,073	16,968,235
Franklin SD	0.2458%	13,759,745	9,563,969	18,670,308
Freedom SD	0.0184%	1,028,452	714,845	1,395,484
Fremont SD - SAU 83	0.0965%	5,404,228	3,756,310	7,332,884
Gilford SD	0.3552%	19,886,057	13,822,178	26,982,972
Gilmanton SD	0.1175%	6,579,714	4,573,354	8,927,876
Goffstown SD	0.6626%	37,096,873	25,784,878	50,335,965
Goffstown Village Precinct	0.0033%	182,914	127,138	248,192
Governor Wentworth Reg SD	0.7589%	42,483,506	29,528,959	57,644,974
Grafton County	0.4353%	24,369,145	16,938,232	33,065,979
Grantham SD	0.0762%	4,267,498	2,966,204	5,790,478
Great Bay Elearning School	0.0274%	1,532,339	1,065,081	2,079,199
Greenland SD	0.1208%	6,762,312	4,700,272	9,175,638
Grs Coop SD	0.1048%	5,864,901	4,076,509	7,957,960
Hampstead SD	0.2952%	16,526,267	11,486,892	22,424,144
Hampton Falls SD	0.0885%	4,951,776	3,441,825	6,718,960
Hampton SD - SAU 90	0.3530%	19,761,887	13,735,871	26,814,488
Hanover SD	0.1653%	9,251,996	6,430,774	12,553,839
Harrisville SD	0.0197%	1,102,863	766,566	1,496,451
Haverhill Coop SD	0.1894%	10,600,565	7,368,122	14,383,684
Henniker SD	0.1031%	5,771,117	4,011,323	7,830,707
Hill SD	0.0141%	788,266	547,899	1,069,581

Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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%
Hillsboro-Deering SD	0.3422%	\$ 19,157,382	\$ 13,315,698	\$ 25,994,248
Hillsborough County	0.8978%	50,261,236	34,935,016	68,198,412
Hinsdale SD	0.1783%	9,980,997	6,937,480	13,543,005
Holderness SD	0.0651%	3,643,396	2,532,411	4,943,647
Hollis SD	0.2171%	12,153,283	8,447,368	16,490,534
Hollis-Brookline Coop	0.3389%	18,970,177	13,185,578	25,740,233
Hooksett Public Library	0.0097%	544,123	378,203	738,309
Hooksett SD	0.2918%	16,333,606	11,352,980	22,162,726
Hooksett Sewer Commission	0.0106%	595,373	413,825	807,849
Hooksett Village Wtr Precinct	0.0083%	466,659	324,360	633,199
Hopkinton SD	0.3068%	17,174,871	11,937,717	23,304,221
Hudson SD	0.7851%	43,950,445	30,548,583	59,635,433
Inter-Lakes SD	0.3922%	21,958,424	15,262,615	29,794,922
Jackson SD	0.0232%	1,298,707	902,691	1,762,189
Jaffrey-Rindge Coop SD	0.3682%	20,615,115	14,328,923	27,972,215
John Stark SD	0.1746%	9,775,061	6,794,340	13,263,575
Kearsarge Reg SD - SAU 65	0.6246%	34,968,575	24,305,565	47,448,122
Keene SD	0.8167%	45,722,580	31,780,338	62,040,005
Kensington SD	0.0531%	2,973,371	2,066,697	4,034,504
Laconia Housing & Redevelopmnt	0.0435%	2,436,211	1,693,334	3,305,643
Laconia SD	0.5983%	33,496,161	23,282,136	45,450,235
Laconia Water Works	0.0259%	1,447,371	1,006,022	1,963,907
Lafayette Reg SD	0.0439%	2,455,519	1,706,754	3,331,842
Lakes Region Mutual Fire Aid	0.0181%	1,015,930	706,142	1,378,495
Lakes Region Planning Comm.	0.0051%	283,205	196,847	384,275
Land & Comm Heritage Inv Prog	0.0045%	251,469	174,788	341,213
Landaff SD	0.0026%	143,134	99,488	194,216
Lebanon SD	0.6535%	36,582,074	25,427,058	49,637,446
Lempster SD	0.0326%	1,825,133	1,268,593	2,476,485
Lincoln-Woodstock Coop SD	0.1039%	5,818,409	4,044,195	7,894,877
Lisbon Reg SD	0.0941%	5,267,127	3,661,016	7,146,854
Litchfield SD	0.3358%	18,798,742	13,066,418	25,507,616
Littleton Public Library	0.0038%	214,268	148,931	290,736
Littleton SD	0.2475%	13,853,632	9,629,227	18,797,701
Littleton Water & Light	0.0306%	1,714,843	1,191,934	2,326,835
Londonderry SD	1.2051%	67,462,537	46,891,103	91,538,495
Lower Bartlett Water Precinct	0.0039%	220,766	153,448	299,553
Lyme SD	0.0765%	4,282,448	2,976,596	5,810,764
Madison SD	0.0461%	2,581,812	1,794,537	3,503,206
Manchester SD	2.9748%	166,539,583	115,756,465	225,974,051
Marlborough SD	0.0469%	2,623,202	1,823,306	3,559,367
Marlow SD	0.0119%	668,946	464,963	907,678
Mascenic Reg SD	0.2423%	13,562,793	9,427,074	18,403,067
Mascoma Valley Regional SD	0.3506%	19,626,564	13,641,812	26,630,871
Mason SD (SAU 89)	0.0210%	1,175,821	817,277	1,595,447
Meriden Village Water District	0.0013%	73,629	51,177	99,906
Merrimack SD	1.0317%	57,755,909	40,144,330	78,367,777
Merrimack Valley SD	0.6170%	34,543,930	24,010,407	46,871,930

Sensitivity Analysis by Employer – Pension

As of June 30, 2023				
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%
Merrimack Village District	0.0274%	\$ 1,532,004	\$ 1,064,848	\$ 2,078,744
Middleton SD	0.0292%	1,633,515	1,135,406	2,216,483
Milan SD	0.0209%	1,171,344	814,164	1,589,372
Milford Area Communication Ctr	0.0084%	470,504	327,032	638,416
Milford SD	0.6018%	33,690,832	23,417,446	45,714,381
Milton SD	0.1153%	6,456,996	4,488,056	8,761,362
Monadnock Reg SD- SAU 93	0.4438%	24,845,570	17,269,380	33,712,430
Monroe SD	0.0428%	2,394,364	1,664,248	3,248,862
Mont Vernon SD	0.0599%	3,354,149	2,331,364	4,551,174
Moultonborough SD - SAU 45	0.2270%	12,708,159	8,833,045	17,243,433
Mountain Lakes District	0.0014%	79,391	55,183	107,725
Nashua Airport Authority	0.0074%	413,119	287,146	560,553
Nashua Housing Redevelop Auth	0.0350%	1,960,224	1,362,490	2,659,786
Nelson SD	0.0141%	789,764	548,941	1,071,615
New Boston SD	0.1274%	7,129,796	4,955,699	9,674,270
New Castle SD	0.0113%	631,577	438,990	856,974
New London-Springfield Wtr Sys	0.0044%	246,014	170,996	333,811
Newfields SD	0.0381%	2,130,355	1,480,744	2,890,634
Newfound Area SD	0.3477%	19,467,836	13,531,485	26,415,497
Newington SD	0.0189%	1,060,346	737,013	1,438,761
Newmarket Housing Authority	0.0047%	265,201	184,333	359,845
Newmarket SD	0.3276%	18,339,093	12,746,931	24,883,928
Newport SD	0.2469%	13,821,579	9,606,948	18,754,209
Next Charter School	0.0165%	921,793	640,709	1,250,761
NH Comm Development Fin Auth	0.0002%	10,966	7,622	14,880
NH Municipal Bond Bank	0.0062%	349,852	243,171	474,707
NH Retirement System	0.0000%	-	-	-
North Conway Wtr Precinct	0.0278%	1,557,252	1,082,397	2,113,002
North Country Charter Academy	0.0086%	482,755	335,548	655,040
North Country Edu Srvc Ag Inc	0.0175%	978,683	680,252	1,327,954
North Hampton SD	0.1357%	7,599,462	5,282,149	10,311,549
Northumberland SD	0.0942%	5,274,938	3,666,445	7,157,452
Northwood SD	0.1005%	5,624,734	3,909,577	7,632,083
Nottingham SD	0.1235%	6,914,876	4,806,314	9,382,650
Oyster River Coop SD	0.7005%	39,214,679	27,256,899	53,209,571
Pease Development Authority	0.1020%	5,711,070	3,969,587	7,749,231
Pelham SD	0.4242%	23,745,881	16,505,021	32,220,286
Pembroke SD	0.3854%	21,578,418	14,998,485	29,279,301
Pemi Baker Coop	0.1948%	10,904,819	7,579,600	14,796,520
Piermont SD	0.0170%	952,234	661,868	1,292,067
Pittsburg SD	0.0371%	2,077,878	1,444,268	2,819,428
Pittsfield SD	0.1537%	8,603,131	5,979,768	11,673,408
Plainfield SD	0.0735%	4,111,954	2,858,091	5,579,424
Plaistow Public Library	0.0043%	241,378	167,774	327,520
Plymouth SD	0.1443%	8,079,545	5,615,839	10,962,964
Plymouth Village Water & Sewer	0.0160%	893,249	620,870	1,212,031
Portsmouth Housing Authority	0.0528%	2,953,495	2,052,882	4,007,535
Portsmouth SD	0.9574%	53,596,887	37,253,523	72,724,487

Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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%
Profile SD	0.0824%	\$ 4,611,271	\$ 3,205,150	\$ 6,256,936
Prospect Mountain High School	0.1712%	9,583,648	6,661,295	13,003,850
Raymond SD	0.3311%	18,535,161	12,883,212	25,149,969
Rivendell Interstate SD	0.0368%	2,061,428	1,432,834	2,797,108
Rochester SD	0.9943%	55,663,239	38,689,780	75,528,276
Rockingham County	0.7514%	42,067,351	29,239,703	57,080,303
Rockingham Planning Comm	0.0101%	567,826	394,678	770,471
Rollinsford SD	0.0426%	2,383,696	1,656,832	3,234,386
Rumney SD	0.0405%	2,269,765	1,577,643	3,079,797
Rye SD	0.1651%	9,244,148	6,425,319	12,543,190
Rye Water District	0.0068%	381,225	264,978	517,276
Salem Housing Authority	0.0088%	492,483	342,310	668,240
Salem SD	1.0516%	58,873,332	40,921,015	79,883,984
Sanborn Regional SD	0.4902%	27,444,911	19,076,101	37,239,421
Sanbornton Public Library	0.0021%	115,699	80,419	156,990
Sandown Public Library	0.0024%	132,894	92,370	180,321
SAU 02	0.0177%	990,301	688,327	1,343,719
SAU 03	0.3127%	17,508,068	12,169,312	23,756,329
SAU 06	0.0218%	1,219,204	847,431	1,654,312
SAU 07	0.0179%	1,001,221	695,917	1,358,536
SAU 09	0.0242%	1,355,691	942,298	1,839,508
SAU 13	0.0126%	702,870	488,543	953,709
SAU 15	0.0169%	944,517	656,504	1,281,595
SAU 16	0.0439%	2,459,922	1,709,815	3,337,817
SAU 19	0.0349%	1,955,634	1,359,300	2,653,559
SAU 20	0.0136%	762,814	530,208	1,035,046
SAU 21	0.0313%	1,753,766	1,218,988	2,379,649
SAU 23	0.0434%	2,428,354	1,687,873	3,294,982
SAU 24	0.0402%	2,249,369	1,563,466	3,052,121
SAU 29	0.0521%	2,916,750	2,027,342	3,957,676
SAU 34	0.0167%	935,794	650,441	1,269,759
SAU 35	0.0176%	986,289	685,538	1,338,274
SAU 39	0.0384%	2,151,581	1,495,497	2,919,435
SAU 41	0.0308%	1,722,039	1,196,936	2,336,599
SAU 42	2.7411%	153,453,131	106,660,481	208,217,321
SAU 46	0.0193%	1,080,622	751,107	1,466,273
SAU 48	0.0324%	1,812,333	1,259,696	2,459,116
SAU 50	0.0251%	1,406,056	977,305	1,907,847
SAU 53	0.0837%	4,687,506	3,258,139	6,360,379
SAU 58	0.0095%	534,451	371,480	725,185



Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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%
SAU 67	0.0170%	\$ 954,180	\$ 663,221	\$ 1,294,707
SAU 70	0.0287%	1,606,005	1,116,284	2,179,155
Seabrook SD	0.2534%	14,183,775	9,858,699	19,245,665
Seacoast Charter School	0.0349%	1,953,242	1,357,637	2,650,312
Shaker Regional SD - SAU 80	0.3392%	18,986,729	13,197,083	25,762,693
Somersworth Housing Authority	0.0141%	791,878	550,410	1,074,482
Somersworth SD	0.3829%	21,433,208	14,897,554	29,082,269
Souhegan Coop SD	0.2765%	15,477,092	10,757,644	21,000,541
South Hampton SD	0.0335%	1,873,692	1,302,345	2,542,373
Southern NH Planning Comm	0.0159%	888,175	617,343	1,205,147
Stark SD	0.0061%	340,710	236,817	462,302
State of New Hampshire	18.8777%	1,056,824,187	734,565,490	1,433,982,472
Stewartstown SD	0.0179%	1,001,584	696,170	1,359,029
Stoddard SD	0.0146%	819,695	569,744	1,112,226
Strafford County	0.9118%	51,046,969	35,481,155	69,264,557
Strafford SD	0.0860%	4,815,298	3,346,964	6,533,777
Stratford SD	0.0206%	1,154,130	802,200	1,566,015
Stratham SD	0.1964%	10,993,567	7,641,285	14,916,940
Sullivan County	0.2892%	16,187,484	11,251,415	21,964,456
Sunapee SD	0.1795%	10,048,696	6,984,535	13,634,864
Swnh District Fire Mutual Aid	0.0243%	1,359,238	944,764	1,844,321
Tamworth SD	0.0781%	4,372,192	3,038,974	5,932,535
Thornton Public School Library	0.0009%	47,870	33,273	64,953
Thornton SD	0.0699%	3,912,525	2,719,474	5,308,823
Tilton-Northfield Fire Dist	0.0748%	4,185,769	2,909,397	5,679,582
Timberlane Reg SD	1.0473%	58,628,324	40,750,718	79,551,538
Town of Alexandria	0.0127%	711,890	494,813	965,949
Town of Allenstown	0.0612%	3,426,884	2,381,920	4,649,867
Town of Alstead	0.0067%	375,537	261,024	509,558
Town of Alton	0.1224%	6,851,190	4,762,048	9,296,235
Town of Amherst	0.0918%	5,140,536	3,573,026	6,975,085
Town of Andover	0.0071%	395,888	275,169	537,172
Town of Antrim	0.0369%	2,064,053	1,434,659	2,800,670
Town of Ashland	0.0391%	2,191,426	1,523,192	2,973,500
Town of Atkinson	0.0643%	3,598,068	2,500,904	4,882,142
Town of Auburn	0.0579%	3,243,403	2,254,388	4,400,905
Town of Barnstead	0.0553%	3,098,174	2,153,444	4,203,847
Town of Barrington	0.0916%	5,128,331	3,564,543	6,958,524
Town of Bartlett	0.0155%	867,425	602,920	1,176,991
Town of Bedford	0.4300%	24,072,218	16,731,847	32,663,085
Town of Belmont	0.1351%	7,564,588	5,257,909	10,264,231
Town of Bennington	0.0151%	843,127	586,031	1,144,021
Town of Bethlehem	0.0347%	1,939,808	1,348,300	2,632,084
Town of Boscawen	0.0473%	2,646,336	1,839,386	3,590,758
Town of Bow	0.1263%	7,071,965	4,915,502	9,595,801
Town of Bradford	0.0151%	846,795	588,581	1,148,998
Town of Brentwood	0.0581%	3,251,939	2,260,322	4,412,488



Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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 Bristol	0.0976%	\$ 5,464,740	\$ 3,798,370	\$ 7,414,991
Town of Brookline	0.0613%	3,430,766	2,384,619	4,655,135
Town of Campton	0.0601%	3,363,486	2,337,854	4,563,844
Town of Canaan	0.0484%	2,709,743	1,883,458	3,676,794
Town of Candia	0.0223%	1,251,061	869,573	1,697,538
Town of Canterbury	0.0166%	931,586	647,517	1,264,050
Town of Carroll	0.0252%	1,412,414	981,725	1,916,475
Town of Center Harbor	0.0213%	1,190,065	827,177	1,614,774
Town of Charlestown	0.0453%	2,535,069	1,762,047	3,439,781
Town of Chester	0.0629%	3,521,050	2,447,372	4,777,638
Town of Chesterfield	0.0336%	1,878,570	1,305,735	2,548,992
Town of Chichester	0.0236%	1,318,425	916,396	1,788,943
Town of Clarksville	0.0010%	57,970	40,293	78,659
Town of Colebrook	0.0361%	2,018,231	1,402,810	2,738,496
Town of Conway	0.1768%	9,897,081	6,879,152	13,429,141
Town of Cornish	0.0082%	461,678	320,898	626,442
Town of Croydon	0.0012%	64,897	45,108	88,057
Town of Danville	0.0208%	1,166,838	811,032	1,583,258
Town of Deerfield	0.0423%	2,366,110	1,644,609	3,210,525
Town of Deering	0.0023%	129,002	89,665	175,040
Town of Derry	0.7857%	43,983,448	30,571,521	59,680,214
Town of Dorchester	0.0023%	127,569	88,669	173,095
Town of Dublin	0.0204%	1,142,940	794,422	1,550,832
Town of Dunbarton	0.0212%	1,189,525	826,802	1,614,042
Town of Durham	0.2925%	16,374,838	11,381,639	22,218,673
Town of East Kingston	0.0278%	1,554,664	1,080,598	2,109,490
Town of Effingham	0.0076%	423,081	294,070	574,070
Town of Enfield	0.0591%	3,307,974	2,299,269	4,488,520
Town of Epping	0.1327%	7,426,816	5,162,148	10,077,291
Town of Epsom	0.0463%	2,592,294	1,801,823	3,517,429
Town of Exeter	0.3487%	19,523,749	13,570,349	26,491,364
Town of Farmington	0.0579%	3,239,167	2,251,444	4,395,157
Town of Fitzwilliam	0.0218%	1,219,893	847,909	1,655,247
Town of Francestown	0.0083%	465,318	323,428	631,381
Town of Franconia	0.0140%	782,000	543,544	1,061,080
Town of Freedom	0.0104%	584,117	406,002	792,576
Town of Fremont	0.0222%	1,243,399	864,248	1,687,142
Town of Gilmford	0.2145%	12,010,224	8,347,932	16,296,420
Town of Gilmanton	0.0556%	3,114,400	2,164,722	4,225,864
Town of Goffstown	0.3497%	19,578,247	13,608,228	26,565,311
Town of Gorham	0.0703%	3,935,212	2,735,243	5,339,607
Town of Goshen	0.0037%	207,202	144,020	281,149
Town of Grafton	0.0076%	427,661	297,254	580,284
Town of Grantham	0.0382%	2,137,794	1,485,914	2,900,727
Town of Greenfield	0.0215%	1,201,767	835,311	1,630,652
Town of Greenland	0.0652%	3,652,286	2,538,590	4,955,711
Town of Greenville	0.0246%	1,378,136	957,900	1,869,964
Town of Groton	0.0021%	118,585	82,425	160,905
Town of Hampstead	0.0965%	5,405,066	3,756,893	7,334,020
Town of Hampton	0.5034%	28,181,556	19,588,119	38,238,959



Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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 Hampton Falls	0.0290%	\$ 1,625,974	\$ 1,130,164	\$ 2,206,251
Town of Hancock	0.0118%	662,457	460,453	898,874
Town of Hanover	0.3376%	18,901,724	13,137,998	25,647,351
Town of Harrisville	0.0019%	103,923	72,233	141,010
Town of Haverhill	0.0385%	2,158,135	1,500,052	2,928,328
Town of Hebron	0.0061%	338,737	235,445	459,625
Town of Henniker	0.0631%	3,535,005	2,457,072	4,796,574
Town of Hillsborough	0.0656%	3,672,097	2,552,360	4,982,591
Town of Hinsdale	0.0434%	2,427,125	1,687,019	3,293,314
Town of Holderness	0.0369%	2,065,478	1,435,649	2,802,603
Town of Hollis	0.1548%	8,667,851	6,024,753	11,761,225
Town of Hooksett	0.3184%	17,826,548	12,390,677	24,188,467
Town of Hopkinton	0.0935%	5,232,160	3,636,711	7,099,408
Town of Hudson	0.5902%	33,038,513	22,964,039	44,829,263
Town of Jackson	0.0207%	1,159,009	805,591	1,572,634
Town of Jaffrey	0.0910%	5,094,538	3,541,054	6,912,671
Town of Jefferson	0.0027%	148,394	103,144	201,353
Town of Kensington	0.0279%	1,563,843	1,086,978	2,121,945
Town of Kingston	0.0854%	4,781,663	3,323,584	6,488,137
Town of Lancaster	0.0646%	3,614,024	2,511,996	4,903,794
Town of Lee	0.0628%	3,514,766	2,443,004	4,769,112
Town of Lempster	0.0057%	320,276	222,614	434,576
Town of Lincoln	0.0731%	4,094,229	2,845,771	5,555,373
Town of Lisbon	0.0130%	728,201	506,150	988,080
Town of Litchfield	0.0804%	4,501,055	3,128,543	6,107,387
Town of Littleton	0.1426%	7,981,804	5,547,903	10,830,342
Town of Londonderry	0.6571%	36,785,888	25,568,722	49,913,996
Town of Loudon	0.0553%	3,093,901	2,150,474	4,198,049
Town of Lyme	0.0216%	1,206,831	838,831	1,637,524
Town of Lyndeborough	0.0045%	251,609	174,885	341,402
Town of Madison	0.0284%	1,588,206	1,103,912	2,155,003
Town of Marlborough	0.0171%	955,465	664,114	1,296,451
Town of Marlow	0.0040%	224,900	156,321	305,162
Town of Mason	0.0099%	554,075	385,120	751,813
Town of Meredith	0.1454%	8,139,787	5,657,712	11,044,705
Town of Merrimack	0.5577%	31,219,236	21,699,516	42,360,724
Town of Middleton	0.0057%	318,172	221,151	431,720
Town of Milford	0.2433%	13,622,895	9,468,849	18,484,619
Town of Milton	0.0492%	2,754,094	1,914,285	3,736,972
Town of Monroe	0.0043%	238,016	165,438	322,960
Town of Mont Vernon	0.0232%	1,301,286	904,483	1,765,688
Town of Moultonborough	0.0921%	5,154,742	3,582,900	6,994,361
Town of Nelson	0.0043%	242,551	168,589	329,112
Town of New Boston	0.0379%	2,119,166	1,472,966	2,875,451
Town of New Castle	0.0310%	1,732,941	1,204,513	2,351,391
Town of New Durham	0.0331%	1,855,464	1,289,675	2,517,640
Town of New Hampton	0.0326%	1,825,161	1,268,613	2,476,523
Town of New Ipswich	0.0311%	1,739,122	1,208,810	2,359,779
Town of New London	0.0898%	5,028,561	3,495,196	6,823,148
Town of Newbury	0.0195%	1,091,831	758,898	1,481,482

Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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 Newfields	0.0205%	\$ 1,148,563	\$ 798,330	\$ 1,558,461
Town of Newington	0.0962%	5,385,544	3,743,324	7,307,531
Town of Newmarket	0.1209%	6,767,506	4,703,882	9,182,687
Town of Newport	0.1016%	5,689,491	3,954,588	7,719,950
Town of Newton	0.0374%	2,092,977	1,454,763	2,839,917
Town of North Hampton	0.1261%	7,060,933	4,907,834	9,580,832
Town of Northfield	0.0377%	2,112,500	1,468,333	2,866,406
Town of Northumberland	0.0288%	1,612,308	1,120,665	2,187,707
Town of Northwood	0.0431%	2,414,240	1,678,063	3,275,832
Town of Nottingham	0.0389%	2,178,272	1,514,049	2,955,651
Town of Orford	0.0090%	502,882	349,538	682,350
Town of Ossipee	0.0669%	3,746,247	2,603,900	5,083,204
Town of Pelham	0.3007%	16,836,498	11,702,524	22,845,089
Town of Pembroke	0.0760%	4,256,373	2,958,472	5,775,383
Town of Peterborough	0.1437%	8,042,716	5,590,241	10,912,992
Town of Piermont	0.0064%	356,862	248,044	484,219
Town of Pittsburg	0.0047%	264,558	183,886	358,974
Town of Pittsfield	0.0487%	2,723,921	1,893,313	3,696,032
Town of Plainfield	0.0249%	1,395,741	970,136	1,893,851
Town of Plaistow	0.1187%	6,645,654	4,619,187	9,017,348
Town of Plymouth	0.1426%	7,984,299	5,549,637	10,833,727
Town of Raymond	0.1183%	6,624,111	4,604,213	8,988,117
Town of Rindge	0.0528%	2,956,408	2,054,907	4,011,488
Town of Rollinsford	0.0188%	1,052,796	731,766	1,428,517
Town of Rumney	0.0098%	546,395	379,782	741,392
Town of Rye	0.1443%	8,076,808	5,613,937	10,959,251
Town of Salem	0.8999%	50,380,547	35,017,945	68,360,303
Town of Salisbury	0.0016%	91,242	63,420	123,805
Town of Sanbornton	0.0436%	2,438,752	1,695,101	3,309,092
Town of Sandown	0.0501%	2,807,279	1,951,252	3,809,138
Town of Sandwich	0.0118%	660,669	459,211	896,448
Town of Seabrook	0.3645%	20,405,817	14,183,447	27,688,224
Town of Shelburne	0.0024%	135,742	94,350	184,186
Town of South Hampton	0.0035%	196,506	136,585	266,635
Town of Springfield	0.0129%	720,046	500,481	977,015
Town of Stewartstown	0.0010%	53,958	37,504	73,214
Town of Strafford	0.0287%	1,606,657	1,116,737	2,180,039
Town of Stratford	0.0021%	116,518	80,988	158,101
Town of Stratham	0.0911%	5,099,509	3,544,509	6,919,416
Town of Sugar Hill	0.0140%	781,246	543,020	1,060,056
Town of Sunapee	0.0636%	3,562,710	2,476,329	4,834,166
Town of Sutton	0.0158%	884,266	614,625	1,199,841
Town of Swanzey	0.0469%	2,623,928	1,823,810	3,560,352
Town of Tamworth	0.0216%	1,207,046	838,980	1,637,815
Town of Thornton	0.0315%	1,765,738	1,227,310	2,395,893
Town of Tilton	0.0666%	3,726,810	2,590,389	5,056,829
Town of Troy	0.0158%	884,619	614,871	1,200,322
Town of Troy Water And Sewer	0.0034%	189,328	131,596	256,895
Town of Tuftonboro	0.0363%	2,029,664	1,410,756	2,754,008

Sensitivity Analysis by Employer – Pension

As of June 30, 2023

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 Unity	0.0030%	\$ 168,316	\$ 116,991	\$ 228,385
Town of Wakefield	0.0952%	5,326,913	3,702,571	7,227,976
Town of Walpole	0.0437%	2,444,450	1,699,061	3,316,822
Town of Warner	0.0277%	1,550,558	1,077,744	2,103,919
Town of Warren	0.0027%	148,599	103,286	201,630
Town of Washington	0.0105%	587,888	408,622	797,692
Town of Waterville Valley	0.0538%	3,014,072	2,094,987	4,089,731
Town of Weare	0.0942%	5,275,803	3,667,046	7,158,626
Town of Webster	0.0098%	549,365	381,846	745,422
Town of Westmoreland	0.0039%	219,575	152,619	297,936
Town of Whitefield	0.0345%	1,931,830	1,342,755	2,621,259
Town of Wilmot	0.0118%	660,409	459,030	896,095
Town of Wilton	0.0323%	1,806,123	1,255,380	2,450,691
Town of Winchester	0.0267%	1,492,411	1,037,328	2,025,021
Town of Windham	0.2832%	15,852,471	11,018,558	21,509,884
Town of Wolfeboro	0.2109%	11,808,133	8,207,464	16,022,206
Town of Woodstock	0.0327%	1,828,959	1,271,252	2,481,676
Unity SD	0.0280%	1,569,298	1,090,770	2,129,347
Village District of Eastman	0.0075%	419,218	291,385	568,828
Village District of Eidelweiss	0.0044%	247,978	172,362	336,476
Virtual Lrng Acad Charter Schl	0.1330%	7,444,923	5,174,734	10,101,860
Wakefield SD	0.1085%	6,072,010	4,220,465	8,238,983
Warner Village Water District	0.0022%	123,761	86,022	167,928
Warren SD	0.0222%	1,240,095	861,951	1,682,658
Washington SD	0.0119%	665,268	462,407	902,688
Waterville Estates Village Dis	0.0179%	1,001,500	696,112	1,358,915
Waterville Valley SD	0.0192%	1,075,046	747,231	1,458,707
Weare SD	0.1865%	10,438,794	7,255,680	14,164,180
Weeks Public Library	0.0022%	121,461	84,424	164,808
Wentworth SD	0.0212%	1,184,126	823,049	1,606,715
Westmoreland SD	0.0344%	1,927,845	1,339,985	2,615,853
White Mountains Reg SD	0.3253%	18,213,526	12,659,653	24,713,550
Wilton-Lyndeborough Coop SD	0.1605%	8,986,544	6,246,266	12,193,652
Winchester SD	0.0901%	5,042,618	3,504,966	6,842,222
Windham SD	0.7569%	42,371,689	29,451,238	57,493,252
Winnacunnet Coop SD	0.3482%	19,492,665	13,548,743	26,449,186
Winnisquam Reg SD	0.3291%	18,423,046	12,805,284	24,997,843
Woodsville Fire District	0.0164%	919,037	638,794	1,247,021
Woodsville Water & Light Dept	0.0052%	289,331	201,105	392,587
Total for All Entities	100.0000%	\$5,598,279,866	\$3,891,189,564	\$7,596,188,009

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



Schedule of Deferred Inflows and Outflows by Year – Pension

Entity	Schedule of Deferred Inflows and Outflows				
	2024	2025	2026	2027	Thereafter
Allenstown SD	\$ 148,997	\$ (120,518)	\$ 243,293	\$ (30,258)	\$ -
Alton SD	151,585	(237,365)	249,939	(88,016)	-
Amherst SD	912,997	(490,015)	1,180,407	(244,575)	-
Andover SD	65,350	(128,113)	121,174	(20,336)	-
Androscoggin Valley Reg Refuse	77,189	19,875	85,211	6,678	-
Ashland Electric Dept - Emp	(68,080)	(25,273)	-	-	-
Ashland SD	162,582	(33,128)	206,214	1,268	-
Auburn SD	213,023	(134,604)	315,882	(83,595)	-
Barnstead SD	27,150	(424,447)	50,403	(190,719)	-
Barrington SD	654,806	(218,587)	855,719	(32,384)	-
Bartlett SD	(43,937)	(255,328)	35,366	(114,989)	-
Bath SD	47,009	(22,850)	48,409	(15,292)	-
Bcep Solid Waste District	19,511	2,888	46,165	1,290	-
Bedford SD	1,445,541	(1,705,513)	2,398,038	(384,136)	-
Belknap County	825,148	49,173	1,251,876	26,690	-
Belknap County Conserv. Dist	345	(2,679)	2,734	(91)	-
Berlin Housing Authority	31,054	6,017	36,295	5,037	-
Berlin Water Works	(5,266)	(40,857)	15,785	(10,579)	-
Bethlehem SD	150,876	(23,966)	147,278	(50,060)	-
Bow SD - SAU 67	889,727	(598,158)	1,356,195	(88,528)	-
Brentwood SD	231,490	(56,396)	273,954	(451)	-
Brookline Public Library	4,892	(1,451)	10,738	2,854	-
Brookline SD	154,615	(239,776)	319,484	(20,615)	-
Campton SD	107,623	(165,593)	259,760	(10,798)	-
Campton/Thornton Fire Dept	(71,038)	-	-	-	-
Candia SD	3,495	(167,612)	129,255	(34,784)	-
Carroll County	949,041	(177,032)	1,087,303	(72,351)	-
Center Conway Fire Precinct	1,383	(4,618)	7,785	70	-
Central Hooksett Wtr Precinct	(1,769)	(9,942)	16,573	(2,814)	-
Cheshire County	934,595	(243,066)	1,574,829	116,428	-
Chester SD - (SAU 82)	421,197	(23,147)	469,112	(3,616)	-
Chesterfield SD	101,579	(132,483)	176,518	(24,725)	-
Chichester SD	127,402	(93,062)	193,815	(16,619)	-
City of Berlin	360,685	(243,508)	728,722	7,690	-
City of Claremont	241,578	(338,848)	553,840	(79,689)	-
City of Concord	2,190,852	(1,192,373)	3,454,776	(133,919)	-
City of Dover	3,517,046	(1,578,111)	4,936,362	154,324	-
City of Franklin	318,990	(151,742)	614,433	6,140	-
City of Keene	1,119,972	(682,914)	2,097,794	(98,503)	-
City of Laconia	1,151,178	(162,124)	1,575,168	140,965	-
City of Lebanon	1,356,907	(199,796)	1,768,069	151,087	-
City of Manchester	2,332,659	(3,701,031)	5,789,051	(357,321)	-
City of Nashua	3,514,690	(2,918,385)	5,175,831	(876,108)	-
City of Portsmouth	1,888,263	(1,031,271)	2,821,238	(273,903)	-
City of Rochester	1,398,469	(528,164)	1,826,558	21,030	-
City of Somersworth	512,799	(224,754)	668,378	(87,098)	-
Claremont SD	1,058,824	(442,955)	1,172,062	(47,232)	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Cocheco Academy of The Arts	\$ (60,985)	\$ (51,328)	\$ (31,180)	\$ (21,929)	\$ -
Colebrook SD	115,536	4,104	467,850	32,396	-
Community College System of NH	951,696	(1,717,862)	2,568,992	(41,798)	-
Concord SD	3,656,057	(873,251)	4,546,229	20,216	-
Contoocook Valley SD	1,933,800	(523,392)	2,258,886	(197,178)	-
Conway SD	1,006,083	(419,776)	1,304,004	(61,967)	-
Conway Village Fire District	66,495	(13,692)	114,812	26,440	-
Cook Memorial Library	2,215	(621)	3,383	(219)	-
Coos County Institute	314,087	(207,963)	620,950	44,161	-
Coos County Nursing Home	418,582	101,485	417,291	35,013	-
Cornish SD	173,671	33,999	141,402	15,153	-
County of Merrimack	30,080	(1,896,318)	1,803,269	(444,266)	-
Croydon Village School	22,969	(11,457)	2,425	(3,537)	-
Deerfield Community School	174,351	(224,366)	273,245	(33,516)	-
Derry Coop SD	1,667,689	(1,051,133)	2,627,711	(23,689)	-
Derry Housing Authority	(5,048)	(685)	4,316	610	-
Dover Housing Authority	107,540	63	148,160	13,031	-
Dresden SD	536,785	(205,593)	736,061	(71,960)	-
Dunbarton SD - SAU 67	122,387	(44,228)	137,510	(1,594)	-
East Kingston SD	32,572	(78,302)	162,384	31,478	-
Epping SD	105,627	(628,992)	341,260	(161,165)	-
Epsom SD	175,088	(127,775)	280,645	(428)	-
Errol SD	(8,430)	(21,573)	1,056	(792)	-
Exeter Reg Coop SD	1,592,963	(1,151,978)	2,562,064	(72,814)	-
Exeter SD	690,563	(334,741)	973,890	23,207	-
Fall Mountain Reg SD	826,783	(603,226)	1,363,049	(45,236)	-
Farmington SD - (SAU 61)	121,235	(556,855)	258,793	(52,929)	-
Franklin SD	653,595	(100,334)	848,935	(33,736)	-
Freedom SD	(25,549)	(87,023)	14,398	(25,252)	-
Fremont SD - SAU 83	91,870	(171,391)	242,550	(29,662)	-
Gilford SD	329,752	(678,136)	864,811	(129,760)	-
Gilmanton SD	145,920	(73,473)	299,977	9,739	-
Goffstown SD	1,288,724	(681,826)	1,987,019	(170,031)	-
Goffstown Village Precinct	6,264	(3,150)	11,415	321	-
Governor Wentworth Reg SD	1,650,160	(684,598)	2,265,863	(140,882)	-
Grafton County	135,058	(996,080)	873,784	(261,183)	-
Grantham SD	154,273	(112,597)	239,172	(36,775)	-
Great Bay Elearning School	78,617	25,782	135,424	17,587	-
Greenland SD	356,565	(2,237)	416,486	80,733	-
Grs Coop SD	269,978	(93,952)	311,248	28,050	-
Hampstead SD	711,647	(140,957)	944,040	(15,861)	-
Hampton Falls SD	77,784	(219,567)	164,998	(43,551)	-
Hampton SD - SAU 90	582,449	(510,171)	1,075,483	(63,411)	-
Hanover SD	217,648	(298,239)	441,674	(52,594)	-
Harrisville SD	69,661	7,903	84,905	(6,604)	-
Haverhill Coop SD	358,413	(179,064)	576,780	(55,319)	-
Henniker SD	89,766	(194,157)	227,579	(67,414)	-
Hill SD	34,377	(22,152)	36,134	2,260	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Hillsboro-Deering SD	\$ 680,709	\$ (435,097)	\$ 1,011,489	\$ 37,909	\$ -
Hillsborough County	1,457,678	(883,298)	2,685,814	(320,432)	-
Hinsdale SD	335,465	(237,629)	430,662	(66,286)	-
Holderness SD	181,614	(31,793)	210,249	24,058	-
Hollis SD	590,288	(125,093)	778,912	43,129	-
Hollis-Brookline Coop	606,084	(422,336)	982,068	(12,863)	-
Hooksett Public Library	33,383	875	40,485	5,684	-
Hooksett SD	437,497	(458,097)	818,677	(30,563)	-
Hooksett Sewer Commission	33,594	(4,650)	40,689	2,002	-
Hooksett Village Wtr Precinct	19,641	(9,101)	22,759	(6,627)	-
Hopkinton SD	697,115	(261,364)	1,108,399	34,141	-
Hudson SD	1,527,742	(886,214)	2,355,787	(137,176)	-
Inter-Lakes SD	645,311	(629,108)	943,870	(216,029)	-
Jackson SD	89,475	28,657	110,819	16,448	-
Jaffrey-Rindge Coop SD	539,830	(681,746)	932,024	(167,676)	-
John Stark SD	32,159	(424,634)	303,723	(85,870)	-
Kearsarge Reg SD - SAU 65	1,712,480	(392,639)	2,009,895	(2,612)	-
Keene SD	971,093	(1,522,147)	2,083,112	(250,243)	-
Kensington SD	233,782	40,981	197,693	14,408	-
Laconia Housing & Redevelopmnt	251,981	95,206	242,994	55,808	-
Laconia SD	1,578,245	(450,672)	1,843,563	(141,857)	-
Laconia Water Works	52,039	(15,014)	92,240	2,485	-
Lafayette Reg SD	112,474	(31,448)	141,697	7,584	-
Lakes Region Mutual Fire Aid	44,071	(11,240)	54,302	(6,378)	-
Lakes Region Planning Comm.	7,418	(8,466)	10,453	(14,116)	-
Land & Comm Heritage Inv Prog	27,223	13,154	29,753	5,146	-
Landaff SD	6,244	(3,645)	3,521	(11,306)	-
Lebanon SD	1,288,824	(839,911)	1,803,614	(158,000)	-
Lempster SD	72,465	(27,669)	94,911	1,779	-
Lincoln-Woodstock Coop SD	20,381	(225,982)	199,372	(84,606)	-
Lisbon Reg SD	108,392	(187,471)	194,979	(77,916)	-
Litchfield SD	558,957	(492,860)	940,468	(107,472)	-
Littleton Public Library	11,234	(660)	15,261	1,980	-
Littleton SD	414,272	(314,657)	817,123	50,118	-
Littleton Water & Light	75,632	(22,723)	84,190	(2,946)	-
Londonderry SD	2,093,096	(1,761,715)	3,075,838	(278,609)	-
Lower Bartlett Water Precinct	49,396	37,068	43,561	1,685	-
Lyme SD	158,359	(118,021)	188,813	(1,980)	-
Madison SD	78,165	(32,895)	156,190	(13,593)	-
Manchester SD	6,193,053	(2,612,936)	9,685,550	385,545	-
Marlborough SD	70,696	(67,209)	85,947	(27,164)	-
Marlow SD	32,995	(20,059)	26,324	(1,883)	-
Mascenic Reg SD	550,015	(229,286)	660,137	(143,728)	-
Mascoma Valley Regional SD	602,696	(446,479)	994,920	(119,606)	-
Mason SD (SAU 89)	49,598	(19,343)	62,243	4,408	-
Meriden Village Water District	2,549	(1,060)	4,416	-	-
Merrimack SD	1,831,814	(1,222,807)	2,910,865	(38,231)	-
Merrimack Valley SD	1,143,833	(733,847)	1,741,903	(81,523)	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Merrimack Village District	\$ 88,383	\$ (4,008)	\$ 82,998	\$ 7,278	\$ -
Middleton SD	73,686	(22,802)	81,412	5,031	-
Milan SD	51,576	(28,739)	54,783	2,035	-
Milford Area Communication Ctr	16,880	(6,873)	29,318	2,491	-
Milford SD	799,677	(1,164,098)	1,567,267	(121,987)	-
Milton SD	(180,602)	(465,913)	60,954	(184,866)	-
Monadnock Reg SD- SAU 93	531,098	(927,115)	870,313	(173,185)	-
Monroe SD	159,068	38,269	214,839	10,915	-
Mont Vernon SD	184,872	(40,224)	183,098	11,324	-
Moultonborough SD - SAU 45	404,916	(238,678)	709,084	(26,892)	-
Mountain Lakes District	17,945	13,745	18,695	7,406	-
Nashua Airport Authority	25,277	1,628	28,288	(1,013)	-
Nashua Housing Redevelop Auth	102,870	(3,915)	121,853	(3,928)	-
Nelson SD	22,549	(20,052)	26,098	(15,734)	-
New Boston SD	295,287	(76,925)	472,514	33,338	-
New Castle SD	(58,093)	(90,300)	(35,578)	(6,845)	-
New London-Springfield Wtr Sys	10,555	(2,687)	15,515	206	-
Newfields SD	105,987	(12,897)	159,696	19,377	-
Newfound Area SD	578,855	(463,573)	952,570	(150,504)	-
Newington SD	39,157	(22,491)	62,707	3,376	-
Newmarket Housing Authority	58,476	35,136	41,377	11,903	-
Newmarket SD	1,064,969	(178,558)	967,075	(89,261)	-
Newport SD	603,014	(365,928)	685,452	(27,700)	-
Next Charter School	73,887	(6,097)	61,303	5,883	-
NH Comm Development Fin Auth	(20,317)	(20,699)	(18,661)	(14,438)	-
NH Municipal Bond Bank	23,267	3,565	28,942	3,417	-
NH Retirement System	-	-	-	-	-
North Conway Wtr Precinct	59,405	(5,041)	94,533	6,456	-
North Country Charter Academy	20,899	(5,947)	45,894	9,072	-
North Country Edu Srvc Ag Inc	(292)	(53,191)	24,375	(19,952)	-
North Hampton SD	226,434	(188,474)	426,974	(23,426)	-
Northumberland SD	218,904	(75,749)	267,682	(7,135)	-
Northwood SD	360,783	46,656	412,294	72,754	-
Nottingham SD	295,165	(73,563)	455,363	52,598	-
Oyster River Coop SD	1,388,410	(865,227)	1,878,563	(3,303)	-
Pease Development Authority	337,926	(47,424)	368,757	67,950	-
Pelham SD	912,571	(456,788)	1,214,250	(59,826)	-
Pembroke SD	666,631	(438,394)	1,059,660	(77,236)	-
Pemi Baker Coop	162,309	(405,117)	461,589	(75,668)	-
Piermont SD	27,398	(24,672)	39,161	4,470	-
Pittsburg SD	105,333	(39,121)	107,176	(6,577)	-
Pittsfield SD	325,924	(149,618)	396,831	(33,744)	-
Plainfield SD	182,554	(83,386)	177,610	745	-
Plaistow Public Library	6,435	(5,210)	13,044	1,049	-
Plymouth SD	407,241	(53,893)	496,856	67,972	-
Plymouth Village Water & Sewer	24,532	(2,368)	92,314	17,336	-
Portsmouth Housing Authority	251,280	102,438	306,535	41,984	-
Portsmouth SD	2,152,463	(874,183)	2,950,418	88,124	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Profile SD	\$ 130,986	\$ (89,936)	\$ 232,478	\$ (15,506)	\$ -
Prospect Mountain High School	620,050	80,499	792,093	113,390	-
Raymond SD	679,971	(258,428)	1,003,544	90,885	-
Rivendell Interstate SD	9,241	(78,392)	94,281	(55,880)	-
Rochester SD	1,082,350	(1,848,340)	2,562,952	(419,978)	-
Rockingham County	1,614,479	(280,829)	2,970,956	147,117	-
Rockingham Planning Comm	35,275	3,835	38,831	2,263	-
Rollinsford SD	44,412	(115,041)	66,148	(31,517)	-
Rumney SD	41,269	(75,271)	114,735	9,015	-
Rye SD	284,852	(240,858)	400,338	102,012	-
Rye Water District	20,429	1,461	27,059	5,409	-
Salem Housing Authority	17,127	(2,026)	32,587	1,543	-
Salem SD	2,139,109	(1,285,140)	2,924,844	(172,995)	-
Sanborn Regional SD	688,140	(858,958)	1,423,107	25,010	-
Sanbornton Public Library	6,146	(774)	7,038	1,262	-
Sandown Public Library	10,183	(3,445)	8,619	(714)	-
SAU 02	35,271	(3,230)	65,964	5,525	-
SAU 03	668,702	(203,029)	843,785	(81,853)	-
SAU 06	61,912	(25,288)	48,785	(13,623)	-
SAU 07	59,671	28,026	73,198	866	-
SAU 09	55,758	(10,704)	75,663	(10,691)	-
SAU 13	47,488	(13,631)	64,462	8,214	-
SAU 15	17,160	(22,588)	41,918	(4,235)	-
SAU 16	76,914	(92,297)	116,295	(28,318)	-
SAU 19	106,660	(2,671)	127,008	8,024	-
SAU 20	41,125	3,401	51,656	8,850	-
SAU 21	136,708	(28,846)	87,137	(11,766)	-
SAU 23	119,287	(26,017)	120,039	3,611	-
SAU 24	64,470	(97,900)	140,494	69,365	-
SAU 29	67,753	(71,586)	136,087	(19,139)	-
SAU 34	26,215	(13,170)	53,510	(8,899)	-
SAU 35	(8,194)	(106,413)	(1,574)	(34,538)	-
SAU 39	150,193	(1,627)	164,577	(105)	-
SAU 41	112,410	(9,902)	98,517	(22,522)	-
SAU 42	6,004,908	(2,408,189)	8,876,629	61,891	-
SAU 44	(417,190)	(403,258)	(380,827)	(226,792)	-
SAU 46	64,343	(15,402)	89,939	18,500	-
SAU 48	76,423	(41,958)	96,321	(8,379)	-
SAU 50	71,631	(9,589)	82,835	(6,457)	-
SAU 53	162,505	(190,228)	278,329	(3,816)	-
SAU 55	(321,572)	(264,152)	(204,188)	-	-
SAU 56	(224,664)	(227,410)	(199,776)	-	-
SAU 58	31,012	(1,891)	34,576	(243)	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
SAU 67	\$ 67,434	\$ 5,886	\$ 36,046	\$ (17,995)	\$ -
SAU 70	119,370	22,333	105,788	(2,910)	-
Seabrook SD	812,644	(80,612)	871,982	(35,225)	-
Seacoast Charter School	187,581	34,930	172,994	(4,974)	-
Shaker Regional SD - SAU 80	434,039	(588,520)	818,972	(127,856)	-
Somersworth Housing Authority	44,668	(1,071)	44,055	(6,951)	-
Somersworth SD	880,922	(261,497)	1,239,802	(84,124)	-
Souhegan Coop SD	448,625	(388,316)	827,435	(107,694)	-
South Hampton SD	146,967	41,232	158,019	3,324	-
Southern NH Planning Comm	53,286	(9,863)	63,814	5,965	-
Stark SD	1,957	(8,161)	28,480	6,485	-
State of New Hampshire	36,979,600	(17,289,917)	60,151,070	514,348	-
Stewartstown SD	50,157	(13,250)	67,375	(3,613)	-
Stoddard SD	54,405	(2,522)	56,618	(4,827)	-
Strafford County	2,676,277	12,019	3,944,557	156,722	-
Strafford SD	693	(247,657)	157,540	(113,238)	-
Stratford SD	52,383	2,063	100,053	18,510	-
Stratham SD	673,183	23,483	736,587	46,130	-
Sullivan County	307,257	(421,741)	730,228	9,729	-
Sunapee SD	222,129	(334,065)	364,007	(65,367)	-
Swnh District Fire Mutual Aid	23,925	(45,744)	59,824	(7,703)	-
Tamworth SD	117,445	(73,687)	266,842	6,673	-
Thornton Public School Library	3,264	762	4,565	2,084	-
Thornton SD	158,066	(100,760)	175,187	(13,627)	-
Tilton-Northfield Fire Dist	266,852	57,865	296,488	21,178	-
Timberlane Reg SD	1,432,069	(1,893,838)	2,537,233	(239,381)	-
Town of Albany	(10,976)	(4,960)	-	-	-
Town of Alexandria	32,927	(9,857)	59,425	4,568	-
Town of Allenstown	101,801	(86,434)	138,379	(78,282)	-
Town of Alstead	15,192	1,452	27,197	4,016	-
Town of Alton	400,564	37,474	477,325	3,807	-
Town of Amherst	134,384	(135,374)	231,339	(39,888)	-
Town of Andover	42,325	1,540	26,265	1,057	-
Town of Antrim	67,784	(50,250)	70,269	(5,977)	-
Town of Ashland	173,040	(3,096)	118,019	4,438	-
Town of Atkinson	315,077	72,861	301,109	27,995	-
Town of Auburn	67,349	(50,712)	164,706	5,737	-
Town of Barnstead	186,811	15,130	205,910	22,338	-
Town of Barrington	270,270	31,304	374,775	55,532	-
Town of Bartlett	28,584	(26,969)	49,625	6,708	-
Town of Bedford	713,210	(393,338)	1,212,564	(133,931)	-
Town of Belmont	256,695	(107,924)	404,224	59,329	-
Town of Bennington	33,880	(6,356)	62,785	18,987	-
Town of Bethlehem	101,820	1,453	143,469	22,722	-
Town of Boscawen	151,454	(3,712)	197,412	24,189	-
Town of Bow	184,541	(194,940)	334,269	(15,248)	-
Town of Bradford	67,337	13,864	65,659	4,166	-
Town of Brentwood	322,870	154,314	387,442	143,876	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Town of Bristol	\$ 312,657	\$ (30,201)	\$ 359,167	\$ 26,144	\$ -
Town of Brookline	147,923	(46,837)	194,737	4,576	-
Town of Campton	297,759	20,781	275,782	38,466	-
Town of Canaan	165,222	9,529	239,235	56,734	-
Town of Candia	47,539	(12,112)	53,142	(26,684)	-
Town of Canterbury	44,779	9,764	90,096	13,253	-
Town of Carroll	43,678	(41,203)	76,291	4,408	-
Town of Center Harbor	138,600	50,556	89,040	613	-
Town of Charlestown	104,366	(46,195)	128,208	(11,468)	-
Town of Chester	232,471	55,930	207,040	(18,875)	-
Town of Chesterfield	45,737	(55,716)	93,047	(32,020)	-
Town of Chichester	49,826	(19,294)	86,768	21,562	-
Town of Clarksville	2,324	(866)	3,414	(79)	-
Town of Colebrook	56,058	(44,187)	122,903	7,086	-
Town of Conway	295,503	(243,172)	428,886	(22,720)	-
Town of Cornish	46,638	22,697	52,424	19,110	-
Town of Croydon	384	(2,860)	5,056	(413)	-
Town of Danville	61,660	(35,237)	60,759	(14,749)	-
Town of Deerfield	71,761	(72,874)	120,462	(18,824)	-
Town of Deering	(53,914)	(35,566)	(38,604)	(35,052)	-
Town of Derry	812,764	(1,282,516)	1,823,118	(350,605)	-
Town of Dorchester	22,765	6,526	8,746	526	-
Town of Dublin	47,033	10,098	81,261	7,502	-
Town of Dunbarton	6,450	(57,378)	25,805	(36,462)	-
Town of Durham	456,044	(296,101)	903,314	27,709	-
Town of East Kingston	101,784	14,823	114,320	14,784	-
Town of Effingham	8,163	6,570	60,330	6,378	-
Town of Enfield	125,909	(48,418)	192,981	20,121	-
Town of Epping	393,548	(42,308)	465,597	31,725	-
Town of Epsom	136,553	(19,888)	168,264	999	-
Town of Exeter	477,879	(494,781)	1,000,062	32,888	-
Town of Farmington	210,449	41,937	296,657	86,901	-
Town of Fitzwilliam	82,649	8,615	84,670	(2,064)	-
Town of Frankestown	46,885	22,703	53,291	6,675	-
Town of Franconia	59,229	10,698	58,867	464	-
Town of Freedom	32,195	4,447	42,045	16,862	-
Town of Fremont	71,614	9,750	92,855	(2,664)	-
Town of Gilford	584,869	27,775	782,582	90,326	-
Town of Gilmanton	249,930	82,229	280,472	40,598	-
Town of Goffstown	1,051,822	132,635	1,325,136	42,403	-
Town of Gorham	209,252	26,023	291,542	30,903	-
Town of Goshen	3,650	(5,469)	8,417	(2,927)	-
Town of Grafton	3,047	(42,692)	(11,588)	(19,490)	-
Town of Grantham	147,851	30,719	148,453	9,751	-
Town of Greenfield	55,098	(6,639)	96,495	8,565	-
Town of Greenland	288,548	39,407	263,886	24,004	-
Town of Greenville	39,524	(34,234)	55,134	(19,904)	-
Town of Groton	(363)	(4,528)	4,386	(1,989)	-
Town of Hampstead	324,101	3,898	333,988	44,998	-
Town of Hampton	772,879	(532,313)	1,436,056	2,692	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Town of Hampton Falls	\$ 75,947	\$ (16,667)	\$ 21,180	\$ (56,917)	\$ -
Town of Hancock	46,895	(5,937)	65,516	35,849	-
Town of Hanover	510,363	(389,358)	836,473	(107,468)	-
Town of Harrisville	(14,621)	(19,140)	(17,061)	(10,601)	-
Town of Haverhill	82,551	(657)	177,067	25,591	-
Town of Hebron	19,705	624	25,989	5,734	-
Town of Henniker	64,967	(119,809)	75,765	(44,982)	-
Town of Hillsborough	53,699	(127,039)	174,144	(21,944)	-
Town of Hinsdale	25,972	(34,400)	112,924	(9,065)	-
Town of Holderness	149,460	30,987	168,726	30,597	-
Town of Hollis	403,022	(42,152)	486,253	(5,365)	-
Town of Hooksett	629,103	(228,814)	825,595	(111,520)	-
Town of Hopkinton	198,230	(67,966)	300,408	5,346	-
Town of Hudson	1,358,378	(300,342)	1,605,911	(177,228)	-
Town of Jackson	101,748	23,117	96,695	14,325	-
Town of Jaffrey	55,861	(192,487)	261,892	(54,876)	-
Town of Jefferson	4,498	(6,036)	8,219	2,368	-
Town of Kensington	171,836	80,678	155,211	24,522	-
Town of Kingston	389,896	159,958	493,387	159,414	-
Town of Lancaster	243,202	51,890	289,295	31,474	-
Town of Lee	182,515	(18,400)	232,962	(29,926)	-
Town of Lempster	16,902	(682)	27,625	681	-
Town of Lincoln	299,990	68,949	311,176	(968)	-
Town of Lisbon	39,066	4,642	64,613	2,345	-
Town of Litchfield	49,843	(148,545)	195,036	(61,024)	-
Town of Littleton	548,641	32,212	510,490	38,868	-
Town of Londonderry	699,488	(1,187,143)	1,331,073	(99,529)	-
Town of Loudon	78,990	(68,143)	154,386	(42,359)	-
Town of Lyme	70,726	19,731	105,853	4,124	-
Town of Lyndeborough	52,395	43,349	57,700	16,935	-
Town of Madison	67,956	(18,658)	74,028	(22,803)	-
Town of Marlborough	15,264	(35,671)	60,789	(8,429)	-
Town of Marlow	3,718	(5,158)	16,005	1,019	-
Town of Mason	9,950	17,460	54,906	15,009	-
Town of Meredith	232,867	(147,106)	460,319	(10,674)	-
Town of Merrimack	1,146,250	(450,991)	1,617,373	(107,737)	-
Town of Middleton	(71,217)	(84,272)	(86,896)	(79,704)	-
Town of Milford	482,504	(230,543)	787,979	8,109	-
Town of Milton	41,709	(90,168)	116,001	(55,338)	-
Town of Monroe	30,177	3,683	8,629	(3,662)	-
Town of Mont Vernon	75,136	(6,917)	70,690	1,905	-
Town of Moultonborough	17,839	(235,560)	207,925	(99,740)	-
Town of Nelson	8,886	(1,884)	16,482	40	-
Town of New Boston	148,979	13,496	167,555	44,826	-
Town of New Castle	66,214	(15,528)	121,366	9,826	-
Town of New Durham	130,181	20,308	143,739	(6,404)	-
Town of New Hampton	92,001	5,689	175,626	30,511	-
Town of New Ipswich	73,951	(34,541)	120,550	43,201	-
Town of New London	256,364	(27,174)	351,300	29,033	-
Town of Newbury	69,738	9,525	70,419	1,596	-



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Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Town of Newfields	\$ 122,281	\$ 56,743	\$ 123,931	\$ 50,103	\$ -
Town of Newington	130,915	(91,239)	301,931	(5,158)	-
Town of Newmarket	234,671	(94,058)	357,551	(5,799)	-
Town of Newport	(75,682)	(259,668)	157,822	(69,088)	-
Town of Newton	120,219	4,313	159,599	3,174	-
Town of North Hampton	107,862	(295,201)	164,202	(72,947)	-
Town of Northfield	16,848	(69,727)	68,888	5,539	-
Town of Northumberland	147,185	50,586	144,436	33,905	-
Town of Northwood	60,302	(102,009)	84,862	(42,103)	-
Town of Nottingham	160,166	37,641	206,544	60,820	-
Town of Orford	30,055	(3,472)	30,705	(3,908)	-
Town of Ossipee	(7,185)	(167,314)	177,590	(33,320)	-
Town of Pelham	815,018	(142,954)	955,381	3,367	-
Town of Pembroke	130,402	(116,592)	220,424	(20,793)	-
Town of Peterborough	339,547	(68,883)	526,320	22,726	-
Town of Piermont	42,475	27,033	51,505	18,231	-
Town of Pittsburg	(31,262)	(45,065)	(20,646)	(20,642)	-
Town of Pittsfield	112,041	(63,632)	159,611	(12,174)	-
Town of Plainfield	54,181	(3,674)	98,688	(11,922)	-
Town of Plaistow	206,881	(32,541)	379,818	(21,180)	-
Town of Plymouth	244,927	(115,594)	518,899	35,163	-
Town of Raymond	106,257	(192,688)	311,096	(34,764)	-
Town of Rindge	90,780	(49,912)	146,953	5,088	-
Town of Rollinsford	61,024	(4,847)	88,777	(4,138)	-
Town of Rumney	15,107	(11,374)	34,830	(3,352)	-
Town of Rye	371,523	(75,693)	474,275	(16,193)	-
Town of Salem	918,691	(1,313,660)	2,472,354	(174,238)	-
Town of Salisbury	6,503	25	4,974	(1,126)	-
Town of Sanbornton	92,049	(33,484)	103,496	4,405	-
Town of Sandown	124,249	5,285	203,386	8,881	-
Town of Sandwich	27,447	(12,657)	42,751	368	-
Town of Seabrook	1,355,027	274,267	1,439,339	(33,157)	-
Town of Shelburne	(9,099)	(341)	9,950	367	-
Town of South Hampton	(4,975)	(22,465)	(7,899)	(26,987)	-
Town of Springfield	54,920	18,638	67,417	10,552	-
Town of Stark	(9,406)	(9,348)	(8,440)	(3,420)	-
Town of Stewartstown	2,214	(921)	3,154	(40)	-
Town of Strafford	110,705	689	92,613	(10,496)	-
Town of Stratford	4,069	(1,936)	6,867	1,627	-
Town of Stratham	184,254	(88,431)	315,737	(19,143)	-
Town of Sugar Hill	54,893	7,361	53,122	404	-
Town of Sunapee	133,830	(69,783)	175,652	(15,952)	-
Town of Sutton	70,774	29,840	91,987	35,205	-
Town of Swanzey	42,630	(46,412)	171,861	13,519	-
Town of Tamworth	7,004	(30,572)	86,195	16,315	-
Town of Thornton	100,924	(4,911)	96,453	14,457	-
Town of Tilton	(88,758)	(276,438)	82,961	(31,768)	-
Town of Troy	62,604	16,025	44,284	4,378	-
Town of Troy Water And Sewer	4,852	(5,819)	8,692	(912)	-
Town of Tuftonboro	62,304	(52,951)	100,983	4,527	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	Thereafter
Town of Unity	\$ (1,275)	\$ (6,853)	\$ 5,020	\$ (1,747)	\$ -
Town of Wakefield	301,067	(24,903)	326,180	7,330	-
Town of Walpole	108,604	377	144,365	21,838	-
Town of Warner	41,477	(36,698)	50,154	(3,357)	-
Town of Warren	2,904	(3,891)	6,869	37	-
Town of Washington	23,864	(11,448)	38,873	2,742	-
Town of Waterville Valley	205,984	42,453	216,268	31,004	-
Town of Weare	463,587	169,434	413,027	6,917	-
Town of Webster	39,595	5,013	34,355	1,901	-
Town of Westmoreland	(5,555)	(15,936)	2,762	(2,978)	-
Town of Whitefield	65,365	(29,413)	109,548	(5,201)	-
Town of Wilmot	39,467	(2,366)	43,675	(1,256)	-
Town of Wilton	109,265	11,035	85,210	(40,587)	-
Town of Winchester	(64,528)	(158,471)	(39,671)	(61,252)	-
Town of Windham	399,265	(529,985)	638,361	(146,415)	-
Town of Wolfeboro	540,387	(43,256)	771,834	85,261	-
Town of Woodstock	66,657	(30,245)	90,837	19,193	-
Unity SD	111,915	8,696	112,340	14,453	-
Village District of Eastman	40,086	18,008	43,097	4,041	-
Village District of Eidelweiss	10,711	(16,319)	31,559	7,795	-
Virtual Lrng Acad Charter Schl	640,102	80,007	358,448	(12,780)	-
Wakefield SD	176,113	(153,745)	300,989	(71,758)	-
Warner Village Water District	(3,676)	(9,301)	2,052	(3,014)	-
Warren SD	42,070	(34,840)	47,628	(18,112)	-
Washington SD	28,764	4,507	30,259	(3,866)	-
Waterville Estates Village Dis	136,248	94,379	158,816	33,477	-
Waterville Valley SD	93,647	29,935	55,734	(2,823)	-
Weare SD	397,110	(207,062)	554,353	(7,952)	-
Weeks Public Library	(1,498)	(7,775)	1,850	(302)	-
Wentworth SD	63,719	(11,770)	71,746	(6,166)	-
Westmoreland SD	82,608	(29,329)	100,384	(9,216)	-
White Mountains Reg SD	682,017	(302,999)	973,516	7,187	-
Wilton-Lyndeborough Coop SD	108,434	(382,072)	362,741	(90,419)	-
Winchester SD	33,514	(228,701)	284,012	(65,680)	-
Windham SD	1,324,646	(1,165,453)	2,271,662	(70,425)	-
Winnacunnet Coop SD	152,592	(959,272)	438,087	(580,484)	-
Winnisquam Reg SD	178,804	(917,812)	602,720	(325,216)	-
Woodsville Fire District	84,618	51,302	114,124	33,924	-
Woodsville Water & Light Dept	(27,801)	(38,421)	(24,110)	(33,906)	-
Total for All Entities	\$ 189,825,986	\$ (106,354,503)	\$ 295,507,523	\$ (9,876,015)	\$ -

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



SECTION B

GASB STATEMENT NO. 75 OPEB INFORMATION

Executive Summary – Medical Subsidy as of June 30, 2023

	Total
Actuarial Valuation Date	June 30, 2022
Measurement Date of the Net OPEB Liability	June 30, 2023

Membership as of June 30, 2022

Number of	
- Retirees and Beneficiaries	9,133
- Inactive, Nonretired Members	0
- Active Members	1,485
- Total	10,618
Covered Payroll (reported payroll for the June 30, 2023 valuation)	\$ 3,178,096,144

Net OPEB Liability

Total OPEB Liability	\$ 391,879,049
Plan Fiduciary Net Position	50,158,855
Net OPEB Liability	\$ 341,720,194
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	12.80 %
Net OPEB Liability as a Percentage of Covered Payroll	10.75 %

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*	3.86 %
Last year ending June 30 in the 2024 to 2123 projection period for which projected benefit payments are fully funded	2123

Total OPEB Expense	\$ 8,220,920
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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	4,119,085	3,708,357
Total	\$ 4,119,085	\$ 3,708,357

*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, 2023. 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, 2023.

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, 2022 and a measurement date of June 30, 2023.

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 3.86% (based on the 20-Year Municipal GO AA Index for June 2023); 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, 2023

A. Expense

1. Service Cost	\$ 462,843
2. Interest on the Total OPEB Liability	27,147,150
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)	(3,088,114)
6. OPEB Plan Administrative Expense	236,993
7. Other Changes in Plan Fiduciary Net Position	151,521
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(16,748,566)
9. Recognition of Outflow (Inflow) of Resources due to Assets	59,093
10. Total OPEB Expense	\$ 8,220,920

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2023

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (16,748,566)
2. Assumption Changes (gains) or losses	\$ -
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	\$ (16,748,566)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	\$ (16,748,566)
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	\$ -
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	\$ -

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ (562,918)
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	\$ (112,584)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ (450,334)

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

Fiscal Year Ended June 30, 2023

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	\$ 16,748,566	\$ (16,748,566)
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	1,800,689	1,741,596	59,093
4. Total	\$ 1,800,689	\$ 18,490,162	\$ (16,689,473)

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	4,119,085	3,708,357	410,728
4. Total	\$ 4,119,085	\$ 3,708,357	\$ 410,728

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
2024	\$ (67,977)
2025	(518,863)
2026	1,110,150
2027	(112,582)
2028	0
Thereafter	0
Total	\$ 410,728

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, 2023

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					
2021	\$ (9,912,340)	1.0085	\$ -	\$ -	0.0000
2022	(13,087,104)	1.0000	-	-	0.0000
2023	(16,748,566)	1.0000	(16,748,566)	-	0.0000
Total			\$ (16,748,566)	\$ -	
Deferred Outflow (Inflow) Due to Assumption Changes					
2021	\$ -	1.0085	\$ -	\$ -	0.0000
2022	-	1.0000	-	-	0.0000
2023	-	1.0000	-	-	0.0000
Total			\$ -	\$ -	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2019	\$ 635,360	5.0000	\$ 127,072	\$ -	0.0000
2020	2,254,427	5.0000	450,885	450,887	1.0000
2021	(8,145,059)	5.0000	(1,629,012)	(3,258,023)	2.0000
2022	6,113,662	5.0000	1,222,732	3,668,198	3.0000
2023	(562,918)	5.0000	(112,584)	(450,334)	4.0000
Total			\$ 59,093	\$ 410,728	

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

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending June 30,	2023	2022	2021	2020	2019	2018	2017	2016
Total OPEB liability								
Service cost	\$ 462,843	\$ 590,608	\$ 730,979	\$ 740,258	\$ 856,820	\$ 983,597	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	27,147,150	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	0	-	-	-
Difference between expected and actual experience	(16,748,566)	(13,087,104)	(9,912,340)	(10,218,847)	(7,156,217)	12,666,860	-	(4,537,602)
Changes of assumptions	0	0	0	22,675,585	0	-	-	-
Benefit payments, including refunds of employee contributions	(41,861,910)	(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	(31,000,483)	(27,372,251)	(24,168,304)	(833,650)	(19,900,287)	(1,353,132)	(14,225,365)	(18,583,301)
Total OPEB liability - beginning	422,879,532	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)	\$ 391,879,049	\$ 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*	\$ 43,766,400	\$ 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	0
Contributions - Member	0	0	0	0	0	0	0	0
OPEB plan net investment income	3,651,032	(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	(41,861,910)	(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	(236,993)	(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	(151,521)	(49,361)	(3,506)	39,082	(132,676)	(42,574)	(78,432)	65,013
Net change in plan fiduciary net position	5,167,008	(4,803,108)	13,083,863	(131,529)	(465,638)	(1,964,942)	12,645,895	6,497,567
Plan fiduciary net position - beginning	44,991,847	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)	\$ 50,158,855	\$ 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)	\$ 341,720,194	\$ 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	12.80 %	10.64 %	11.06 %	7.74 %	7.75 %	7.53 %	7.91 %	5.21 %
Covered-Employee Payroll**	\$ 3,178,096,144	\$ 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	10.75 %	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 %
2023	43,619,351	43,619,351	-	3,178,096,144	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, 2023 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 fair value; 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 2022-2023 and the 2024-2025 bienniums.
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NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 61 of the June 30, 2023 ACFR and GASB Statement Nos. 67 and 74 report dated December 1, 2023. Actuarial assumptions for contributions made in the year ending June 30, 2023 can be found in the June 30, 2019 actuarial valuation report.



Summary of OPEB Participant Data as of June 30, 2022

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, 2023 Total OPEB Liability is based on a roll-forward of the June 30, 2022 valuation. A brief summary of the June 30, 2022 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,133
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>1,485</u>
Total Plan Members	10,618

Additional information regarding the covered population as of June 30, 2022 may be found in the ACFR Schedules, GASB Statement Nos. 67 and 74 Plan Reporting and Accounting Schedules report issued November 7, 2022.

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 the 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%
2023	371,141,754	341,720,194	316,050,762	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 3.86%; 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, 2023*

(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	\$ 50,158,855	\$ 35,937,704	\$ 44,019,992	\$ 236,993	\$ 3,109,532	\$ 44,949,106
2	44,949,106	36,852,510	42,974,844	228,710	2,823,217	41,421,280
3	41,421,280	22,052,177	41,764,161	220,613	2,134,196	23,622,879
4	23,622,879	23,913,398	40,483,915	212,397	1,037,370	7,877,335
5	7,877,335	38,484,903	39,062,323	203,734	505,787	7,601,967
6	7,601,967	36,975,957	37,559,730	194,926	487,281	7,310,548
7	7,310,548	35,364,787	35,957,597	186,440	467,592	6,998,889
8	6,998,889	33,706,663	34,298,605	178,188	446,858	6,675,617
9	6,675,617	31,990,896	32,581,265	170,069	425,358	6,340,538
10	6,340,538	30,248,871	30,831,705	162,026	403,258	5,998,936
11	5,998,936	28,520,998	29,088,356	153,982	380,981	5,658,577
12	5,658,577	26,797,969	27,350,141	145,864	358,780	5,319,321
13	5,319,321	25,082,007	25,618,801	137,543	336,667	4,981,650
14	4,981,650	23,363,250	23,886,493	128,955	314,609	4,644,062
15	4,644,062	21,711,535	22,210,424	120,036	292,927	4,318,064
16	4,318,064	20,063,652	20,547,599	110,750	271,726	3,995,093
17	3,995,093	18,479,912	18,941,135	100,949	251,005	3,683,926
18	3,683,926	17,007,425	17,438,098	90,483	231,363	3,394,132
19	3,394,132	15,579,705	15,991,070	79,447	212,809	3,116,130
20	3,116,130	14,252,732	14,638,657	68,601	195,249	2,856,853
21	2,856,853	13,016,745	13,378,683	58,722	178,872	2,615,065
22	2,615,065	11,868,520	12,207,377	49,859	163,612	2,389,961
23	2,389,961	10,810,749	11,126,297	42,047	149,451	2,181,816
24	2,181,816	9,838,412	10,131,477	35,294	136,371	1,989,830
25	1,989,830	8,950,167	9,221,097	29,476	124,340	1,813,765
26	1,813,765	8,141,705	8,391,343	24,512	113,328	1,652,943
27	1,652,943	7,404,992	7,634,897	20,304	103,267	1,506,002
28	1,506,002	6,733,069	6,944,748	16,726	94,072	1,371,669
29	1,371,669	6,121,120	6,315,762	13,690	85,671	1,249,008
30	1,249,008	5,563,251	5,742,189	11,142	77,998	1,136,926
31	1,136,926	5,053,775	5,218,317	9,033	70,980	1,034,330
32	1,034,330	4,587,283	4,738,670	7,290	64,549	940,202
33	940,202	4,158,815	4,298,210	5,846	58,642	853,602
34	853,602	3,764,109	3,892,554	4,653	53,199	773,703
35	773,703	3,399,578	3,517,979	3,665	48,172	699,809
36	699,809	3,062,299	3,171,435	2,862	43,519	631,330
37	631,330	2,749,947	2,850,463	2,208	39,204	567,811
38	567,811	2,460,658	2,553,106	1,677	35,202	508,889
39	508,889	2,192,973	2,277,829	1,261	31,491	454,263
40	454,263	1,945,764	2,023,426	936	28,053	403,719
41	403,719	1,718,094	1,788,927	682	24,877	357,081
42	357,081	1,509,169	1,573,514	481	21,951	314,206
43	314,206	1,318,282	1,376,471	327	19,266	274,956
44	274,956	1,144,766	1,197,119	214	16,814	239,202
45	239,202	987,915	1,034,757	129	14,587	206,818
46	206,818	846,987	888,651	70	12,575	177,658
47	177,658	721,175	758,001	35	10,768	151,564
48	151,564	609,610	641,943	15	9,157	128,373
49	128,373	511,401	539,587	5	7,729	107,912
50	107,912	425,619	450,005	1	6,474	90,000

* 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, 2023 (Concluded)*

(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	\$ 90,000	\$ 351,309	\$ 372,240	\$ 0	\$ 5,380	\$ 74,448
52	74,448	287,504	305,321	0	4,434	61,064
53	61,064	233,233	248,266	0	3,623	49,653
54	49,653	187,537	200,104	0	2,934	40,021
55	40,021	149,483	159,883	0	2,356	31,977
56	31,977	118,162	126,679	0	1,876	25,336
57	25,336	92,700	99,597	0	1,481	19,919
58	19,919	72,268	77,791	0	1,161	15,558
59	15,558	56,096	60,466	0	905	12,093
60	12,093	43,472	46,890	0	703	9,378
61	9,378	33,752	36,396	0	545	7,279
62	7,279	26,369	28,394	0	424	5,679
63	5,679	20,829	22,367	0	332	4,473
64	4,473	16,714	17,876	0	263	3,575
65	3,575	13,677	14,554	0	212	2,911
66	2,911	11,440	12,104	0	174	2,421
67	2,421	9,787	10,295	0	147	2,059
68	2,059	8,554	8,949	0	126	1,790
69	1,790	7,616	7,930	0	110	1,586
70	1,586	6,888	7,143	0	99	1,429
71	1,429	6,306	6,520	0	89	1,304
72	1,304	5,830	6,013	0	82	1,203
73	1,203	5,431	5,592	0	76	1,118
74	1,118	5,090	5,232	0	71	1,046
75	1,046	4,790	4,919	0	66	984
76	984	4,521	4,640	0	62	928
77	928	4,276	4,386	0	59	877
78	877	4,046	4,149	0	56	830
79	830	3,826	3,924	0	53	785
80	785	3,610	3,704	0	50	741
81	741	3,396	3,487	0	47	697
82	697	3,182	3,270	0	44	654
83	654	2,966	3,051	0	41	610
84	610	2,746	2,829	0	38	566
85	566	2,523	2,604	0	36	521
86	521	2,298	2,376	0	33	475
87	475	2,073	2,148	0	30	430
88	430	1,850	1,922	0	27	384
89	384	1,631	1,700	0	24	340
90	340	1,419	1,483	0	21	297
91	297	1,215	1,274	0	18	255
92	255	1,023	1,077	0	15	215
93	215	846	895	0	13	179
94	179	686	730	0	11	146
95	146	545	583	0	9	117
96	117	422	455	0	7	91
97	91	320	347	0	5	69
98	69	236	258	0	4	52
99	52	0	52	0	2	1
100	1	0	1	0	0	0

* 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, 2023

(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)-.5)	(g)=(e)*vf^((a)-.5)	(h)=(c)/((1+SDR)^(a-.5))
1	\$ 50,158,855	\$ 44,019,992	\$ 44,019,992	\$ 0	\$ 42,605,534	\$ 0	\$ 42,605,534
2	44,949,106	42,974,844	42,974,844	0	38,963,906	0	38,963,906
3	41,421,280	41,764,161	41,764,161	0	35,471,867	0	35,471,867
4	23,622,879	40,483,915	40,483,915	0	32,210,310	0	32,210,310
5	7,877,335	39,062,323	39,062,323	0	29,114,048	0	29,114,048
6	7,601,967	37,559,730	37,559,730	0	26,224,010	0	26,224,010
7	7,310,548	35,957,597	35,957,597	0	23,517,947	0	23,517,947
8	6,998,889	34,298,605	34,298,605	0	21,014,416	0	21,014,416
9	6,675,617	32,581,265	32,581,265	0	18,699,971	0	18,699,971
10	6,340,538	30,831,705	30,831,705	0	16,576,875	0	16,576,875
11	5,998,936	29,088,356	29,088,356	0	14,650,633	0	14,650,633
12	5,658,577	27,350,141	27,350,141	0	12,904,135	0	12,904,135
13	5,319,321	25,618,801	25,618,801	0	11,322,967	0	11,322,967
14	4,981,650	23,886,493	23,886,493	0	9,889,765	0	9,889,765
15	4,644,062	22,210,424	22,210,424	0	8,614,350	0	8,614,350
16	4,318,064	20,547,599	20,547,599	0	7,465,500	0	7,465,500
17	3,995,093	18,941,135	18,941,135	0	6,446,677	0	6,446,677
18	3,683,926	17,438,098	17,438,098	0	5,559,825	0	5,559,825
19	3,394,132	15,991,070	15,991,070	0	4,776,081	0	4,776,081
20	3,116,130	14,638,657	14,638,657	0	4,095,694	0	4,095,694
21	2,856,853	13,378,683	13,378,683	0	3,506,483	0	3,506,483
22	2,615,065	12,207,377	12,207,377	0	2,997,180	0	2,997,180
23	2,389,961	11,126,297	11,126,297	0	2,559,018	0	2,559,018
24	2,181,816	10,131,477	10,131,477	0	2,182,868	0	2,182,868
25	1,989,830	9,221,097	9,221,097	0	1,861,099	0	1,861,099
26	1,813,765	8,391,343	8,391,343	0	1,586,538	0	1,586,538
27	1,652,943	7,634,897	7,634,897	0	1,352,241	0	1,352,241
28	1,506,002	6,944,748	6,944,748	0	1,152,231	0	1,152,231
29	1,371,669	6,315,762	6,315,762	0	981,615	0	981,615
30	1,249,008	5,742,189	5,742,189	0	836,036	0	836,036
31	1,136,926	5,218,317	5,218,317	0	711,721	0	711,721
32	1,034,330	4,738,670	4,738,670	0	605,436	0	605,436
33	940,202	4,298,210	4,298,210	0	514,436	0	514,436
34	853,602	3,892,554	3,892,554	0	436,426	0	436,426
35	773,703	3,517,979	3,517,979	0	369,489	0	369,489
36	699,809	3,171,435	3,171,435	0	312,030	0	312,030
37	631,330	2,850,463	2,850,463	0	262,717	0	262,717
38	567,811	2,553,106	2,553,106	0	220,431	0	220,431
39	508,889	2,277,829	2,277,829	0	184,229	0	184,229
40	454,263	2,023,426	2,023,426	0	153,305	0	153,305
41	403,719	1,788,927	1,788,927	0	126,968	0	126,968
42	357,081	1,573,514	1,573,514	0	104,617	0	104,617
43	314,206	1,376,471	1,376,471	0	85,730	0	85,730
44	274,956	1,197,119	1,197,119	0	69,845	0	69,845
45	239,202	1,034,757	1,034,757	0	56,555	0	56,555
46	206,818	888,651	888,651	0	45,498	0	45,498
47	177,658	758,001	758,001	0	36,355	0	36,355
48	151,564	641,943	641,943	0	28,842	0	28,842
49	128,373	539,587	539,587	0	22,710	0	22,710
50	107,912	450,005	450,005	0	17,742	0	17,742

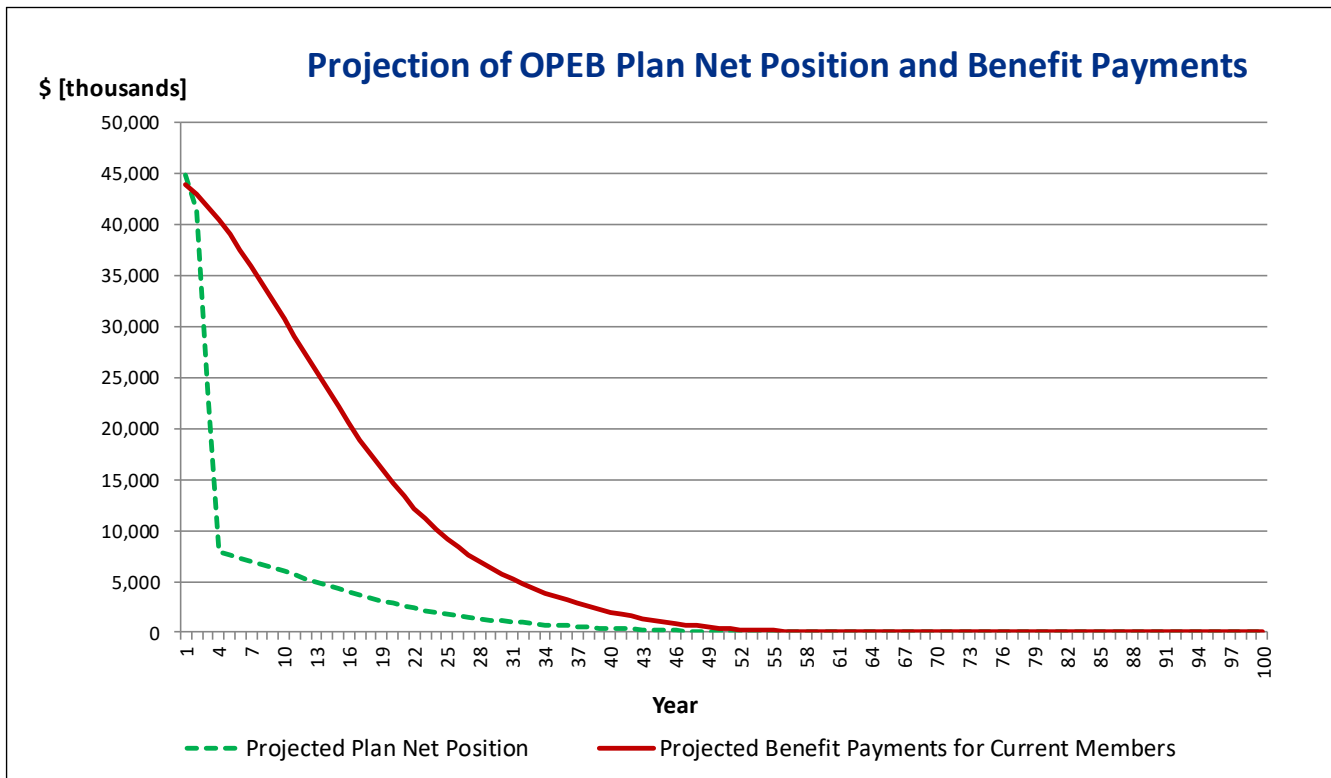
Single Discount Rate Development

Present Values of Projected OPEB Benefits

Beginning July 1, 2023 (Concluded)

(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	\$ 90,000	\$ 372,240	\$ 372,240	\$ 0	\$ 13,748	\$ 0	\$ 13,748
52	74,448	305,321	305,321	0	10,564	0	10,564
53	61,064	248,266	248,266	0	8,046	0	8,046
54	49,653	200,104	200,104	0	6,075	0	6,075
55	40,021	159,883	159,883	0	4,547	0	4,547
56	31,977	126,679	126,679	0	3,375	0	3,375
57	25,336	99,597	99,597	0	2,486	0	2,486
58	19,919	77,791	77,791	0	1,819	0	1,819
59	15,558	60,466	60,466	0	1,324	0	1,324
60	12,093	46,890	46,890	0	962	0	962
61	9,378	36,396	36,396	0	700	0	700
62	7,279	28,394	28,394	0	511	0	511
63	5,679	22,367	22,367	0	377	0	377
64	4,473	17,876	17,876	0	282	0	282
65	3,575	14,554	14,554	0	215	0	215
66	2,911	12,104	12,104	0	168	0	168
67	2,421	10,295	10,295	0	134	0	134
68	2,059	8,949	8,949	0	109	0	109
69	1,790	7,930	7,930	0	90	0	90
70	1,586	7,143	7,143	0	76	0	76
71	1,429	6,520	6,520	0	65	0	65
72	1,304	6,013	6,013	0	56	0	56
73	1,203	5,592	5,592	0	49	0	49
74	1,118	5,232	5,232	0	43	0	43
75	1,046	4,919	4,919	0	38	0	38
76	984	4,640	4,640	0	33	0	33
77	928	4,386	4,386	0	30	0	30
78	877	4,149	4,149	0	26	0	26
79	830	3,924	3,924	0	23	0	23
80	785	3,704	3,704	0	21	0	21
81	741	3,487	3,487	0	18	0	18
82	697	3,270	3,270	0	16	0	16
83	654	3,051	3,051	0	14	0	14
84	610	2,829	2,829	0	12	0	12
85	566	2,604	2,604	0	10	0	10
86	521	2,376	2,376	0	9	0	9
87	475	2,148	2,148	0	8	0	8
88	430	1,922	1,922	0	6	0	6
89	384	1,700	1,700	0	5	0	5
90	340	1,483	1,483	0	4	0	4
91	297	1,274	1,274	0	3	0	3
92	255	1,077	1,077	0	3	0	3
93	215	895	895	0	2	0	2
94	179	730	730	0	2	0	2
95	146	583	583	0	1	0	1
96	117	455	455	0	1	0	1
97	91	347	347	0	1	0	1
98	69	258	258	0	0	0	0
99	52	52	52	0	0	0	0
100	1	1	1	0	0	0	0
Totals					\$ 393,561,012	\$ 0	\$ 393,561,012



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Allenstown SD	\$ 41,334	0.09444231%	\$ 322,728	\$ 41,050	0.09748507%	\$ 368,384
Alton SD	57,338	0.13100918%	447,685	57,964	0.13765224%	520,171
Amherst SD	190,267	0.43473304%	1,485,570	193,074	0.45850991%	1,732,652
Andover SD	24,138	0.05515190%	188,465	24,176	0.05741289%	216,956
Androscoggin Valley Reg Refuse	2,675	0.00611199%	20,886	2,434	0.00578024%	21,843
Ashland SD	24,188	0.05526614%	188,856	23,045	0.05472700%	206,807
Auburn SD	57,232	0.13076698%	446,857	59,245	0.14069434%	531,667
Barnstead SD	46,757	0.10683310%	365,070	53,830	0.12783486%	483,072
Barrington SD	110,542	0.25257275%	863,092	105,099	0.24958789%	943,162
Bartlett SD	26,248	0.05997295%	204,940	30,660	0.07281101%	275,144
Bath SD	8,692	0.01985998%	67,866	9,006	0.02138734%	80,820
Bcep Solid Waste District	1,015	0.00231913%	7,925	944	0.00224180%	8,471
Bedford SD	461,170	1.05370787%	3,600,732	459,198	1.09049811%	4,120,857
Belknap County	109,414	0.24999543%	854,285	103,693	0.24624894%	930,544
Belknap County Conserv. Dist	163	0.00037243%	1,273	157	0.00037284%	1,409
Berlin Housing Authority	1,073	0.00245165%	8,378	937	0.00222518%	8,409
Berlin Water Works	1,837	0.00419728%	14,343	1,921	0.00456197%	17,239
Bethlehem SD	22,736	0.05194853%	177,519	24,146	0.05734164%	216,687
Bow SD - SAU 67	204,946	0.46827246%	1,600,181	199,205	0.47306974%	1,787,672
Brentwood SD	39,946	0.09127093%	311,891	38,021	0.09029183%	341,202
Brookline Public Library	276	0.00063062%	2,155	215	0.00051058%	1,929
Brookline SD	61,225	0.13989042%	478,034	58,991	0.14009115%	529,387
Campton SD	40,010	0.09141716%	312,391	38,989	0.09259063%	349,889
Candia SD	31,220	0.07133326%	243,760	31,580	0.07499582%	283,400
Carroll County	110,674	0.25287435%	864,123	105,246	0.24993699%	944,481
Center Conway Fire Precinct	1,993	0.00455372%	15,561	1,890	0.00448835%	16,961
Central Hooksett Wtr Precinct	570	0.00130237%	4,450	635	0.00150799%	5,699
Cheshire County	97,003	0.22163806%	757,382	94,831	0.22520356%	851,016
Chester SD - (SAU 82)	59,115	0.13506937%	461,559	56,190	0.13343936%	504,251
Chesterfield SD	34,036	0.07776742%	265,747	33,792	0.08024885%	303,250
Chichester SD	27,909	0.06376810%	217,908	28,303	0.06721364%	253,992
City of Berlin	110,522	0.25252705%	862,936	104,039	0.24707062%	933,649
City of Claremont	99,845	0.22813163%	779,572	96,672	0.22957555%	867,538
City of Concord	595,574	1.36080189%	4,650,134	574,907	1.36528251%	5,159,234
City of Dover	754,405	1.72370814%	5,890,258	707,615	1.68043594%	6,350,159
City of Franklin	100,660	0.22999379%	785,935	95,242	0.22617960%	854,705
City of Keene	311,599	0.71195940%	2,432,909	302,731	0.71892209%	2,716,718
City of Laconia	258,417	0.59044610%	2,017,673	232,364	0.55181535%	2,085,242
City of Lebanon	227,308	0.51936645%	1,774,780	208,687	0.49558748%	1,872,764
City of Manchester	1,474,075	3.36805175%	11,509,311	1,429,382	3.39447988%	12,827,319
City of Nashua	1,232,296	2.81562112%	9,621,544	1,229,850	2.92063359%	11,036,713
City of Portsmouth	425,505	0.97221841%	3,322,266	430,824	1.02311586%	3,866,228
City of Rochester	274,934	0.62818509%	2,146,635	259,063	0.61521982%	2,324,840
City of Somersworth	118,847	0.27154849%	927,936	118,302	0.28094222%	1,061,646
Claremont SD	192,280	0.43933246%	1,501,287	184,325	0.43773288%	1,654,138
Cocheco Academy of The Arts	260	0.00059406%	2,030	1,514	0.00359543%	13,587

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Colebrook SD	\$ 37,459	0.08558849%	\$ 292,473	\$ 33,746	0.08013961%	\$ 302,838
Community College System of NH	343,038	0.78379305%	2,678,379	327,916	0.77873113%	2,942,729
Concord SD	598,831	1.36824368%	4,675,564	568,620	1.35035221%	5,102,814
Contoocook Valley SD	320,563	0.73244087%	2,502,898	315,358	0.74890854%	2,830,033
Conway SD	183,852	0.42007567%	1,435,483	180,499	0.42864694%	1,619,804
Conway Village Fire District	16,763	0.03830107%	130,882	13,844	0.03287657%	124,237
Cook Memorial Library	135	0.00030846%	1,054	132	0.00031347%	1,185
Coos County Institute	60,189	0.13752331%	469,945	53,995	0.12822670%	484,553
Coos County Nursing Home	12,508	0.02857900%	97,660	11,854	0.02815074%	106,378
Cornish SD	15,997	0.03655087%	124,902	14,428	0.03426345%	129,477
County of Merrimack	287,036	0.65583644%	2,241,125	300,180	0.71286400%	2,693,825
Croydon Village School	2,026	0.00462912%	15,819	2,130	0.00505830%	19,115
Deerfield Community School	57,785	0.13203051%	451,175	56,882	0.13508272%	510,461
Derry Coop SD	386,502	0.88310211%	3,017,738	368,529	0.87517842%	3,307,191
Derry Housing Authority	152	0.00034730%	1,187	134	0.00031822%	1,203
Dover Housing Authority	4,875	0.01113868%	38,063	4,421	0.01049894%	39,674
Dresden SD	85,378	0.19507659%	666,616	84,989	0.20183090%	762,694
Dunbarton SD - SAU 67	24,507	0.05599501%	191,346	23,395	0.05555818%	209,947
East Kingston SD	18,788	0.04292791%	146,693	16,041	0.03809398%	143,952
Epping SD	105,020	0.23995577%	819,977	109,594	0.26026257%	983,500
Epsom SD	46,078	0.10528168%	359,769	43,838	0.10410598%	393,404
Errol SD	1,817	0.00415159%	14,187	1,654	0.00392790%	14,843
Exeter Reg Coop SD	395,942	0.90467116%	3,091,443	378,386	0.89858671%	3,395,648
Exeter SD	144,534	0.33023964%	1,128,495	140,397	0.33341318%	1,259,927
Fall Mountain Reg SD	191,136	0.43671858%	1,492,355	187,808	0.44600427%	1,685,395
Farmington SD - (SAU 61)	94,030	0.21484518%	734,169	92,215	0.21899112%	827,540
Franklin SD	102,176	0.23345763%	797,772	101,722	0.24156823%	912,856
Freedom SD	7,529	0.01720269%	58,785	8,441	0.02004559%	75,750
Fremont SD - SAU 83	43,451	0.09927936%	339,258	42,785	0.10160532%	383,954
Gilford SD	147,899	0.33792818%	1,154,769	146,916	0.34889442%	1,318,429
Gilmanton SD	47,788	0.10918878%	373,120	44,533	0.10575645%	399,641
Goffstown SD	294,856	0.67370403%	2,302,182	288,246	0.68452327%	2,586,729
Goffstown Village Precinct	443	0.00101219%	3,459	416	0.00098791%	3,733
Governor Wentworth Reg SD	322,513	0.73689634%	2,518,123	312,280	0.74159894%	2,802,411
Grafton County	142,804	0.32628683%	1,114,988	141,273	0.33549349%	1,267,788
Grantham SD	32,193	0.07355643%	251,357	31,945	0.07586262%	286,675
Great Bay Elearning School	13,013	0.02973285%	101,603	11,357	0.02697047%	101,918
Greenland SD	54,712	0.12500914%	427,181	47,513	0.11283332%	426,383
Grs Coop SD	46,625	0.10653149%	364,040	42,700	0.10140347%	383,191
Hampstead SD	127,710	0.29179919%	997,137	122,368	0.29059811%	1,098,134
Hampton Falls SD	38,312	0.08753747%	299,133	38,479	0.09137949%	345,312
Hampton SD - SAU 90	152,103	0.34753372%	1,187,593	148,375	0.35235924%	1,331,522
Hanover SD	75,786	0.17316023%	591,723	73,870	0.17542562%	662,912
Harrisville SD	8,452	0.01931162%	65,992	8,257	0.01960863%	74,099
Haverhill Coop SD	78,758	0.17995083%	614,928	78,200	0.18570846%	701,769
Henniker SD	46,396	0.10600826%	362,252	47,786	0.11348164%	428,833
Hill SD	5,149	0.01176473%	40,202	5,235	0.01243202%	46,979
Hillsboro-Deering SD	157,441	0.35973030%	1,229,271	147,054	0.34922214%	1,319,667
Hillsborough County	330,999	0.75628564%	2,584,380	318,951	0.75744115%	2,862,276

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability	2022 Employer Contribution	Proportionate Share	Net OPEB Liability
			Under Current Discount Rate			Under Current Discount Rate
Hinsdale SD	\$ 74,312	0.16979235%	\$ 580,215	\$ 74,751	0.17751781%	\$ 670,818
Holderness SD	28,017	0.06401486%	218,752	25,712	0.06106056%	230,740
Hollis SD	98,089	0.22411942%	765,861	91,183	0.21654034%	818,279
Hollis-Brookline Coop	151,411	0.34595260%	1,182,190	145,847	0.34635577%	1,308,836
Hooksett Public Library	1,318	0.00301144%	10,291	1,159	0.00275238%	10,401
Hooksett SD	130,606	0.29841614%	1,019,748	124,714	0.29616937%	1,119,187
Hooksett Sewer Commission	1,441	0.00329248%	11,251	1,338	0.00317747%	12,007
Hooksett Village Wtr Precinct	1,130	0.00258189%	8,823	1,184	0.00281175%	10,625
Hopkinton SD	132,849	0.30354107%	1,037,261	125,633	0.29835180%	1,127,435
Hudson SD	324,936	0.74243255%	2,537,041	318,076	0.75536321%	2,854,424
Inter-Lakes SD	161,566	0.36915533%	1,261,478	164,740	0.39122265%	1,478,382
Jackson SD	9,297	0.02124232%	72,589	8,031	0.01907193%	72,070
Jaffrey-Rindge Coop SD	151,297	0.34569213%	1,181,300	153,560	0.36467252%	1,378,052
John Stark SD	72,807	0.16635364%	568,464	74,015	0.17576997%	664,213
Kearsarge Reg SD - SAU 65	265,297	0.60616592%	2,071,391	251,415	0.59705744%	2,256,206
Keene SD	351,595	0.80334458%	2,745,190	349,305	0.82952548%	3,134,674
Kensington SD	23,466	0.05361647%	183,218	22,154	0.05261106%	198,811
Laconia Housing & Redevelopmnt	5,900	0.01348066%	46,066	4,691	0.01114013%	42,097
Laconia SD	241,433	0.55164007%	1,885,065	236,816	0.56238790%	2,125,194
Laconia Water Works	3,505	0.00800843%	27,366	3,292	0.00781780%	29,543
Lafayette Reg SD	18,318	0.04185403%	143,024	16,901	0.04013630%	151,670
Lakes Region Mutual Fire Aid	4,194	0.00958269%	32,746	4,480	0.01063905%	40,204
Lakes Region Planning Comm.	686	0.00156741%	5,356	885	0.00210169%	7,942
Land & Comm Heritage Inv Prog	1,532	0.00350040%	11,962	1,244	0.00295424%	11,164
Landaff SD	1,215	0.00277610%	9,486	1,809	0.00429599%	16,234
Lebanon SD	262,837	0.60054517%	2,052,184	258,299	0.61340548%	2,317,983
Lempster SD	12,828	0.02931016%	100,159	12,443	0.02954949%	111,664
Lincoln-Woodstock Coop SD	44,345	0.10132202%	346,238	46,435	0.11027330%	416,709
Lisbon Reg SD	40,648	0.09287490%	317,372	42,332	0.10052955%	379,889
Litchfield SD	146,697	0.33518178%	1,145,384	144,947	0.34421846%	1,300,759
Littleton Public Library	518	0.00118356%	4,044	461	0.00109478%	4,137
Littleton SD	102,078	0.23323371%	797,007	95,086	0.22580914%	853,305
Littleton Water & Light	4,153	0.00948901%	32,426	3,997	0.00949203%	35,869
Londonderry SD	527,258	1.20470955%	4,116,735	515,926	1.22521511%	4,629,936
Lower Bartlett Water Precinct	535	0.00122240%	4,177	481	0.00114227%	4,316
Lyme SD	34,690	0.07926172%	270,853	33,066	0.07852476%	296,735
Madison SD	20,486	0.04680760%	159,951	20,168	0.04789473%	180,988
Manchester SD	1,396,562	3.19094557%	10,904,103	1,305,170	3.09950265%	11,712,637
Marlborough SD	20,580	0.04702237%	160,685	21,000	0.04987056%	188,455
Marlow SD	5,396	0.01232909%	42,131	5,242	0.01244864%	47,042
Mascenic Reg SD	104,583	0.23895728%	816,565	107,301	0.25481718%	962,923
Mascoma Valley Regional SD	126,167	0.28827365%	985,089	52,394	0.12442467%	470,185
Mason SD (SAU 89)	9,053	0.02068482%	70,684	8,338	0.01980099%	74,825
Maxfield Public Library	-	0.00000000%	-	-	0.00000000%	-
Meriden Village Water District	178	0.00040670%	1,390	170	0.00040371%	1,526
Merrimack SD	425,757	0.97279420%	3,324,234	402,338	0.95546764%	3,610,594
Merrimack Valley SD	266,034	0.60784986%	2,077,145	257,906	0.61247219%	2,314,457
Merrimack Village District	3,710	0.00847682%	28,967	3,408	0.00809328%	30,584
Middleton SD	22,876	0.05226841%	178,612	12,048	0.02861145%	108,119

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Milan SD	\$ 9,221	0.02106867%	\$ 71,996	\$ 8,695	0.02064879%	\$ 78,029
Milford Area Communication Ctr	1,139	0.00260245%	8,893	1,042	0.00247453%	9,351
Milford SD	263,759	0.60265181%	2,059,382	258,981	0.61502509%	2,324,104
Milton SD	43,247	0.09881324%	337,665	51,478	0.12224936%	461,965
Monadnock Reg SD- SAU 93	174,406	0.39849291%	1,361,730	174,443	0.41426522%	1,565,457
Monroe SD	18,056	0.04125539%	140,978	16,338	0.03879929%	146,618
Mont Vernon SD	27,510	0.06285644%	214,793	25,460	0.06046211%	228,479
Moultonborough SD - SAU 45	90,555	0.20690530%	707,037	88,152	0.20934235%	791,079
Mountain Lakes District	192	0.00043869%	1,499	61	0.00014486%	547
Nashua Airport Authority	1,000	0.00228486%	7,808	968	0.00229880%	8,687
Nashua Housing Redevelop Auth	4,747	0.01084622%	37,064	4,579	0.01087416%	41,092
Nelson SD	6,707	0.01532454%	52,367	7,286	0.01730271%	65,385
New Boston SD	54,654	0.12487662%	426,729	49,473	0.11748791%	443,972
New Castle SD	5,363	0.01225369%	41,873	5,425	0.01288323%	48,684
New London-Springfield Wtr Sys	596	0.00136178%	4,653	563	0.00133701%	5,052
Newfields SD	17,224	0.03935439%	134,482	15,204	0.03610628%	136,441
Newfound Area SD	138,790	0.31711541%	1,083,647	138,837	0.32970851%	1,245,928
Newington SD	8,287	0.01893462%	64,703	7,662	0.01819563%	68,759
Newmarket Housing Authority	642	0.00146688%	5,013	415	0.00098554%	3,724
Newmarket SD	143,896	0.32878190%	1,123,514	139,928	0.33229940%	1,255,718
Newport SD	96,216	0.21983988%	751,237	93,775	0.22269579%	841,540
Next Charter School	7,828	0.01788587%	61,120	7,104	0.01687050%	63,752
NH Comm Development Fin Auth	67	0.00015309%	523	662	0.00157211%	5,941
NH Municipal Bond Bank	847	0.00193527%	6,613	749	0.00177872%	6,722
NH Retirement System	-	0.00000000%	-	-	0.00000000%	-
North Conway Wtr Precinct	8,253	0.01885693%	64,438	7,522	0.01786316%	67,503
North Country Charter Academy	4,099	0.00936563%	32,004	3,374	0.00801254%	30,278
North Country Edu Svc Ag Inc	6,282	0.01435348%	49,049	7,071	0.01679213%	63,455
North Hampton SD	59,416	0.13575711%	463,909	57,488	0.13652184%	515,899
Northumberland SD	41,920	0.09578124%	327,304	39,884	0.09471606%	357,920
Northwood SD	54,839	0.12529932%	428,173	37,704	0.08953902%	338,357
Nottingham SD	55,422	0.12663139%	432,725	50,216	0.11925238%	450,640
Oyster River Coop SD	305,061	0.69702100%	2,381,861	291,210	0.69156215%	2,613,328
Pease Development Authority	34,800	0.07951305%	271,712	30,273	0.07189197%	271,671
Pelham SD	182,452	0.41687687%	1,424,552	177,925	0.42253424%	1,596,705
Pembroke SD	170,987	0.39068098%	1,335,036	165,893	0.39396078%	1,488,729
Pemi Baker Coop	81,581	0.18640098%	636,970	79,881	0.18970048%	716,855
Piermont SD	6,679	0.01526057%	52,148	6,096	0.01447671%	54,706
Pittsburg SD	16,568	0.03785552%	129,360	16,097	0.03822697%	144,455
Pittsfield SD	50,440	0.11524823%	393,826	62,373	0.14812268%	559,737
Plainfield SD	32,811	0.07496847%	256,182	31,693	0.07526417%	284,414
Plaistow Public Library	585	0.00133664%	4,568	539	0.00128001%	4,837
Plymouth SD	61,891	0.14141213%	483,234	54,821	0.13018828%	491,965
Plymouth Village Water & Sewer	2,163	0.00494215%	16,888	1,771	0.00420575%	15,893
Portsmouth Housing Authority	7,153	0.01634359%	55,849	6,109	0.01450758%	54,822
Portsmouth SD	423,653	0.96798686%	3,307,806	392,262	0.93153927%	3,520,172
Profile SD	34,817	0.07955189%	271,845	33,693	0.08001375%	302,362

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Prospect Mountain High School	\$ 65,492	0.14963991%	\$ 511,350	\$ 59,458	0.14120017%	\$ 533,578
Raymond SD	139,770	0.31935457%	1,091,299	128,587	0.30536692%	1,153,944
Rivendell Interstate SD	17,505	0.03999644%	136,676	19,874	0.04719655%	178,350
Rochester SD	429,591	0.98155434%	3,354,169	433,060	1.02842589%	3,886,294
Rockingham County	270,832	0.61881261%	2,114,607	250,564	0.59503650%	2,248,569
Rockingham Planning Comm	1,374	0.00313939%	10,728	1,270	0.00301598%	11,397
Rollinsford SD	17,231	0.03937038%	134,537	18,020	0.04279369%	161,712
Rumney SD	17,041	0.03893626%	133,053	15,757	0.03741954%	141,404
Rye SD	74,431	0.17006425%	581,144	64,801	0.15388867%	581,526
Rye Water District	923	0.00210892%	7,207	789	0.00187371%	7,081
Salem Housing Authority	1,193	0.00272584%	9,315	1,109	0.00263364%	9,952
Salem SD	461,357	1.05413514%	3,602,192	449,195	1.06674310%	4,031,090
Sanborn Regional SD	206,718	0.47232123%	1,614,017	189,297	0.44954033%	1,698,757
Sanbornton Public Library	280	0.00063976%	2,186	246	0.00058420%	2,208
Sandown Public Library	322	0.00073572%	2,514	318	0.00075518%	2,854
SAU 02	3,597	0.00821863%	28,085	3,334	0.00791754%	29,919
SAU 03	135,416	0.30940630%	1,057,304	133,526	0.31709600%	1,198,267
SAU 06	2,953	0.00674719%	23,056	3,032	0.00720036%	27,209
SAU 07	4,768	0.01089420%	37,228	3,734	0.00886746%	33,509
SAU 09	4,400	0.01005337%	34,354	4,058	0.00963689%	36,417
SAU 13	3,033	0.00692997%	23,681	2,524	0.00599397%	22,650
SAU 15	2,288	0.00522775%	17,864	2,245	0.00533140%	20,147
SAU 16	10,939	0.02499406%	85,410	10,670	0.02533899%	95,753
SAU 19	8,662	0.01979144%	67,631	7,994	0.01898406%	71,738
SAU 20	3,300	0.00754003%	25,766	2,435	0.00578261%	21,852
SAU 21	6,248	0.01427579%	48,783	6,442	0.01529839%	57,811
SAU 23	15,275	0.03490120%	119,264	13,449	0.03193853%	120,692
SAU 24	11,063	0.02527738%	86,378	7,777	0.01846873%	69,791
SAU 29	9,309	0.02126974%	72,683	9,121	0.02166045%	81,852
SAU 34	2,266	0.00517749%	17,693	2,302	0.00546676%	20,658
SAU 35	5,078	0.01160251%	39,648	6,144	0.01459070%	55,136
SAU 39	9,021	0.02061170%	70,434	7,723	0.01834049%	69,306
SAU 41	6,783	0.01549819%	52,960	6,825	0.01620793%	61,248
SAU 42	1,196,459	2.73373867%	9,341,735	1,131,110	2.68614697%	10,150,617
SAU 44	-	0.00000000%	-	11,276	0.02677811%	101,191
SAU 46	3,796	0.00867332%	29,638	3,323	0.00789142%	29,821
SAU 48	7,602	0.01736949%	59,355	7,411	0.01759956%	66,507
SAU 50	3,964	0.00905718%	30,950	4,431	0.01052269%	39,764
SAU 53	31,748	0.07253967%	247,883	30,240	0.07181360%	271,375
SAU 58	1,294	0.00295661%	10,103	1,235	0.00293286%	11,083
SAU 67	4,772	0.01090334%	37,259	5,131	0.01218504%	46,046
SAU 70	5,046	0.01152939%	39,398	4,880	0.01158897%	43,793

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Seabrook SD	\$ 111,768	0.25537399%	\$ 872,664	\$ 109,352	0.25968787%	\$ 981,328
Seacoast Charter School	16,587	0.03789894%	129,508	16,071	0.03816523%	144,222
Shaker Regional SD - SAU 80	147,815	0.33773625%	1,154,113	148,615	0.35292919%	1,333,676
Somersworth Housing Authority	1,918	0.00438236%	14,975	1,938	0.00460234%	17,392
Somersworth SD	152,994	0.34956953%	1,194,549	150,244	0.35679772%	1,348,294
Souhegan Coop SD	114,674	0.26201378%	895,354	116,314	0.27622114%	1,043,806
South Hampton SD	15,599	0.03564150%	121,794	14,584	0.03463391%	130,877
Southern NH Planning Comm	2,150	0.00491244%	16,787	1,947	0.00462371%	17,472
Stark SD	2,678	0.00611885%	20,909	2,183	0.00518416%	19,590
State of New Hampshire	7,974,335	18.22022145%	62,262,162	7,610,832	18.07411600%	68,299,847
Stewartstown SD	8,505	0.01943272%	66,405	8,296	0.01970125%	74,449
Stoddard SD	6,229	0.01423238%	48,635	6,210	0.01474744%	55,729
Strafford County	351,004	0.80199422%	2,740,576	324,004	0.76944096%	2,907,622
Strafford SD	35,187	0.08039729%	274,734	39,145	0.09296109%	351,288
Stratford SD	9,144	0.02089274%	71,395	7,696	0.01827637%	69,064
Stratham SD	88,566	0.20236072%	691,507	81,299	0.19306793%	729,580
Sullivan County	92,305	0.21090380%	720,701	85,573	0.20321777%	767,935
Sunapee SD	73,093	0.16700711%	570,697	73,687	0.17499104%	661,269
Swnh District Fire Mutual Aid	5,569	0.01272437%	43,482	5,522	0.01311358%	49,555
Tamworth SD	33,075	0.07557167%	258,244	30,255	0.07184922%	271,509
Thornton Public School Library	116	0.00026504%	906	76	0.00018048%	682
Thornton SD	29,963	0.06846119%	233,946	29,036	0.06895436%	260,570
Tilton-Northfield Fire Dist	47,537	0.10861528%	371,160	43,570	0.10346953%	390,999
Timberlane Reg SD	435,941	0.99606319%	3,403,748	431,886	1.02563789%	3,875,759
Town of Alexandria	4,716	0.01077539%	36,822	4,303	0.01021871%	38,615
Town of Allenstown	26,858	0.06136671%	209,702	30,326	0.07201783%	272,146
Town of Alstead	4,222	0.00964667%	32,965	3,707	0.00880334%	33,267
Town of Alton	51,692	0.11810887%	403,602	47,602	0.11304468%	427,182
Town of Amherst	58,051	0.13263828%	453,252	58,260	0.13835518%	522,827
Town of Andover	4,451	0.01016990%	34,753	4,151	0.00985775%	37,251
Town of Antrim	13,757	0.03143279%	107,412	13,849	0.03288845%	124,281
Town of Ashland	13,421	0.03066508%	104,789	13,250	0.03146595%	118,906
Town of Atkinson	30,133	0.06884962%	235,273	28,545	0.06778834%	256,164
Town of Auburn	30,353	0.06935229%	236,991	28,285	0.06717089%	253,830
Town of Barnstead	28,828	0.06586788%	225,084	26,447	0.06280603%	237,336
Town of Barrington	40,085	0.09158852%	312,976	34,017	0.08078318%	305,270
Town of Bartlett	9,816	0.02242816%	76,642	8,820	0.02094563%	79,151
Town of Bedford	212,152	0.48473715%	1,656,444	212,153	0.50381850%	1,903,868
Town of Belmont	67,884	0.15510529%	530,026	59,138	0.14044024%	530,706
Town of Bennington	5,901	0.01348295%	46,074	4,641	0.01102139%	41,648
Town of Bethlehem	15,585	0.03560951%	121,685	13,948	0.03312355%	125,170
Town of Boscawen	20,169	0.04608330%	157,476	17,471	0.04148993%	156,785
Town of Bow	58,253	0.13309982%	454,829	56,065	0.13314251%	503,129
Town of Bradford	9,520	0.02175185%	74,330	8,734	0.02074140%	78,379
Town of Brentwood	28,032	0.06404913%	218,869	16,785	0.03986082%	150,629
Town of Bristol	47,025	0.10744544%	367,163	43,355	0.10295895%	389,069
Town of Brookline	29,935	0.06839722%	233,727	29,686	0.07049797%	266,403
Town of Campton	30,031	0.06861656%	234,477	26,511	0.06295802%	237,911
Town of Canaan	18,832	0.04302844%	147,037	16,172	0.03840508%	145,128

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer	Proportionate	Net OPEB Liability	2022 Employer	Proportionate Share	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution		Under Current Discount Rate
Town of Candia	\$ 14,065	0.03213652%	\$ 109,817	\$ 15,415	0.03660736%	\$ 138,335
Town of Canterbury	5,707	0.01303968%	44,559	5,194	0.01233465%	46,611
Town of Carroll	12,649	0.02890117%	98,761	11,746	0.02789427%	105,409
Town of Center Harbor	10,043	0.02294683%	78,414	9,780	0.02322543%	87,766
Town of Charlestown	15,771	0.03603449%	123,137	15,088	0.03583081%	135,400
Town of Chester	27,635	0.06314205%	215,769	28,440	0.06753898%	255,221
Town of Chesterfield	14,165	0.03236501%	110,598	15,484	0.03677122%	138,954
Town of Chichester	11,258	0.02572293%	87,900	9,350	0.02220427%	83,907
Town of Clarksville	140	0.00031988%	1,093	135	0.00032060%	1,212
Town of Colebrook	12,322	0.02815402%	96,208	11,508	0.02732907%	103,273
Town of Conway	68,155	0.15572448%	532,142	67,919	0.16129326%	609,507
Town of Cornish	2,751	0.00628564%	21,479	748	0.00177634%	6,713
Town of Croydon	157	0.00035872%	1,226	156	0.00037047%	1,400
Town of Danville	13,118	0.02997276%	102,423	13,602	0.03230187%	122,065
Town of Deerfield	19,475	0.04449761%	152,057	19,274	0.04577167%	172,965
Town of Deering	1,450	0.00331304%	11,321	4,060	0.00964164%	36,435
Town of Derry	403,387	0.92168193%	3,149,573	407,712	0.96822975%	3,658,820
Town of Dorchester	309	0.00070602%	2,413	285	0.00067681%	2,558
Town of Dublin	8,046	0.01838397%	62,822	6,757	0.01604645%	60,638
Town of Dunbarton	10,209	0.02332611%	79,710	12,169	0.02889880%	109,205
Town of Durham	144,706	0.33063263%	1,129,838	136,664	0.32454809%	1,226,427
Town of East Kingston	14,531	0.03320127%	113,455	12,841	0.03049466%	115,236
Town of Effingham	4,107	0.00938391%	32,067	3,707	0.00880334%	33,267
Town of Enfield	19,609	0.04480378%	153,104	19,578	0.04649361%	175,694
Town of Epping	67,329	0.15383719%	525,693	61,940	0.14709440%	555,852
Town of Epsom	23,876	0.05455326%	186,419	23,200	0.05509509%	208,198
Town of Exeter	158,594	0.36236474%	1,238,273	148,441	0.35251597%	1,332,114
Town of Farmington	36,648	0.08373547%	286,141	28,047	0.06660569%	251,695
Town of Fitzwilliam	8,496	0.01941215%	66,335	7,995	0.01898643%	71,747
Town of Francestown	2,506	0.00572585%	19,566	1,961	0.00465696%	17,598
Town of Franconia	8,792	0.02008847%	68,646	8,324	0.01976774%	74,700
Town of Freedom	6,567	0.01500466%	51,274	4,954	0.01176470%	44,457
Town of Fremont	13,979	0.03194003%	109,145	13,594	0.03228287%	121,993
Town of Gilford	101,905	0.23283843%	795,656	93,024	0.22091232%	834,800
Town of Gilmanton	27,264	0.06229436%	212,872	23,390	0.05554630%	209,903
Town of Goffstown	163,796	0.37425057%	1,278,890	151,489	0.35975433%	1,359,467
Town of Gorham	22,390	0.05115797%	174,817	21,074	0.05004629%	189,119
Town of Goshen	502	0.00114700%	3,920	521	0.00123726%	4,675
Town of Grafton	2,916	0.00666265%	22,768	3,756	0.00891971%	33,706
Town of Grantham	14,108	0.03223477%	110,153	13,399	0.03181979%	120,243
Town of Greenfield	8,486	0.01938930%	66,257	7,393	0.01755681%	66,345
Town of Greenland	37,803	0.08637448%	295,159	33,452	0.07944142%	300,199
Town of Greenville	11,394	0.02603367%	88,962	12,236	0.02905791%	109,806
Town of Groton	287	0.00065575%	2,241	306	0.00072669%	2,746
Town of Hampstead	49,378	0.11282171%	385,534	44,395	0.10542873%	398,402
Town of Hampton	264,013	0.60323216%	2,061,366	248,770	0.59077612%	2,232,470
Town of Hampton Falls	16,126	0.03684562%	125,909	19,630	0.04661710%	176,160
Town of Hancock	7,448	0.01701762%	58,153	4,340	0.01030658%	38,947
Town of Hanover	138,974	0.31753583%	1,085,084	136,259	0.32358630%	1,222,793
Town of Harrisville	1,168	0.00266871%	9,120	1,922	0.00456434%	17,248

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Haverhill	\$ 15,447	0.03529420%	\$ 120,607	\$ 12,269	0.02913628%	\$ 110,102
Town of Hebron	2,921	0.00667407%	22,807	2,449	0.00581586%	21,977
Town of Henniker	27,483	0.06279475%	214,582	28,366	0.06736325%	254,557
Town of Hillsborough	41,377	0.09454056%	323,064	41,024	0.09742332%	368,151
Town of Hinsdale	17,795	0.04065904%	138,940	17,018	0.04041415%	152,720
Town of Holderness	18,712	0.04275426%	146,100	15,718	0.03732693%	141,054
Town of Hollis	73,351	0.16759660%	572,711	71,161	0.16899232%	638,601
Town of Hooksett	164,886	0.37674106%	1,287,400	165,906	0.39399165%	1,488,846
Town of Hopkinton	40,845	0.09332502%	318,910	38,824	0.09219879%	348,408
Town of Hudson	300,716	0.68709330%	2,347,936	296,840	0.70493221%	2,663,852
Town of Jackson	7,460	0.01704504%	58,246	6,659	0.01581372%	59,758
Town of Jaffrey	37,039	0.08462885%	289,194	38,641	0.09176420%	346,766
Town of Jefferson	359	0.00082026%	2,803	303	0.00071956%	2,719
Town of Kensington	17,582	0.04017237%	137,277	14,842	0.03524661%	133,193
Town of Kingston	38,488	0.08793961%	300,507	27,602	0.06554891%	247,701
Town of Lancaster	21,606	0.04936664%	168,696	18,660	0.04431355%	167,455
Town of Lee	28,328	0.06472545%	221,180	29,813	0.07079957%	267,543
Town of Lempster	776	0.00177305%	6,059	726	0.00172410%	6,515
Town of Lincoln	28,639	0.06543604%	223,608	28,080	0.06668406%	251,991
Town of Lisbon	8,187	0.01870613%	63,923	7,605	0.01806027%	68,247
Town of Litchfield	40,356	0.09220772%	315,092	42,891	0.10185705%	384,905
Town of Littleton	71,260	0.16281897%	556,385	64,807	0.15390292%	581,580
Town of Londonderry	362,811	0.82897154%	2,832,763	351,366	0.83441992%	3,153,170
Town of Loudon	52,000	0.11881261%	406,007	28,264	0.06712102%	253,642
Town of Lyme	7,298	0.01667489%	56,981	6,761	0.01605594%	60,673
Town of Lyndeborough	2,810	0.00642045%	21,940	1,394	0.00331046%	12,510
Town of Madison	11,699	0.02673055%	91,344	11,627	0.02761167%	104,341
Town of Marlborough	6,976	0.01593917%	54,467	7,300	0.01733596%	65,510
Town of Marlow	539	0.00123154%	4,208	501	0.00118977%	4,496
Town of Mason	6,299	0.01439232%	49,181	4,820	0.01144648%	43,255
Town of Meredith	48,436	0.11066937%	378,180	47,797	0.11350776%	428,932
Town of Merrimack	279,855	0.63942888%	2,185,057	270,615	0.64265338%	2,428,508
Town of Middleton	9,013	0.02059342%	70,372	9,549	0.02267685%	85,693
Town of Milford	95,007	0.21707748%	741,797	91,464	0.21720765%	820,801
Town of Milton	19,895	0.04545725%	155,337	23,681	0.05623737%	212,514
Town of Monroe	576	0.00131608%	4,497	608	0.00144387%	5,456
Town of Mont Vernon	9,945	0.02272291%	77,649	10,085	0.02394974%	90,503
Town of Moultonborough	35,854	0.08192129%	279,942	40,832	0.09696736%	366,428
Town of Nelson	587	0.00134121%	4,583	558	0.00132513%	5,008
Town of New Boston	23,825	0.05443674%	186,021	19,225	0.04565531%	172,526
Town of New Castle	16,886	0.03858211%	131,843	14,789	0.03512075%	132,717
Town of New Durham	13,308	0.03040689%	103,906	13,709	0.03255597%	123,025
Town of New Hampton	14,484	0.03309388%	113,088	12,494	0.02967061%	112,122
Town of New Ipswich	14,460	0.03303904%	112,901	10,789	0.02562159%	96,821
Town of New London	34,637	0.07914062%	270,439	31,884	0.07571776%	286,128
Town of Newbury	12,275	0.02804663%	95,841	11,549	0.02742643%	103,641
Town of Newfields	12,180	0.02782957%	95,099	7,756	0.01841886%	69,603
Town of Newington	58,686	0.13408916%	458,210	55,998	0.13298340%	502,528
Town of Newmarket	45,306	0.10351777%	353,741	44,446	0.10554985%	398,860
Town of Newport	43,432	0.09923594%	339,109	45,516	0.10809087%	408,462

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2023			As of June 30, 2022		
	2023 Employer	Proportionate	Net OPEB Liability	2022 Employer	Proportionate Share	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution		Under Current Discount Rate
Town of Newton	\$ 19,626	0.04484262%	\$ 153,236	\$ 17,586	0.04176303%	\$ 157,817
Town of North Hampton	70,473	0.16102078%	550,240	73,069	0.17352342%	655,724
Town of Northfield	16,044	0.03665826%	125,269	15,866	0.03767839%	142,382
Town of Northumberland	10,084	0.02304051%	78,734	7,658	0.01818613%	68,723
Town of Northwood	21,249	0.04855094%	165,908	23,453	0.05569591%	210,468
Town of Nottingham	24,736	0.05651824%	193,134	18,788	0.04461753%	168,604
Town of Orford	3,238	0.00739837%	25,282	3,158	0.00749958%	28,340
Town of Ossipee	23,632	0.05399576%	184,514	24,343	0.05780948%	218,455
Town of Pelham	154,329	0.35261982%	1,204,973	145,409	0.34531562%	1,304,905
Town of Pembroke	29,694	0.06784657%	231,845	29,974	0.07118191%	268,988
Town of Peterborough	51,584	0.11786210%	402,759	47,275	0.11226812%	424,247
Town of Piermont	2,892	0.00660781%	22,580	2,420	0.00574699%	21,717
Town of Pittsburg	641	0.00146459%	5,005	2,051	0.00487069%	18,406
Town of Pittsfield	22,844	0.05219529%	178,362	22,886	0.05434941%	205,380
Town of Plainfield	9,729	0.02222938%	75,962	9,578	0.02274572%	85,953
Town of Plaistow	58,210	0.13300157%	454,493	56,804	0.13489748%	509,761
Town of Plymouth	66,941	0.15295067%	522,663	60,969	0.14478848%	547,138
Town of Raymond	51,611	0.11792380%	402,969	50,988	0.12108571%	457,568
Town of Rindge	23,902	0.05461267%	186,622	22,346	0.05306702%	200,534
Town of Rollinsford	9,957	0.02275033%	77,742	9,968	0.02367189%	89,453
Town of Rumney	4,167	0.00952100%	32,535	4,073	0.00967251%	36,551
Town of Rye	68,929	0.15749296%	538,185	67,864	0.16116264%	609,014
Town of Salem	480,954	1.09891149%	3,755,202	470,678	1.11776068%	4,223,879
Town of Salisbury	221	0.00050495%	1,726	229	0.00054383%	2,055
Town of Sanbornton	20,208	0.04617241%	157,780	18,639	0.04426368%	167,267
Town of Sandown	23,257	0.05313894%	181,586	21,921	0.05205774%	196,720
Town of Sandwich	7,493	0.01712044%	58,504	7,096	0.01685150%	63,680
Town of Seabrook	232,822	0.53196516%	1,817,832	223,948	0.53182913%	2,009,716
Town of Shelburne	329	0.00075172%	2,569	307	0.00072906%	2,755
Town of South Hampton	2,209	0.00504725%	17,247	4,165	0.00989099%	37,377
Town of Springfield	5,818	0.01329330%	45,426	5,238	0.01243914%	47,006
Town of Stark	-	0.00000000%	-	56	0.00013299%	503
Town of Stewartstown	150	0.00034273%	1,171	125	0.00029685%	1,122
Town of Strafford	18,138	0.04144275%	141,618	18,044	0.04285068%	161,927
Town of Stratford	282	0.00064433%	2,202	241	0.00057232%	2,163
Town of Stratham	41,209	0.09415670%	321,752	40,674	0.09659215%	365,010
Town of Sugar Hill	5,908	0.01349894%	46,129	5,610	0.01332256%	50,344
Town of Sunapee	16,713	0.03818683%	130,492	18,858	0.04478376%	169,232
Town of Sutton	9,941	0.02271377%	77,618	6,760	0.01605357%	60,664
Town of Swanzey	29,657	0.06776203%	231,556	27,168	0.06451825%	243,806
Town of Tamworth	9,105	0.02080363%	71,090	7,593	0.01803177%	68,140
Town of Thornton	13,352	0.03050742%	104,250	11,417	0.02711296%	102,457
Town of Tilton	29,042	0.06635684%	226,755	29,835	0.07085181%	267,740
Town of Troy	6,311	0.01441974%	49,275	6,230	0.01479493%	55,908
Town of Troy Water And Sewer	459	0.00104875%	3,584	451	0.00107103%	4,047
Town of Tuftonboro	18,438	0.04212821%	143,961	17,243	0.04094848%	154,739
Town of Unity	408	0.00093222%	3,186	416	0.00098791%	3,733
Town of Wakefield	44,478	0.10162590%	347,276	42,253	0.10034194%	379,180
Town of Walpole	16,352	0.03736199%	127,673	14,735	0.03499251%	132,232
Town of Warner	8,795	0.02009532%	68,670	8,865	0.02105250%	79,555

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, 2023			As of June 30, 2022		
	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2022 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Warren	\$ 1,669	0.00381343%	\$ 13,031	\$ 1,586	0.00376641%	\$ 14,233
Town of Washington	2,918	0.00666722%	22,783	2,664	0.00632644%	23,907
Town of Waterville Valley	21,834	0.04988759%	170,476	18,892	0.04486450%	169,537
Town of Weare	41,464	0.09473934%	323,743	39,500	0.09380414%	354,474
Town of Webster	4,900	0.01119580%	38,258	4,505	0.01069842%	40,428
Town of Westmoreland	532	0.00121554%	4,154	555	0.00131801%	4,981
Town of Whitefield	14,494	0.03311673%	113,167	14,219	0.03376712%	127,602
Town of Wilmot	3,534	0.00807469%	27,593	3,512	0.00834026%	31,517
Town of Wilton	20,370	0.04654255%	159,045	22,473	0.05336862%	201,673
Town of Winchester	7,513	0.01716614%	58,660	11,600	0.02754755%	104,099
Town of Windham	148,171	0.33854966%	1,156,892	151,130	0.35890178%	1,356,245
Town of Wolfeboro	85,459	0.19526166%	667,248	75,042	0.17820888%	673,429
Town of Woodstock	17,411	0.03978166%	135,942	14,801	0.03514924%	132,825
Unity SD	12,156	0.02777473%	94,912	10,463	0.02484741%	93,895
Village District of Eastman	1,015	0.00231913%	7,925	899	0.00213493%	8,068
Village District of Eidelweiss	601	0.00137320%	4,693	443	0.00105203%	3,975
Virtual Lrng Acad Charter Schl	63,221	0.14445099%	493,618	60,853	0.14451300%	546,097
Wakefield SD	43,952	0.10042407%	343,169	45,632	0.10836635%	409,503
Warner Village Water District	293	0.00066946%	2,288	335	0.00079555%	3,006
Warren SD	9,575	0.02187751%	74,760	10,206	0.02423709%	91,589
Washington SD	5,331	0.01218058%	41,623	5,283	0.01254601%	47,410
Waterville Estates Village Dis	2,425	0.00554078%	18,934	1,755	0.00416775%	15,749
Waterville Valley SD	8,132	0.01858046%	63,493	8,002	0.01900306%	71,810
Weare SD	88,711	0.20269202%	692,639	84,784	0.20134406%	760,854
Weeks Public Library	294	0.00067175%	2,296	285	0.00067681%	2,558
Wentworth SD	8,743	0.01997651%	68,264	8,636	0.02050867%	77,500
Westmoreland SD	15,553	0.03553639%	121,435	15,284	0.03629627%	137,159
White Mountains Reg SD	131,427	0.30029200%	1,026,158	123,017	0.29213935%	1,103,958
Wilton-Lyndeborough Coop SD	63,784	0.14573737%	498,014	65,311	0.15509981%	586,103
Winchester SD	37,350	0.08533944%	291,622	40,306	0.09571822%	361,707
Windham SD	331,059	0.75642274%	2,584,849	318,553	0.75649599%	2,858,705
Winnacunnet Coop SD	176,168	0.40251883%	1,375,488	173,683	0.41246038%	1,558,637
Winnisquam Reg SD	140,741	0.32157317%	1,098,880	153,694	0.36499074%	1,379,255
Woodsville Fire District	2,226	0.00508609%	17,380	1,557	0.00369755%	13,973
Woodsville Water & Light Dept	701	0.00160169%	5,473	1,225	0.00290912%	10,993
	\$ 43,766,400	100.0000%	\$ 341,720,194	\$ 42,109,014	100.0000%	\$ 377,887,692

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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	Changes of Assumptions	Changes in	Total Deferred Outflows of Resources	Differences Between Actual Experience	Changes of Assumptions	Changes in	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of	Total Employer OPEB Expense
				Between Projected and Actual Investment Earnings on OPEB Plan		Proportion and Differences Between Employer Contributions and Share of Contributions				Proportion and Differences Between Employer Contributions and Share of Contributions			Deferred Amounts from Changes in Proportion and Differences	
Allenstown SD	0.09444231%	\$ 322,728	\$ -	\$ 388	\$ -	\$ -	\$ 388	\$ -	\$ -	\$ -	\$ -	\$ 7,764	\$ (11,467)	\$ (3,703)
Alton SD	0.13100918%	447,685	-	538	-	-	538	-	-	-	-	10,770	(25,035)	(14,265)
Amherst SD	0.43473304%	1,485,570	-	1,786	-	-	1,786	-	-	-	-	35,739	(89,604)	(53,865)
Andover SD	0.05515190%	188,465	-	227	-	-	227	-	-	-	-	4,534	(8,521)	(3,987)
Androscoggin Valley Reg Refuse	0.00611199%	20,886	-	25	-	-	25	-	-	-	-	502	1,250	1,752
Ashland SD	0.05526614%	188,856	-	227	-	-	227	-	-	-	-	4,543	2,032	6,575
Auburn SD	0.13076698%	446,857	-	537	-	-	537	-	-	-	-	10,750	(37,412)	(26,662)
Barnstead SD	0.10683310%	365,070	-	439	-	-	439	-	-	-	-	8,783	(79,146)	(70,363)
Barrington SD	0.25257275%	863,092	-	1,037	-	-	1,037	-	-	-	-	20,764	11,249	32,013
Bartlett SD	0.05997295%	204,940	-	246	-	-	246	-	-	-	-	4,930	(48,381)	(43,451)
Bath SD	0.01985998%	67,866	-	82	-	-	82	-	-	-	-	1,633	(5,756)	(4,123)
Bcep Solid Waste District	0.00231913%	7,925	-	10	-	-	10	-	-	-	-	191	291	482
Bedford SD	1.05370787%	3,600,732	-	4,328	-	-	4,328	-	-	-	-	86,624	(138,646)	(52,022)
Belknap County	0.24999543%	854,285	-	1,027	-	-	1,027	-	-	-	-	20,552	14,119	34,671
Belknap County Conserv. Dist	0.00037243%	1,273	-	2	-	-	2	-	-	-	-	31	(2)	29
Berlin Housing Authority	0.00245165%	8,378	-	10	-	-	10	-	-	-	-	202	853	1,055
Berlin Water Works	0.00419728%	14,343	-	17	-	-	17	-	-	-	-	345	(1,374)	(1,029)
Bethlehem SD	0.05194853%	177,519	-	213	-	-	213	-	-	-	-	4,271	(20,324)	(16,053)
Bow SD - SAU 67	0.46827246%	1,600,181	-	1,923	-	-	1,923	-	-	-	-	38,496	(18,079)	20,417
Brentwood SD	0.09127093%	311,891	-	375	-	-	375	-	-	-	-	7,503	3,690	11,193
Brookline Public Library	0.00063062%	2,155	-	3	-	-	3	-	-	-	-	52	452	504
Brookline SD	0.13989042%	478,034	-	575	-	-	575	-	-	-	-	11,500	(756)	10,744
Campton SD	0.09141716%	312,391	-	375	-	-	375	-	-	-	-	7,515	(4,422)	3,093
Candia SD	0.07133326%	243,760	-	293	-	-	293	-	-	-	-	5,864	(13,803)	(7,939)
Carroll County	0.25287435%	864,123	-	1,039	-	-	1,039	-	-	-	-	20,789	11,070	31,859
Center Conway Fire Precinct	0.00455372%	15,561	-	19	-	-	19	-	-	-	-	374	246	620
Central Hooksett Wtr Precinct	0.00130237%	4,450	-	5	-	-	5	-	-	-	-	107	(775)	(668)
Cheshire County	0.22163806%	757,382	-	910	-	-	910	-	-	-	-	18,221	(13,437)	4,784
Chester SD - (SAU 82)	0.13506937%	461,559	-	555	-	-	555	-	-	-	-	11,104	6,143	17,247
Chesterfield SD	0.07776742%	265,747	-	319	-	-	319	-	-	-	-	6,393	(9,351)	(2,958)
Chichester SD	0.06376810%	217,908	-	262	-	-	262	-	-	-	-	5,242	(12,985)	(7,743)
City of Berlin	0.25252705%	862,936	-	1,037	-	-	1,037	-	-	-	-	20,760	20,563	41,323
City of Claremont	0.22813163%	779,572	-	937	-	-	937	-	-	-	-	18,755	(5,442)	13,313
City of Concord	1.36080189%	4,650,134	-	5,589	-	-	5,589	-	-	-	-	111,870	(16,886)	94,984
City of Dover	1.72370814%	5,890,258	-	7,080	-	-	7,080	-	-	-	-	141,705	163,073	304,778
City of Franklin	0.22999379%	785,935	-	945	-	-	945	-	-	-	-	18,908	14,374	33,282
City of Keene	0.71195940%	2,432,909	-	2,924	-	-	2,924	-	-	-	-	58,530	(26,239)	32,291
City of Laconia	0.59044610%	2,017,673	-	2,425	-	-	2,425	-	-	-	-	48,540	145,582	194,122
City of Lebanon	0.51936645%	1,774,780	-	2,133	-	-	2,133	-	-	-	-	42,697	89,612	132,309
City of Manchester	3.36805175%	11,509,311	-	13,834	-	-	13,834	-	-	-	-	276,885	(99,596)	177,289
City of Nashua	2.81562112%	9,621,544	-	11,565	-	-	11,565	-	-	-	-	231,470	(395,745)	(164,275)
City of Portsmouth	0.97221841%	3,322,266	-	3,993	-	-	3,993	-	-	-	-	79,925	(191,810)	(111,885)
City of Rochester	0.62818509%	2,146,635	-	2,580	-	-	2,580	-	-	-	-	51,643	48,860	100,503
City of Somersworth	0.27154849%	927,936	-	1,115	-	-	1,115	-	-	-	-	22,324	(35,401)	(13,077)
Claremont SD	0.43933246%	1,501,287	-	1,804	-	-	1,804	-	-	-	-	36,117	6,028	42,145
Cocheco Academy of The Arts	0.00059406%	2,030	-	2	-	-	2	-	-	-	-	49	(11,311)	(11,262)

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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	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	Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Colebrook SD	0.08558849%	\$ 292,473	\$ -	\$ 352	\$ -	\$ -	\$ 352	\$ -	\$ -	\$ -	\$ -	\$ 7,036	\$ 20,534	\$ 27,570
Community College System of NH	0.78379305%	2,678,379	-	3,219	-	-	3,219	-	-	-	-	64,435	19,076	83,511
Concord SD	1.36824368%	4,675,564	-	5,620	-	-	5,620	-	-	-	-	112,482	67,425	179,907
Contoocook Valley SD	0.73244087%	2,502,898	-	3,008	-	-	3,008	-	-	-	-	60,213	(62,059)	(1,846)
Conway SD	0.42007567%	1,435,483	-	1,725	-	-	1,725	-	-	-	-	34,534	(32,301)	2,233
Conway Village Fire District	0.03830107%	130,882	-	157	-	-	157	-	-	-	-	3,149	20,442	23,591
Cook Memorial Library	0.00030846%	1,054	-	1	-	-	1	-	-	-	-	25	(19)	6
Coos County Institute	0.13752331%	469,945	-	565	-	-	565	-	-	-	-	11,306	35,035	46,341
Coos County Nursing Home	0.02857900%	97,660	-	117	-	-	117	-	-	-	-	2,349	1,614	3,963
Cornish SD	0.03655087%	124,902	-	150	-	-	150	-	-	-	-	3,005	8,620	11,625
County of Merrimack	0.65583644%	2,241,125	-	2,694	-	-	2,694	-	-	-	-	53,916	(214,911)	(160,995)
Croydon Village School	0.00462912%	15,819	-	19	-	-	19	-	-	-	-	381	(1,617)	(1,236)
Deerfield Community School	0.13203051%	451,175	-	542	-	-	542	-	-	-	-	10,854	(11,502)	(648)
Derry Coop SD	0.88310211%	3,017,738	-	3,627	-	-	3,627	-	-	-	-	72,599	29,861	102,460
Derry Housing Authority	0.00034730%	1,187	-	1	-	-	1	-	-	-	-	29	110	139
Dover Housing Authority	0.01113868%	38,063	-	46	-	-	46	-	-	-	-	916	2,411	3,327
Dresden SD	0.19507659%	666,616	-	801	-	-	801	-	-	-	-	16,037	(25,454)	(9,417)
Dunbarton SD - SAU 67	0.05599501%	191,346	-	230	-	-	230	-	-	-	-	4,603	1,646	6,249
East Kingston SD	0.04292791%	146,693	-	176	-	-	176	-	-	-	-	3,529	18,217	21,746
Epping SD	0.23995577%	819,977	-	986	-	-	986	-	-	-	-	19,727	(76,527)	(56,800)
Epsom SD	0.10528168%	359,769	-	432	-	-	432	-	-	-	-	8,655	4,431	13,086
Errol SD	0.00415159%	14,187	-	17	-	-	17	-	-	-	-	341	843	1,184
Exeter Reg Coop SD	0.90467116%	3,091,443	-	3,716	-	-	3,716	-	-	-	-	74,372	22,929	97,301
Exeter SD	0.33023964%	1,128,495	-	1,356	-	-	1,356	-	-	-	-	27,149	(11,960)	15,189
Fall Mountain Reg SD	0.43671858%	1,492,355	-	1,794	-	-	1,794	-	-	-	-	35,902	(34,994)	908
Farmington SD - (SAU 61)	0.21484518%	734,169	-	882	-	-	882	-	-	-	-	17,662	(15,624)	2,038
Franklin SD	0.23345763%	797,772	-	959	-	-	959	-	-	-	-	19,192	(30,565)	(11,373)
Freedom SD	0.01720269%	58,785	-	71	-	-	71	-	-	-	-	1,414	(10,714)	(9,300)
Fremont SD - SAU 83	0.09927936%	339,258	-	408	-	-	408	-	-	-	-	8,162	(8,766)	(604)
Gilford SD	0.33792818%	1,154,769	-	1,388	-	-	1,388	-	-	-	-	27,781	(41,327)	(13,546)
Gilmanton SD	0.10918878%	373,120	-	448	-	-	448	-	-	-	-	8,976	12,935	21,911
Goffstown SD	0.67370403%	2,302,182	-	2,767	-	-	2,767	-	-	-	-	55,385	(40,773)	14,612
Goffstown Village Precinct	0.00101219%	3,459	-	4	-	-	4	-	-	-	-	83	92	175
Governor Wentworth Reg SD	0.73689634%	2,518,123	-	3,027	-	-	3,027	-	-	-	-	60,580	(17,722)	42,858
Grafton County	0.32628683%	1,114,988	-	1,340	-	-	1,340	-	-	-	-	26,824	(34,696)	(7,872)
Grantham SD	0.07355643%	251,357	-	302	-	-	302	-	-	-	-	6,047	(8,691)	(2,644)
Great Bay Elearning School	0.02973285%	101,603	-	122	-	-	122	-	-	-	-	2,444	10,410	12,854
Greenland SD	0.12500914%	427,181	-	513	-	-	513	-	-	-	-	10,277	45,885	56,162
Grs Coop SD	0.10653149%	364,040	-	438	-	-	438	-	-	-	-	8,758	19,325	28,083
Hampstead SD	0.29179919%	997,137	-	1,199	-	-	1,199	-	-	-	-	23,989	4,526	28,515
Hampton Falls SD	0.08753747%	299,133	-	360	-	-	360	-	-	-	-	7,196	(14,479)	(7,283)
Hampton SD - SAU 90	0.34753372%	1,187,593	-	1,427	-	-	1,427	-	-	-	-	28,570	(18,185)	10,385
Hanover SD	0.17316023%	591,723	-	711	-	-	711	-	-	-	-	14,235	(8,537)	5,698
Harrisville SD	0.01931162%	65,992	-	79	-	-	79	-	-	-	-	1,588	(1,119)	469
Haverhill Coop SD	0.17995083%	614,928	-	739	-	-	739	-	-	-	-	14,794	(21,698)	(6,904)
Henniker SD	0.10600826%	362,252	-	435	-	-	435	-	-	-	-	8,715	(28,164)	(19,449)
Hill SD	0.01176473%	40,202	-	48	-	-	48	-	-	-	-	967	(2,515)	(1,548)
Hillsboro-Deering SD	0.35973030%	1,229,271	-	1,478	-	-	1,478	-	-	-	-	29,573	39,600	69,173
Hillsborough County	0.75628564%	2,584,380	-	3,106	-	-	3,106	-	-	-	-	62,174	(4,355)	57,819

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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	Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Hinsdale SD	0.16979235%	\$ 580,215	\$ -	\$ 697	\$ -	\$ -	\$ 697	\$ -	\$ -	\$ -	\$ -	\$ 13,958	\$ (29,114)	\$ (15,156)
Holderness SD	0.06401486%	218,752	-	263	-	-	263	-	-	-	-	5,263	11,133	16,396
Hollis SD	0.22411942%	765,861	-	921	-	-	921	-	-	-	-	18,425	28,562	46,987
Hollis-Brookline Coop	0.34595260%	1,182,190	-	1,421	-	-	1,421	-	-	-	-	28,440	(1,519)	26,921
Hooksett Public Library	0.00301144%	10,291	-	12	-	-	12	-	-	-	-	248	976	1,224
Hooksett SD	0.29841614%	1,019,748	-	1,226	-	-	1,226	-	-	-	-	24,533	8,467	33,000
Hooksett Sewer Commission	0.00329248%	11,251	-	14	-	-	14	-	-	7	-	271	433	704
Hooksett Village Wtr Precinct	0.00258189%	8,823	-	11	-	-	11	-	-	-	-	212	(866)	(654)
Hopkinton SD	0.30354107%	1,037,261	-	1,247	-	-	1,247	-	-	-	-	24,954	19,556	44,510
Hudson SD	0.74243255%	2,537,041	-	3,049	-	-	3,049	-	-	-	-	61,035	(48,730)	12,305
Inter-Lakes SD	0.36915533%	1,261,478	-	1,516	-	-	1,516	-	-	-	-	30,348	(83,162)	(52,814)
Jackson SD	0.02124232%	72,589	-	87	-	-	87	-	-	-	-	1,746	8,179	9,925
Jaffrey-Rindge Coop SD	0.34569213%	1,181,300	-	1,420	-	-	1,420	-	-	-	-	28,419	(71,529)	(43,110)
John Stark SD	0.16635364%	568,464	-	683	-	-	683	-	-	-	-	13,676	(35,486)	(21,810)
Kearsarge Reg SD - SAU 65	0.60616592%	2,071,391	-	2,490	-	-	2,490	-	-	-	-	49,832	34,326	84,158
Keene SD	0.80334458%	2,745,190	-	3,300	-	-	3,300	-	-	-	-	66,042	(98,664)	(32,622)
Kensington SD	0.05361647%	183,218	-	220	-	-	220	-	-	-	-	4,408	3,789	8,197
Laconia Housing & Redevelopmnt	0.01348066%	46,066	-	55	-	-	55	-	-	-	-	1,108	8,820	9,928
Laconia SD	0.55164007%	1,885,065	-	2,266	-	-	2,266	-	-	-	-	45,350	(40,504)	4,846
Laconia Water Works	0.00800843%	27,366	-	33	-	-	33	-	-	-	-	658	718	1,376
Lafayette Reg SD	0.04185403%	143,024	-	172	-	-	172	-	-	-	-	3,441	6,473	9,914
Lakes Region Mutual Fire Aid	0.00958269%	32,746	-	39	-	-	39	-	-	-	-	788	(3,981)	(3,193)
Lakes Region Planning Comm.	0.00156741%	5,356	-	6	-	-	6	-	-	-	-	129	(2,013)	(1,884)
Land & Comm Heritage Inv Prog	0.00350040%	11,962	-	14	-	-	14	-	-	2	-	288	2,058	2,346
Landaff SD	0.00277610%	9,486	-	11	-	-	11	-	-	-	-	228	(5,728)	(5,500)
Lebanon SD	0.60054517%	2,052,184	-	2,467	-	-	2,467	-	-	-	-	49,370	(48,465)	905
Lempster SD	0.02931016%	100,159	-	120	-	-	120	-	-	-	-	2,410	(902)	1,508
Lincoln-Woodstock Coop SD	0.10132202%	346,238	-	416	-	-	416	-	-	-	-	8,330	(33,733)	(25,403)
Lisbon Reg SD	0.09287490%	317,372	-	381	-	-	381	-	-	-	-	7,635	(28,847)	(21,212)
Litchfield SD	0.33518178%	1,145,384	-	1,377	-	-	1,377	-	-	-	-	27,555	(34,055)	(6,500)
Littleton Public Library	0.00118356%	4,044	-	5	-	-	5	-	-	-	-	97	335	432
Littleton SD	0.23323371%	797,007	-	958	-	-	958	-	-	-	-	19,174	27,980	47,154
Littleton Water & Light	0.00948901%	32,426	-	39	-	-	39	-	-	-	-	780	(11)	769
Londonderry SD	1.20470955%	4,116,735	-	4,948	-	-	4,948	-	-	-	-	99,038	(77,276)	21,762
Lower Bartlett Water Precinct	0.00122240%	4,177	-	5	-	-	5	-	-	-	-	100	302	402
Lyme SD	0.07926172%	270,853	-	326	-	-	326	-	-	-	-	6,516	2,777	9,293
Madison SD	0.04680760%	159,951	-	192	-	-	192	-	-	-	-	3,848	(4,097)	(249)
Manchester SD	3.19094557%	10,904,103	-	13,106	-	-	13,106	-	-	-	-	262,325	344,607	606,932
Marlborough SD	0.04702237%	160,685	-	193	-	-	193	-	-	-	-	3,866	(10,734)	(6,868)
Marlow SD	0.01232909%	42,131	-	51	-	-	51	-	-	-	-	1,014	(451)	563
Mascenic Reg SD	0.23895728%	816,565	-	981	-	-	981	-	-	-	-	19,644	(59,769)	(40,125)
Mascoma Valley Regional SD	0.28827365%	985,089	-	1,184	-	-	1,184	-	-	-	-	23,699	617,473	641,172
Mason SD (SAU 89)	0.02068482%	70,684	-	85	-	-	85	-	-	-	-	1,700	3,331	5,031
Meriden Village Water District	0.00040670%	1,390	-	2	-	-	2	-	-	-	-	33	11	44
Merrimack SD	0.97279420%	3,324,234	-	3,996	-	-	3,996	-	-	-	-	79,973	65,296	145,269
Merrimack Valley SD	0.60784986%	2,077,145	-	2,497	-	-	2,497	-	-	-	-	49,971	(17,420)	32,551
Merrimack Village District	0.00847682%	28,967	-	35	-	-	35	-	-	-	-	697	1,445	2,142
Middleton SD	0.05226841%	178,612	-	215	-	-	215	-	-	-	-	4,297	89,152	93,449

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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	Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Milan SD	0.02106867%	\$ 71,996	\$ -	\$ 87	\$ -	\$ -	\$ 87	\$ -	\$ -	\$ -	\$ -	\$ 1,732	\$ 1,582	\$ 3,314
Milford Area Communication Ctr	0.00260245%	8,893	-	11	-	-	11	-	-	-	-	214	482	696
Milford SD	0.60265181%	2,059,382	-	2,475	-	-	2,475	-	-	-	-	49,544	(46,629)	2,915
Milton SD	0.09881324%	337,665	-	406	-	-	406	-	-	-	-	8,123	(88,320)	(80,197)
Monadnock Reg SD- SAU 93	0.39849291%	1,361,730	-	1,637	-	-	1,637	-	-	-	-	32,760	(59,439)	(26,679)
Monroe SD	0.04125539%	140,978	-	169	-	-	169	-	-	-	-	3,392	9,256	12,648
Mont Vernon SD	0.06285644%	214,793	-	258	-	-	258	-	-	-	-	5,167	9,023	14,190
Moultonborough SD - SAU 45	0.20690530%	707,037	-	850	-	-	850	-	-	-	-	17,010	(9,184)	7,826
Mountain Lakes District	0.00043869%	1,499	-	2	-	-	2	-	-	-	-	36	1,107	1,143
Nashua Airport Authority	0.00228486%	7,808	-	9	-	-	9	-	-	-	-	188	(52)	136
Nashua Housing Redevelop Auth	0.01084622%	37,064	-	45	-	-	45	-	-	-	-	892	(105)	787
Nelson SD	0.01532454%	52,367	-	63	-	-	63	-	-	-	-	1,260	(7,455)	(6,195)
New Boston SD	0.12487662%	426,729	-	513	-	-	513	-	-	-	-	10,266	27,845	38,111
New Castle SD	0.01225369%	41,873	-	50	-	-	50	-	-	-	-	1,007	(2,372)	(1,365)
New London-Springfield Wtr Sys	0.00136178%	4,653	-	6	-	-	6	-	-	-	-	112	93	205
Newfields SD	0.03935439%	134,482	-	162	-	-	162	-	-	-	-	3,235	12,241	15,476
Newfound Area SD	0.31711541%	1,083,647	-	1,302	-	-	1,302	-	-	-	-	26,070	(47,458)	(21,388)
Newington SD	0.01893462%	64,703	-	78	-	-	78	-	-	-	-	1,557	2,785	4,342
Newmarket Housing Authority	0.00146688%	5,013	-	6	-	-	6	-	-	-	-	121	1,814	1,935
Newmarket SD	0.32878190%	1,123,514	-	1,350	-	-	1,350	-	-	-	-	27,029	(13,256)	13,773
Newport SD	0.21983988%	751,237	-	903	-	-	903	-	-	-	-	18,073	(10,763)	7,310
Next Charter School	0.01788587%	61,120	-	73	-	-	73	-	-	-	-	1,470	3,826	5,296
NH Comm Development Fin Auth	0.00015309%	523	-	1	-	-	1	-	-	-	-	13	(5,348)	(5,335)
NH Municipal Bond Bank	0.00193527%	6,613	-	8	-	-	8	-	-	-	-	159	590	749
NH Retirement System	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.01885693%	64,438	-	77	-	-	77	-	-	-	-	1,550	3,745	5,295
North Country Charter Academy	0.00936563%	32,004	-	38	-	-	38	-	-	-	-	770	5,099	5,869
North Country Edu Svc Ag Inc	0.01435348%	49,049	-	59	-	-	59	-	-	-	-	1,180	(9,190)	(8,010)
North Hampton SD	0.13575711%	463,909	-	558	-	-	558	-	-	-	-	11,160	(2,882)	8,278
Northumberland SD	0.09578124%	327,304	-	393	-	-	393	-	-	-	-	7,874	4,014	11,888
Northwood SD	0.12529932%	428,173	-	515	-	-	515	-	-	-	-	10,301	134,764	145,065
Nottingham SD	0.12663139%	432,725	-	520	-	-	520	-	-	-	-	10,410	27,808	38,218
Oyster River Coop SD	0.69702100%	2,381,861	-	2,863	-	-	2,863	-	-	-	-	57,302	20,572	77,874
Pease Development Authority	0.07951305%	271,712	-	327	-	-	327	-	-	-	-	6,537	28,720	35,257
Pelham SD	0.41687687%	1,424,552	-	1,712	-	-	1,712	-	-	-	-	34,271	(21,320)	12,951
Pembroke SD	0.39068098%	1,335,036	-	1,605	-	-	1,605	-	-	-	-	32,118	(12,360)	19,758
Pemi Baker Coop	0.18640098%	636,970	-	766	-	-	766	-	-	-	-	15,324	(12,434)	2,890
Piermont SD	0.01526057%	52,148	-	63	-	-	63	-	-	-	-	1,255	2,954	4,209
Pittsburg SD	0.03785552%	129,360	-	155	-	-	155	-	-	-	-	3,112	(1,400)	1,712
Pittsfield SD	0.11524823%	393,826	-	473	-	-	473	-	-	-	-	9,474	(123,889)	(114,415)
Plainfield SD	0.07496847%	256,182	-	308	-	-	308	-	-	-	-	6,163	(1,114)	5,049
Plaistow Public Library	0.00133664%	4,568	-	5	-	-	5	-	-	-	-	110	213	323
Plymouth SD	0.14141213%	483,234	-	581	-	-	581	-	-	-	-	11,625	42,298	53,923
Plymouth Village Water & Sewer	0.00494215%	16,888	-	20	-	-	20	-	-	-	-	406	2,775	3,181
Portsmouth Housing Authority	0.01634359%	55,849	-	67	-	-	67	-	-	-	-	1,344	6,919	8,263
Portsmouth SD	0.96798686%	3,307,806	-	3,976	-	-	3,976	-	-	-	-	79,577	137,354	216,931
Profile SD	0.07955189%	271,845	-	327	-	-	327	-	-	-	-	6,540	(1,741)	4,799

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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	Changes in		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of		
			Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments				Proportion and Differences Between Employer Contributions and Share of Contributions	Differences Between Expected and Actual Experience			Changes of Assumptions	Deferred Amounts from Changes in Proportion and Differences	Between Employer Contributions and Proportionate Share of Contributions
													Total Employer OPEB Expense	
Prospect Mountain High School	0.14963991%	\$ 511,350	\$ -	\$ 615	\$ -	\$ -	\$ 615	\$ -	\$ -	\$ -	\$ -	\$ 12,302	\$ 31,806	\$ 44,108
Raymond SD	0.31935457%	1,091,299	-	1,312	-	-	1,312	-	-	-	-	26,254	52,713	78,967
Rivendell Interstate SD	0.03999644%	136,676	-	164	-	-	164	-	-	-	-	3,288	(27,134)	(23,846)
Rochester SD	0.98155434%	3,354,169	-	4,032	-	-	4,032	-	-	-	-	80,693	(176,638)	(95,945)
Rockingham County	0.61881261%	2,114,607	-	2,542	-	-	2,542	-	-	-	-	50,872	89,601	140,473
Rockingham Planning Comm	0.00313939%	10,728	-	13	-	-	13	-	-	-	-	258	465	723
Rollinsford SD	0.03937038%	134,537	-	162	-	-	162	-	-	-	-	3,237	(12,901)	(9,664)
Rumney SD	0.03893626%	133,053	-	160	-	-	160	-	-	-	-	3,201	5,716	8,917
Rye SD	0.17006425%	581,144	-	699	-	-	699	-	-	-	-	13,981	60,958	74,939
Rye Water District	0.00210892%	7,207	-	9	-	-	9	-	-	-	-	173	886	1,059
Salem Housing Authority	0.00272584%	9,315	-	11	-	-	11	-	-	-	-	224	347	571
Salem SD	1.05413514%	3,602,192	-	4,330	-	-	4,330	-	-	-	-	86,660	(47,514)	39,146
Sanborn Regional SD	0.47232123%	1,614,017	-	1,940	-	-	1,940	-	-	-	-	38,829	85,851	124,680
Sanbornton Public Library	0.00063976%	2,186	-	3	-	-	3	-	-	-	-	53	209	262
Sandown Public Library	0.00073572%	2,514	-	3	-	-	3	-	-	-	-	60	(73)	(13)
SAU 02	0.00821863%	28,085	-	34	-	-	34	-	-	-	-	676	1,135	1,811
SAU 03	0.30940630%	1,057,304	-	1,271	-	-	1,271	-	-	-	-	25,436	(28,979)	(3,543)
SAU 06	0.00674719%	23,056	-	28	-	-	28	-	-	-	-	555	(1,708)	(1,153)
SAU 07	0.01089420%	37,228	-	45	-	-	45	-	-	-	-	896	7,638	8,534
SAU 09	0.01005337%	34,354	-	41	-	-	41	-	-	-	-	826	1,570	2,396
SAU 13	0.00692997%	23,681	-	28	-	-	28	-	-	-	-	570	3,527	4,097
SAU 15	0.00522775%	17,864	-	21	-	-	21	-	-	-	-	430	(391)	39
SAU 16	0.02499406%	85,410	-	103	-	-	103	-	-	-	-	2,055	(1,300)	755
SAU 19	0.01979144%	67,631	-	81	-	-	81	-	-	-	-	1,627	3,043	4,670
SAU 20	0.00754003%	25,766	-	31	-	-	31	-	-	-	-	620	6,623	7,243
SAU 21	0.01427579%	48,783	-	59	-	-	59	-	-	-	-	1,174	(3,854)	(2,680)
SAU 23	0.03490120%	119,264	-	143	-	-	143	-	-	-	-	2,869	11,165	14,034
SAU 24	0.02527738%	86,378	-	104	-	-	104	-	-	-	-	2,078	25,659	27,737
SAU 29	0.02126974%	72,683	-	87	-	-	87	-	-	-	-	1,749	(1,472)	277
SAU 34	0.00517749%	17,693	-	21	-	-	21	-	-	-	-	426	(1,090)	(664)
SAU 35	0.01160251%	39,648	-	48	-	-	48	-	-	-	-	954	(11,261)	(10,307)
SAU 39	0.02061170%	70,434	-	85	-	-	85	-	-	-	-	1,694	8,559	10,253
SAU 41	0.01549819%	52,960	-	64	-	-	64	-	-	-	-	1,274	(2,675)	(1,401)
SAU 42	2.73373867%	9,341,735	-	11,228	-	-	11,228	-	-	-	-	224,738	179,351	404,089
SAU 44	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(100,915)	(100,915)
SAU 46	0.00867332%	29,638	-	36	-	-	36	-	-	-	-	713	2,947	3,660
SAU 48	0.01736949%	59,355	-	71	-	-	71	-	-	-	-	1,428	(867)	561
SAU 50	0.00905718%	30,950	-	37	-	-	37	-	-	-	-	745	(5,523)	(4,778)
SAU 53	0.07253967%	247,883	-	298	-	-	298	-	-	-	-	5,963	2,736	8,699
SAU 58	0.00295661%	10,103	-	12	-	-	12	-	-	-	-	243	90	333
SAU 67	0.01090334%	37,259	-	45	-	-	45	-	-	-	-	896	(4,830)	(3,934)
SAU 70	0.01152939%	39,398	-	47	-	-	47	-	-	-	-	948	(225)	723

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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	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
Seabrook SD	0.25537399%	\$ 872,664	\$ -	\$ 1,049	\$ -	\$ -	\$ 1,049	\$ -	\$ -	\$ -	\$ -	\$ 20,994	\$ (16,257)	\$ 4,737
Seacoast Charter School	0.03789894%	129,508	-	156	-	-	156	-	-	-	-	3,116	(1,004)	2,112
Shaker Regional SD - SAU 80	0.33773625%	1,154,113	-	1,387	-	-	1,387	-	-	-	-	27,765	(57,255)	(29,490)
Somersworth Housing Authority	0.00438236%	14,975	-	18	-	-	18	-	-	-	-	360	(829)	(469)
Somersworth SD	0.34956953%	1,194,549	-	1,436	-	-	1,436	-	-	-	-	28,738	(27,240)	1,498
Souhegan Coop SD	0.26201378%	895,354	-	1,076	-	-	1,076	-	-	-	-	21,540	(53,541)	(32,001)
South Hampton SD	0.03564150%	121,794	-	146	-	-	146	-	-	-	-	2,930	3,797	6,727
Southern NH Planning Comm	0.00491244%	16,787	-	20	-	-	20	-	-	-	-	404	1,088	1,492
Stark SD	0.00611885%	20,909	-	25	-	-	25	-	-	-	-	503	3,522	4,025
State of New Hampshire	18.22022145%	62,262,162	-	74,835	-	-	74,835	-	-	-	-	1,497,873	550,616	2,048,489
Stewartstown SD	0.01943272%	66,405	-	80	-	-	80	-	-	-	-	1,598	(1,012)	586
Stoddard SD	0.01423238%	48,635	-	58	-	-	58	-	-	-	-	1,170	(1,941)	(771)
Strafford County	0.80199422%	2,740,576	-	3,294	-	-	3,294	-	-	-	-	65,931	122,678	188,609
Strafford SD	0.08039729%	274,734	-	330	-	-	330	-	-	-	-	6,609	(47,347)	(40,738)
Stratford SD	0.02089274%	71,395	-	86	-	-	86	-	-	-	-	1,718	9,860	11,578
Stratham SD	0.20236072%	691,507	-	831	-	-	831	-	-	-	-	16,636	35,020	51,656
Sullivan County	0.21090380%	720,701	-	866	-	-	866	-	-	-	-	17,338	28,965	46,303
Sunapee SD	0.16700711%	570,697	-	686	-	-	686	-	-	-	-	13,730	(30,088)	(16,358)
Swnh District Fire Mutual Aid	0.01272437%	43,482	-	52	-	-	52	-	-	-	-	1,046	(1,467)	(421)
Tamworth SD	0.07557167%	258,244	-	310	-	-	310	-	-	-	-	6,213	14,028	20,241
Thornton Public School Library	0.00026504%	906	-	1	-	-	1	-	-	-	-	22	319	341
Thornton SD	0.06846119%	233,946	-	281	-	-	281	-	-	-	-	5,628	(1,859)	3,769
Tilton-Northfield Fire Dist	0.10861528%	371,160	-	446	-	-	446	-	-	-	-	8,929	19,392	28,321
Timberlane Reg SD	0.99606319%	3,403,748	-	4,091	-	-	4,091	-	-	-	-	81,886	(111,454)	(29,568)
Town of Alexandria	0.01077539%	36,822	-	44	-	-	44	-	-	-	-	886	2,098	2,984
Town of Allenstown	0.06136671%	209,702	-	252	-	-	252	-	-	-	-	5,045	(40,139)	(35,094)
Town of Alstead	0.00964667%	32,965	-	40	-	-	40	-	-	-	-	793	3,178	3,971
Town of Alton	0.11810887%	403,602	-	485	-	-	485	-	-	-	-	9,710	19,085	28,795
Town of Amherst	0.13263828%	453,252	-	545	-	-	545	-	-	-	-	10,904	(21,544)	(10,640)
Town of Andover	0.01016990%	34,753	-	42	-	-	42	-	-	-	-	836	1,176	2,012
Town of Antrim	0.03143279%	107,412	-	129	-	-	129	-	-	-	-	2,584	(5,486)	(2,902)
Town of Ashland	0.03066508%	104,789	-	126	-	-	126	-	-	-	-	2,521	(3,018)	(497)
Town of Atkinson	0.06884962%	235,273	-	283	-	-	283	-	-	-	-	5,660	4,000	9,660
Town of Auburn	0.06935229%	236,991	-	285	-	-	285	-	-	-	-	5,701	8,221	13,922
Town of Barnstead	0.06586788%	225,084	-	271	-	-	271	-	-	-	-	5,415	11,539	16,954
Town of Barrington	0.09158852%	312,976	-	376	-	-	376	-	-	-	-	7,529	40,720	48,249
Town of Bartlett	0.02242816%	76,642	-	92	-	-	92	-	-	-	-	1,844	5,587	7,431
Town of Bedford	0.48473715%	1,656,444	-	1,991	-	-	1,991	-	-	-	-	39,850	(71,909)	(32,059)
Town of Belmont	0.15510529%	530,026	-	637	-	-	637	-	-	-	-	12,751	55,266	68,017
Town of Bennington	0.01348295%	46,074	-	55	-	-	55	-	-	-	-	1,108	9,276	10,384
Town of Bethlehem	0.03560951%	121,685	-	146	-	-	146	-	-	-	-	2,927	9,368	12,295
Town of Boscawen	0.04608330%	157,476	-	189	-	-	189	-	-	-	-	3,788	17,310	21,098
Town of Bow	0.13309982%	454,829	-	547	-	-	547	-	-	-	-	10,942	(161)	10,781
Town of Bradford	0.02175185%	74,330	-	89	-	-	89	-	-	-	-	1,788	3,808	5,596
Town of Brentwood	0.06404913%	218,869	-	263	-	-	263	-	-	-	-	5,265	91,155	96,420
Town of Bristol	0.10744544%	367,163	-	441	-	-	441	-	-	-	-	8,833	16,908	25,741
Town of Brookline	0.06839722%	233,727	-	281	-	-	281	-	-	-	-	5,623	(7,917)	(2,294)
Town of Campton	0.06861656%	234,477	-	282	-	-	282	-	-	-	-	5,641	21,324	26,965
Town of Canaan	0.04302844%	147,037	-	177	-	-	177	-	-	-	-	3,537	17,423	20,960

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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	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	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town of Candia	0.03213652%	\$ 109,817	\$ -	\$ 132	\$ -	\$ -	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ 2,642	\$ (16,849)	\$ (14,207)
Town of Canterbury	0.01303968%	44,559	-	54	-	-	54	-	-	-	-	1,072	2,657	3,729
Town of Carroll	0.02890117%	98,761	-	119	-	-	119	-	-	-	-	2,376	3,795	6,171
Town of Center Harbor	0.02294683%	78,414	-	94	-	-	94	-	-	-	-	1,886	(1,050)	836
Town of Charlestown	0.03603449%	123,137	-	148	-	-	148	-	-	-	-	2,962	768	3,730
Town of Chester	0.06314205%	215,769	-	259	-	-	259	-	-	-	-	5,191	(16,570)	(11,379)
Town of Chesterfield	0.03236501%	110,598	-	133	-	-	133	-	-	-	-	2,661	(16,605)	(13,944)
Town of Chichester	0.02572293%	87,900	-	106	-	-	106	-	-	-	-	2,115	13,260	15,375
Town of Clarksville	0.00031988%	1,093	-	1	-	-	1	-	-	-	-	26	(3)	23
Town of Colebrook	0.02815402%	96,208	-	116	-	-	116	-	-	-	-	2,315	3,109	5,424
Town of Conway	0.15572448%	532,142	-	640	-	-	640	-	-	-	-	12,802	(20,986)	(8,184)
Town of Cornish	0.00628564%	21,479	-	26	-	-	26	-	-	-	-	517	16,994	17,511
Town of Croydon	0.00035872%	1,226	-	1	-	-	1	-	-	-	-	29	(44)	(15)
Town of Danville	0.02997276%	102,423	-	123	-	-	123	-	-	-	-	2,464	(8,777)	(6,313)
Town of Deerfield	0.04449761%	152,057	-	183	-	-	183	-	-	-	-	3,658	(4,801)	(1,143)
Town of Deering	0.00331304%	11,321	-	14	-	-	14	-	-	-	-	272	(23,850)	(23,578)
Town of Derry	0.92168193%	3,149,573	-	3,786	-	-	3,786	-	-	-	-	75,771	(175,418)	(99,647)
Town of Dorchester	0.00070602%	2,413	-	3	-	-	3	-	-	-	-	58	110	168
Town of Dublin	0.01838397%	62,822	-	76	-	-	76	-	-	-	-	1,511	8,809	10,320
Town of Dunbarton	0.02332611%	79,710	-	96	-	-	96	-	-	-	-	1,918	(21,001)	(19,083)
Town of Durham	0.33063263%	1,129,838	-	1,358	-	-	1,358	-	-	-	-	27,181	22,930	50,111
Town of East Kingstown	0.03320127%	113,455	-	136	-	-	136	-	-	-	-	2,729	10,200	12,929
Town of Effingham	0.00938391%	32,067	-	39	-	-	39	-	-	-	-	771	2,188	2,959
Town of Enfield	0.04480378%	153,104	-	184	-	-	184	-	-	-	-	3,683	(6,368)	(2,685)
Town of Epping	0.15383719%	525,693	-	632	-	-	632	-	-	-	-	12,647	25,411	38,058
Town of Epsom	0.05455326%	186,419	-	224	-	-	224	-	-	-	-	4,485	(2,042)	2,443
Town of Exeter	0.36236474%	1,238,273	-	1,488	-	-	1,488	-	-	-	-	29,790	37,116	66,906
Town of Farmington	0.08373547%	286,141	-	344	-	-	344	-	-	-	-	6,884	64,554	71,438
Town of Fitzwilliam	0.01941215%	66,335	-	80	-	-	80	-	-	-	-	1,596	1,604	3,200
Town of Franconia	0.00572585%	19,566	-	24	-	-	24	-	-	-	-	471	4,028	4,499
Town of Freedom	0.02008847%	68,646	-	83	-	-	83	-	-	-	-	1,651	1,209	2,860
Town of Fremont	0.01500466%	51,274	-	62	-	-	62	-	-	-	-	1,234	12,210	13,444
Town of Gileford	0.03194003%	109,145	-	131	-	-	131	-	-	-	-	2,626	(1,292)	1,334
Town of Gilford	0.23283843%	795,656	-	956	-	-	956	-	-	-	-	19,141	44,944	64,085
Town of Gilmanton	0.06229436%	212,872	-	256	-	-	256	-	-	-	-	5,121	25,430	30,551
Town of Goffstown	0.37425057%	1,278,890	-	1,537	-	-	1,537	-	-	-	-	30,767	54,630	85,397
Town of Gorham	0.05115797%	174,817	-	210	-	-	210	-	-	-	-	4,206	4,189	8,395
Town of Goshen	0.00114700%	3,920	-	5	-	-	5	-	-	-	-	94	(340)	(246)
Town of Grafton	0.00666265%	22,768	-	27	-	-	27	-	-	-	-	548	(8,506)	(7,958)
Town of Grantham	0.03223477%	110,153	-	132	-	-	132	-	-	-	-	2,650	1,564	4,214
Town of Greenfield	0.01938930%	66,257	-	80	-	-	80	-	-	-	-	1,594	6,906	8,500
Town of Greenland	0.08637448%	295,159	-	355	-	-	355	-	-	-	-	7,101	26,128	33,229
Town of Greenville	0.02603367%	88,962	-	107	-	-	107	-	-	-	-	2,140	(11,397)	(9,257)
Town of Groton	0.00065575%	2,241	-	3	-	-	3	-	-	-	-	54	(267)	(213)
Town of Hampstead	0.11282171%	385,534	-	463	-	-	463	-	-	-	-	9,275	27,861	37,136
Town of Hampton	0.60323216%	2,061,366	-	2,478	-	-	2,478	-	-	-	-	49,591	46,941	96,532
Town of Hampton Falls	0.03684562%	125,909	-	151	-	-	151	-	-	-	-	3,029	(36,824)	(33,795)
Town of Hancock	0.01701762%	58,153	-	70	-	-	70	-	-	-	-	1,399	25,291	26,690
Town of Hanover	0.31753583%	1,085,084	-	1,304	-	-	1,304	-	-	-	-	26,104	(22,802)	3,302
Town of Harrisville	0.00266871%	9,120	-	11	-	-	11	-	-	-	-	219	(7,144)	(6,925)

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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		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
						Contributions	Total Deferred Outflows of Resources			Contributions	Total Deferred Inflows of Resources				
Town of Haverhill	0.03529420%	\$ 120,607	\$ -	\$ 145	\$ -	\$ -	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,902	\$ 23,206	\$ 26,108
Town of Hebron	0.00667407%	22,807	-	27	-	-	27	-	-	-	-	-	549	3,234	3,783
Town of Henniker	0.06279475%	214,582	-	258	-	-	258	-	-	-	-	-	5,162	(17,217)	(12,055)
Town of Hillsborough	0.09454056%	323,064	-	388	-	-	388	-	-	-	-	-	7,772	(10,864)	(3,092)
Town of Hinsdale	0.04065904%	138,940	-	167	-	-	167	-	-	-	-	-	3,343	923	4,266
Town of Holderness	0.04275426%	146,100	-	176	-	-	176	-	-	-	-	-	3,515	20,453	23,968
Town of Hollis	0.16759660%	572,711	-	688	-	-	688	-	-	-	-	-	13,778	(5,260)	8,518
Town of Hooksett	0.37674106%	1,287,400	-	1,547	-	-	1,547	-	-	-	-	-	30,972	(65,010)	(34,038)
Town of Hopkinton	0.09332502%	318,910	-	383	-	-	383	-	-	-	-	-	7,672	4,244	11,916
Town of Hudson	0.68709330%	2,347,936	-	2,822	-	-	2,822	-	-	-	-	-	56,485	(67,227)	(10,742)
Town of Jackson	0.01704504%	58,246	-	70	-	-	70	-	-	-	-	-	1,401	4,640	6,041
Town of Jaffrey	0.08462885%	289,194	-	348	-	-	348	-	-	-	-	-	6,957	(26,890)	(19,933)
Town of Jefferson	0.00082026%	2,803	-	3	-	-	3	-	-	-	-	-	67	379	446
Town of Kensington	0.04017237%	137,277	-	165	-	-	165	-	-	-	-	-	3,303	18,563	21,866
Town of Kingston	0.08793961%	300,507	-	361	-	-	361	-	-	-	-	-	7,229	84,380	91,609
Town of Lancaster	0.04936664%	168,696	-	203	-	-	203	-	-	-	-	-	4,058	19,043	23,101
Town of Lee	0.06472545%	221,180	-	266	-	-	266	-	-	-	-	-	5,321	(22,891)	(17,570)
Town of Lempster	0.00177305%	6,059	-	7	-	-	7	-	-	-	-	-	146	184	330
Town of Lincoln	0.06543604%	223,608	-	269	-	-	269	-	-	-	-	-	5,379	(4,703)	676
Town of Lisbon	0.01870613%	63,923	-	77	-	-	77	-	-	-	-	-	1,538	2,434	3,972
Town of Litchfield	0.09220772%	315,092	-	379	-	-	379	-	-	-	-	-	7,580	(36,364)	(28,784)
Town of Littleton	0.16281897%	556,385	-	669	-	-	669	-	-	-	-	-	13,385	33,601	46,986
Town of Londonderry	0.82897154%	2,832,763	-	3,405	-	-	3,405	-	-	-	-	-	68,149	(20,533)	47,616
Town of Loudon	0.11881261%	406,007	-	488	-	-	488	-	-	-	-	-	9,767	194,802	204,569
Town of Lyme	0.01667489%	56,981	-	68	-	-	68	-	-	-	-	-	1,371	2,333	3,704
Town of Lyndeborough	0.00642045%	21,940	-	26	-	-	26	-	-	-	-	-	528	11,720	12,248
Town of Madison	0.02673055%	91,344	-	110	-	-	110	-	-	-	-	-	2,197	(3,321)	(1,124)
Town of Marlborough	0.01593917%	54,467	-	65	-	-	65	-	-	-	-	-	1,310	(5,264)	(3,954)
Town of Marlow	0.00123154%	4,208	-	5	-	-	5	-	-	-	-	-	101	157	258
Town of Mason	0.01439232%	49,181	-	59	-	-	59	-	-	-	-	-	1,183	11,102	12,285
Town of Meredith	0.11066937%	378,180	-	455	-	-	455	-	-	-	-	-	9,098	(10,697)	(1,599)
Town of Merrimack	0.63942888%	2,185,057	-	2,626	-	-	2,626	-	-	-	-	-	52,567	(12,152)	40,415
Town of Middleton	0.02059342%	70,372	-	85	-	-	85	-	-	-	-	-	1,693	(7,852)	(6,159)
Town of Milford	0.21707748%	741,797	-	892	-	-	892	-	-	-	-	-	17,846	(491)	17,355
Town of Milton	0.04545725%	155,337	-	187	-	-	187	-	-	-	-	-	3,737	(40,625)	(36,888)
Town of Monroe	0.00131608%	4,497	-	5	-	-	5	-	-	-	-	-	108	(482)	(374)
Town of Mont Vernon	0.02272291%	77,649	-	93	-	-	93	-	-	-	-	-	1,868	(4,623)	(2,755)
Town of Moultonborough	0.08192129%	279,942	-	336	-	-	336	-	-	-	-	-	6,735	(56,702)	(49,967)
Town of Nelson	0.00134121%	4,583	-	6	-	-	6	-	-	-	-	-	110	61	171
Town of New Boston	0.05443674%	186,021	-	224	-	-	224	-	-	-	-	-	4,475	33,093	37,568
Town of New Castle	0.03858211%	131,843	-	158	-	-	158	-	-	-	-	-	3,172	13,044	16,216
Town of New Durham	0.03040689%	103,906	-	125	-	-	125	-	-	-	-	-	2,500	(8,099)	(5,599)
Town of New Hampton	0.03309388%	113,088	-	136	-	-	136	-	-	-	-	-	2,721	12,901	15,622
Town of New Ipswich	0.03303904%	112,901	-	136	-	-	136	-	-	-	-	-	2,716	27,953	30,669
Town of New London	0.07914062%	270,439	-	325	-	-	325	-	-	-	-	-	6,506	12,899	19,405
Town of Newbury	0.02804663%	95,841	-	115	-	-	115	-	-	-	-	-	2,306	2,337	4,643
Town of Newfields	0.02782957%	95,099	-	114	-	-	114	-	-	-	-	-	2,288	35,465	37,753
Town of Newington	0.13408916%	458,210	-	551	-	-	551	-	-	-	-	-	11,023	4,167	15,190
Town of Newmarket	0.10351777%	353,741	-	425	-	-	425	-	-	-	-	-	8,510	(7,658)	852
Town of Newport	0.09923594%	339,109	-	408	-	-	408	-	-	-	-	-	8,158	(33,370)	(25,212)

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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		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
						Contributions	Total Deferred Outflows of Resources							
Town of Newton	0.04484262%	\$ 153,236	\$ -	\$ 184	\$ -	\$ -	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ 3,686	\$ 11,606	\$ 15,292
Town of North Hampton	0.16102078%	550,240	-	661	-	-	661	-	-	-	-	13,237	(47,117)	(33,880)
Town of Northfield	0.03665826%	125,269	-	151	-	-	151	-	-	-	-	3,014	(3,844)	(830)
Town of Northumberland	0.02304051%	78,734	-	95	-	-	95	-	-	-	-	1,894	18,294	20,188
Town of Northwood	0.04855094%	165,908	-	199	-	-	199	-	-	-	-	3,991	(26,926)	(22,935)
Town of Nottingham	0.05651824%	193,134	-	232	-	-	232	-	-	-	-	4,646	44,848	49,494
Town of Orford	0.00739837%	25,282	-	30	-	-	30	-	-	-	-	608	(381)	227
Town of Ossipee	0.05399576%	184,514	-	222	-	-	222	-	-	-	-	4,439	(14,372)	(9,933)
Town of Pelham	0.35261982%	1,204,973	-	1,448	-	-	1,448	-	-	-	-	28,989	27,526	56,515
Town of Pembroke	0.06784657%	231,845	-	279	-	-	279	-	-	-	-	5,578	(12,569)	(6,991)
Town of Peterborough	0.11786210%	402,759	-	484	-	-	484	-	-	-	-	9,689	21,081	30,770
Town of Piermont	0.00660781%	22,580	-	27	-	-	27	-	-	-	-	543	3,244	3,787
Town of Pittsburg	0.00146459%	5,005	-	6	-	-	6	-	-	-	-	120	(12,836)	(12,716)
Town of Pittsfield	0.05219529%	178,362	-	214	-	-	214	-	-	-	-	4,291	(8,118)	(3,827)
Town of Plainfield	0.02222938%	75,962	-	91	-	-	91	-	-	-	-	1,827	(1,946)	(119)
Town of Plaistow	0.13300157%	454,493	-	546	-	-	546	-	-	-	-	10,934	(7,145)	3,789
Town of Plymouth	0.15295067%	522,663	-	628	-	-	628	-	-	-	-	12,574	30,760	43,334
Town of Raymond	0.11792380%	402,969	-	484	-	-	484	-	-	-	-	9,694	(11,916)	(2,222)
Town of Rindge	0.05461267%	186,622	-	224	-	-	224	-	-	-	-	4,490	5,825	10,315
Town of Rollinsford	0.02275033%	77,742	-	93	-	-	93	-	-	-	-	1,870	(3,473)	(1,603)
Town of Rumney	0.00952100%	32,535	-	39	-	-	39	-	-	-	-	783	(571)	212
Town of Rye	0.15749296%	538,185	-	647	-	-	647	-	-	-	-	12,947	(13,829)	(882)
Town of Salem	1.09891149%	3,755,202	-	4,514	-	-	4,514	-	-	-	-	90,341	(71,034)	19,307
Town of Salisbury	0.00050495%	1,726	-	2	-	-	2	-	-	-	-	42	(147)	(105)
Town of Sanbornton	0.04617241%	157,780	-	190	-	-	190	-	-	-	-	3,796	7,193	10,989
Town of Sandown	0.05313894%	181,586	-	218	-	-	218	-	-	-	-	4,369	4,075	8,444
Town of Sandwich	0.01712044%	58,504	-	70	-	-	70	-	-	-	-	1,407	1,014	2,421
Town of Seabrook	0.53196516%	1,817,832	-	2,185	-	-	2,185	-	-	-	-	43,732	513	44,245
Town of Shelburne	0.00075172%	2,569	-	3	-	-	3	-	-	-	-	62	85	147
Town of South Hampton	0.00504725%	17,247	-	21	-	-	21	-	-	-	-	415	(18,254)	(17,839)
Town of Springfield	0.01329330%	45,426	-	55	-	-	55	-	-	-	-	1,093	3,219	4,312
Town of Stark	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(501)	(501)
Town of Stewartstown	0.00034273%	1,171	-	1	-	-	1	-	-	-	-	28	173	201
Town of Strafford	0.04144275%	141,618	-	170	-	-	170	-	-	-	-	3,407	(5,306)	(1,899)
Town of Stratford	0.00064433%	2,202	-	3	-	-	3	-	-	-	-	53	271	324
Town of Stratham	0.09415670%	321,752	-	387	-	-	387	-	-	-	-	7,741	(9,178)	(1,437)
Town of Sugar Hill	0.01349894%	46,129	-	55	-	-	55	-	-	-	-	1,110	665	1,775
Town of Sunapee	0.03818683%	130,492	-	157	-	-	157	-	-	-	-	3,139	(24,861)	(21,722)
Town of Sutton	0.02271377%	77,618	-	93	-	-	93	-	-	-	-	1,867	25,099	26,966
Town of Swanzy	0.06776203%	231,556	-	278	-	-	278	-	-	-	-	5,571	12,224	17,795
Town of Tamworth	0.02080363%	71,090	-	85	-	-	85	-	-	-	-	1,710	10,446	12,156
Town of Thornton	0.03050742%	104,250	-	125	-	-	125	-	-	-	-	2,508	12,792	15,300
Town of Tilton	0.06635684%	226,755	-	273	-	-	273	-	-	-	-	5,455	(16,940)	(11,485)
Town of Troy	0.01441974%	49,275	-	59	-	-	59	-	-	-	-	1,185	(1,414)	(229)
Town of Troy Water And Sewer	0.00104875%	3,584	-	4	-	-	4	-	-	-	-	86	(84)	2
Town of Tuftonboro	0.04212821%	143,961	-	173	-	-	173	-	-	-	-	3,463	4,446	7,909
Town of Unity	0.00093222%	3,186	-	4	-	-	4	-	-	-	-	77	(210)	(133)
Town of Wakefield	0.10162590%	347,276	-	417	-	-	417	-	-	-	-	8,355	4,839	13,194
Town of Walpole	0.03736199%	127,673	-	153	-	-	153	-	-	-	-	3,071	8,930	12,001
Town of Warner	0.02009532%	68,670	-	83	-	-	83	-	-	-	-	1,652	(3,607)	(1,955)

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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	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 Warren	0.00381343%	\$ 13,031	\$ -	\$ 16	\$ -	\$ -	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ 313	\$ 177	\$ 490
Town of Washington	0.00666722%	22,783	-	27	-	-	27	-	-	-	-	548	1,284	1,832
Town of Waterville Valley	0.04988759%	170,476	-	205	-	-	205	-	-	-	-	4,101	18,930	23,031
Town of Weare	0.09473934%	323,743	-	389	-	-	389	-	-	-	-	7,788	3,524	11,312
Town of Webster	0.01119580%	38,258	-	46	-	-	46	-	-	-	-	920	1,874	2,794
Town of Westmoreland	0.00121554%	4,154	-	5	-	-	5	-	-	-	-	100	(386)	(286)
Town of Whitefield	0.03311673%	113,167	-	136	-	-	136	-	(2,451)	-	-	2,722	(2,451)	271
Town of Wilmot	0.00807469%	27,593	-	33	-	-	33	-	-	-	-	664	(1,001)	(337)
Town of Wilton	0.04654255%	159,045	-	191	-	-	191	-	-	-	-	3,826	(25,724)	(21,898)
Town of Winchester	0.01716614%	58,660	-	71	-	-	71	-	-	-	-	1,411	(39,123)	(37,712)
Town of Windham	0.33854966%	1,156,892	-	1,391	-	-	1,391	-	-	-	-	27,832	(76,698)	(48,866)
Town of Wolfeboro	0.19526166%	667,248	-	802	-	-	802	-	-	-	-	16,052	64,264	80,316
Town of Woodstock	0.03978166%	135,942	-	163	-	-	163	-	-	-	-	3,270	17,457	20,727
Unity SD	0.02777473%	94,912	-	114	-	-	114	-	-	-	-	2,283	11,032	13,315
Village District of Eastman	0.00231913%	7,925	-	10	-	-	10	-	-	-	-	191	694	885
Village District of Eidelweiss	0.00137320%	4,693	-	6	-	-	6	-	-	-	-	113	1,210	1,323
Virtual Lrng Acad Charter Schl	0.14445099%	493,618	-	593	-	-	593	-	-	-	-	11,875	(234)	11,641
Wakefield SD	0.10042407%	343,169	-	412	-	-	412	-	-	-	-	8,256	(29,931)	(21,675)
Warner Village Water District	0.00066946%	2,288	-	3	-	-	3	-	-	-	-	55	(475)	(420)
Warren SD	0.02187751%	74,760	-	90	-	-	90	-	-	-	-	1,799	(8,892)	(7,093)
Washington SD	0.01218058%	41,623	-	50	-	-	50	-	-	-	-	1,001	(1,377)	(376)
Waterville Estates Village Dis	0.00554078%	18,934	-	23	-	-	23	-	-	-	-	456	5,174	5,630
Waterville Valley SD	0.01858046%	63,493	-	76	-	-	76	-	-	-	-	1,527	(1,593)	(66)
Weare SD	0.20269202%	692,639	-	833	-	-	833	-	-	-	-	16,663	5,080	21,743
Weeks Public Library	0.00067175%	2,296	-	3	-	-	3	-	-	-	-	55	(19)	36
Wentworth SD	0.01997651%	68,264	-	82	-	-	82	-	-	-	-	1,642	(2,005)	(363)
Westmoreland SD	0.03553639%	121,435	-	146	-	-	146	-	-	-	-	2,921	(2,864)	57
White Mountains Reg SD	0.30029200%	1,026,158	-	1,233	-	-	1,233	-	-	-	-	24,687	30,724	55,411
Wilton-Lyndeborough Coop SD	0.14573737%	498,014	-	599	-	-	599	-	-	-	-	11,981	(35,283)	(23,302)
Winchester SD	0.08533944%	291,622	-	351	-	-	351	-	-	-	-	7,016	(39,113)	(32,097)
Windham SD	0.75642274%	2,584,849	-	3,107	-	-	3,107	-	-	-	-	62,185	(276)	61,909
Winnacunnet Coop SD	0.40251883%	1,375,488	-	1,653	-	-	1,653	-	-	-	-	33,091	(37,465)	(4,374)
Winnisquam Reg SD	0.32157317%	1,098,880	-	1,321	-	-	1,321	-	-	-	-	26,436	(163,621)	(137,185)
Woodsville Fire District	0.00508609%	17,380	-	21	-	-	21	-	-	-	-	418	5,233	5,651
Woodsville Water & Light Dept	0.00160169%	5,473	-	7	-	-	7	-	-	-	-	132	(4,927)	(4,795)
Total for All Employers	100.000021%	\$ 341,720,194	\$ -	\$ 410,728	\$ -	\$ -	\$ 410,728	\$ -	\$ -	\$ -	\$ -	\$ 8,220,920	\$ -	\$ 8,220,920

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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, 2023		
		Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount	Discount Rate 1%	Discount Rate 1%
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Allenstown SD	0.0944%	\$ 322,728	\$ 298,486	\$ 350,515
Alton SD	0.1310%	447,685	414,055	486,230
Amherst SD	0.4347%	1,485,570	1,373,977	1,613,475
Andover SD	0.0552%	188,465	174,308	204,692
Androscoggin Valley Reg Refuse	0.0061%	20,886	19,317	22,684
Ashland SD	0.0553%	188,856	174,669	205,116
Auburn SD	0.1308%	446,857	413,290	485,331
Barnstead SD	0.1068%	365,070	337,647	396,502
Barrington SD	0.2526%	863,092	798,258	937,403
Bartlett SD	0.0600%	204,940	189,545	222,585
Bath SD	0.0199%	67,866	62,768	73,709
Bcep Solid Waste District	0.0023%	7,925	7,330	8,607
Bedford SD	1.0537%	3,600,732	3,330,251	3,910,749
Belknap County	0.2500%	854,285	790,112	927,837
Belknap County Conserv. Dist	0.0004%	1,273	1,177	1,382
Berlin Housing Authority	0.0025%	8,378	7,748	9,099
Berlin Water Works	0.0042%	14,343	13,266	15,578
Bethlehem SD	0.0519%	177,519	164,184	192,803
Bow SD - SAU 67	0.4683%	1,600,181	1,479,978	1,737,954
Brentwood SD	0.0913%	311,891	288,462	338,744
Brookline Public Library	0.0006%	2,155	1,993	2,340
Brookline SD	0.1399%	478,034	442,125	519,192
Campton SD	0.0914%	312,391	288,925	339,287
Candia SD	0.0713%	243,760	225,449	264,747
Carroll County	0.2529%	864,123	799,211	938,522
Center Conway Fire Precinct	0.0046%	15,561	14,392	16,901
Central Hooksett Wtr Precinct	0.0013%	4,450	4,116	4,834
Cheshire County	0.2216%	757,382	700,489	822,591
Chester SD - (SAU 82)	0.1351%	461,559	426,888	501,299
Chesterfield SD	0.0778%	265,747	245,784	288,627
Chichester SD	0.0638%	217,908	201,540	236,670
City of Berlin	0.2525%	862,936	798,114	937,233
City of Claremont	0.2281%	779,572	721,012	846,692
City of Concord	1.3608%	4,650,134	4,300,824	5,050,503
City of Dover	1.7237%	5,890,258	5,447,792	6,397,399
City of Franklin	0.2300%	785,935	726,897	853,603
City of Keene	0.7120%	2,432,909	2,250,153	2,642,378
City of Laconia	0.5904%	2,017,673	1,866,109	2,191,392
City of Lebanon	0.5194%	1,774,780	1,641,461	1,927,585
City of Manchester	3.3681%	11,509,311	10,644,751	12,500,244
City of Nashua	2.8156%	9,621,544	8,898,790	10,449,943
City of Portsmouth	0.9722%	3,322,266	3,072,703	3,608,308
City of Rochester	0.6282%	2,146,635	1,985,383	2,331,457
City of Somersworth	0.2715%	927,936	858,231	1,007,830
Claremont SD	0.4393%	1,501,287	1,388,513	1,630,546
Cocheco Academy of The Arts	0.0006%	2,030	1,878	2,205

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Colebrook SD	0.0856%	\$ 292,473	\$ 270,503	\$ 317,655
Community College System of NH	0.7838%	2,678,379	2,477,183	2,908,983
Concord SD	1.3682%	4,675,564	4,324,344	5,078,123
Contoocook Valley SD	0.7324%	2,502,898	2,314,884	2,718,393
Conway SD	0.4201%	1,435,483	1,327,652	1,559,076
Conway Village Fire District	0.0383%	130,882	121,051	142,151
Cook Memorial Library	0.0003%	1,054	975	1,145
Coos County Institute	0.1375%	469,945	434,643	510,406
Coos County Nursing Home	0.0286%	97,660	90,324	106,069
Cornish SD	0.0366%	124,902	115,519	135,656
County of Merrimack	0.6558%	2,241,125	2,072,776	2,434,082
Croydon Village School	0.0046%	15,819	14,630	17,181
Deerfield Community School	0.1320%	451,175	417,283	490,020
Derry Coop SD	0.8831%	3,017,738	2,791,050	3,277,560
Derry Housing Authority	0.0003%	1,187	1,098	1,289
Dover Housing Authority	0.0111%	38,063	35,204	41,340
Dresden SD	0.1951%	666,616	616,541	724,011
Dunbarton SD - SAU 67	0.0560%	191,346	176,973	207,821
East Kingston SD	0.0429%	146,693	135,674	159,323
Epping SD	0.2400%	819,977	758,382	890,576
Epsom SD	0.1053%	359,769	332,743	390,744
Errol SD	0.0042%	14,187	13,121	15,408
Exeter Reg Coop SD	0.9047%	3,091,443	2,859,220	3,357,612
Exeter SD	0.3302%	1,128,495	1,043,725	1,225,657
Fall Mountain Reg SD	0.4367%	1,492,355	1,380,252	1,620,845
Farmington SD - (SAU 61)	0.2148%	734,169	679,020	797,380
Franklin SD	0.2335%	797,772	737,844	866,459
Freedom SD	0.0172%	58,785	54,369	63,846
Fremont SD - SAU 83	0.0993%	339,258	313,773	368,467
Gilford SD	0.3379%	1,154,769	1,068,024	1,254,192
Gilmanton SD	0.1092%	373,120	345,092	405,245
Goffstown SD	0.6737%	2,302,182	2,129,246	2,500,396
Goffstown Village Precinct	0.0010%	3,459	3,199	3,757
Governor Wentworth Reg SD	0.7369%	2,518,123	2,328,966	2,734,929
Grafton County	0.3263%	1,114,988	1,031,232	1,210,986
Grantham SD	0.0736%	251,357	232,476	272,999
Great Bay Elearning School	0.0297%	101,603	93,971	110,351
Greenland SD	0.1250%	427,181	395,092	463,961
Grs Coop SD	0.1065%	364,040	336,694	395,383
Hampstead SD	0.2918%	997,137	922,233	1,082,988
Hampton Falls SD	0.0875%	299,133	276,663	324,888
Hampton SD - SAU 90	0.3475%	1,187,593	1,098,383	1,289,842
Hanover SD	0.1732%	591,723	547,274	642,670
Harrisville SD	0.0193%	65,992	61,034	71,673
Haverhill Coop SD	0.1800%	614,928	568,736	667,873
Henniker SD	0.1060%	362,252	335,040	393,441
Hill SD	0.0118%	40,202	37,183	43,664
Hillsboro-Deering SD	0.3597%	1,229,271	1,136,930	1,335,109
Hillsborough County	0.7563%	2,584,380	2,390,246	2,806,891

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
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%
Hinsdale SD	0.1698%	\$ 580,215	\$ 536,630	\$ 630,170
Holderness SD	0.0640%	218,752	202,319	237,586
Hollis SD	0.2241%	765,861	708,331	831,801
Hollis-Brookline Coop	0.3460%	1,182,190	1,093,386	1,283,974
Hooksett Public Library	0.0030%	10,291	9,518	11,177
Hooksett SD	0.2984%	1,019,748	943,146	1,107,547
Hooksett Sewer Commission	0.0033%	11,251	10,406	12,220
Hooksett Village Wtr Precinct	0.0026%	8,823	8,160	9,582
Hopkinton SD	0.3035%	1,037,261	959,344	1,126,567
Hudson SD	0.7424%	2,537,041	2,346,463	2,755,477
Inter-Lakes SD	0.3692%	1,261,478	1,166,718	1,370,089
Jackson SD	0.0212%	72,589	67,137	78,839
Jaffrey-Rindge Coop SD	0.3457%	1,181,300	1,092,562	1,283,008
John Stark SD	0.1664%	568,464	525,762	617,408
Kearsarge Reg SD - SAU 65	0.6062%	2,071,391	1,915,792	2,249,734
Keene SD	0.8033%	2,745,190	2,538,976	2,981,547
Kensington SD	0.0536%	183,218	169,455	198,993
Laconia Housing & Redevelopmnt	0.0135%	46,066	42,606	50,032
Laconia SD	0.5516%	1,885,065	1,743,462	2,047,366
Laconia Water Works	0.0080%	27,366	25,311	29,723
Lafayette Reg SD	0.0419%	143,024	132,280	155,338
Lakes Region Mutual Fire Aid	0.0096%	32,746	30,286	35,565
Lakes Region Planning Comm.	0.0016%	5,356	4,954	5,817
Land & Comm Heritage Inv Prog	0.0035%	11,962	11,063	12,991
Landaff SD	0.0028%	9,486	8,774	10,303
Lebanon SD	0.6005%	2,052,184	1,898,027	2,228,873
Lempster SD	0.0293%	100,159	92,635	108,782
Lincoln-Woodstock Coop SD	0.1013%	346,238	320,229	376,048
Lisbon Reg SD	0.0929%	317,372	293,532	344,697
Litchfield SD	0.3352%	1,145,384	1,059,344	1,243,999
Littleton Public Library	0.0012%	4,044	3,741	4,393
Littleton SD	0.2332%	797,007	737,137	865,628
Littleton Water & Light	0.0095%	32,426	29,990	35,218
Londonderry SD	1.2047%	4,116,735	3,807,493	4,471,179
Lower Bartlett Water Precinct	0.0012%	4,177	3,863	4,537
Lyme SD	0.0793%	270,853	250,507	294,173
Madison SD	0.0468%	159,951	147,936	173,723
Manchester SD	3.1909%	10,904,103	10,085,006	11,842,929
Marlborough SD	0.0470%	160,685	148,615	174,520
Marlow SD	0.0123%	42,131	38,966	45,758
Mascenic Reg SD	0.2390%	816,565	755,226	886,870
Mascoma Valley Regional SD	0.2883%	985,089	911,091	1,069,904
Mason SD (SAU 89)	0.0207%	70,684	65,374	76,770
Meriden Village Water District	0.0004%	1,390	1,285	1,509
Merrimack SD	0.9728%	3,324,234	3,074,523	3,610,445
Merrimack Valley SD	0.6078%	2,077,145	1,921,114	2,255,984
Merrimack Village District	0.0085%	28,967	26,791	31,461
Middleton SD	0.0523%	178,612	165,195	193,990

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
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%
Milan SD	0.0211%	\$ 71,996	\$ 66,588	\$ 78,195
Milford Area Communication Ctr	0.0026%	8,893	8,225	9,659
Milford SD	0.6027%	2,059,382	1,904,685	2,236,692
Milton SD	0.0988%	337,665	312,300	366,737
Monadnock Reg SD- SAU 93	0.3985%	1,361,730	1,259,440	1,478,973
Monroe SD	0.0413%	140,978	130,388	153,116
Mont Vernon SD	0.0629%	214,793	198,658	233,286
Moultonborough SD - SAU 45	0.2069%	707,037	653,926	767,912
Mountain Lakes District	0.0004%	1,499	1,386	1,628
Nashua Airport Authority	0.0023%	7,808	7,221	8,480
Nashua Housing Redevelop Auth	0.0108%	37,064	34,280	40,255
Nelson SD	0.0153%	52,367	48,433	56,876
New Boston SD	0.1249%	426,729	394,673	463,469
New Castle SD	0.0123%	41,873	38,728	45,479
New London-Springfield Wtr Sys	0.0014%	4,653	4,304	5,054
Newfields SD	0.0394%	134,482	124,380	146,061
Newfound Area SD	0.3171%	1,083,647	1,002,245	1,176,947
Newington SD	0.0189%	64,703	59,843	70,274
Newmarket Housing Authority	0.0015%	5,013	4,636	5,444
Newmarket SD	0.3288%	1,123,514	1,039,117	1,220,247
Newport SD	0.2198%	751,237	694,805	815,917
Next Charter School	0.0179%	61,120	56,528	66,382
NH Comm Development Fin Auth	0.0002%	523	484	568
NH Municipal Bond Bank	0.0019%	6,613	6,116	7,183
NH Retirement System	0.0000%	-	-	-
North Conway Wtr Precinct	0.0189%	64,438	59,597	69,986
North Country Charter Academy	0.0094%	32,004	29,600	34,760
North Country Edu Srvs Ag Inc	0.0144%	49,049	45,364	53,272
North Hampton SD	0.1358%	463,909	429,061	503,851
Northumberland SD	0.0958%	327,304	302,717	355,484
Northwood SD	0.1253%	428,173	396,009	465,038
Nottingham SD	0.1266%	432,725	400,219	469,982
Oyster River Coop SD	0.6970%	2,381,861	2,202,940	2,586,935
Pease Development Authority	0.0795%	271,712	251,302	295,106
Pelham SD	0.4169%	1,424,552	1,317,542	1,547,204
Pembroke SD	0.3907%	1,335,036	1,234,750	1,449,980
Pemi Baker Coop	0.1864%	636,970	589,122	691,812
Piermont SD	0.0153%	52,148	48,231	56,638
Pittsburg SD	0.0379%	129,360	119,643	140,498
Pittsfield SD	0.1152%	393,826	364,243	427,734
Plainfield SD	0.0750%	256,182	236,938	278,239
Plaistow Public Library	0.0013%	4,568	4,224	4,961
Plymouth SD	0.1414%	483,234	446,934	524,839
Plymouth Village Water & Sewer	0.0049%	16,888	15,620	18,342
Portsmouth Housing Authority	0.0163%	55,849	51,654	60,658
Portsmouth SD	0.9680%	3,307,806	3,059,329	3,592,603
Profile SD	0.0796%	271,845	251,424	295,250

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount	Discount Rate 1%	Discount Rate 1%
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Prospect Mountain High School	0.1496%	\$ 511,350	\$ 472,938	\$ 555,376
Raymond SD	0.3194%	1,091,299	1,009,322	1,185,258
Rivendell Interstate SD	0.0400%	136,676	126,409	148,443
Rochester SD	0.9816%	3,354,169	3,102,209	3,642,957
Rockingham County	0.6188%	2,114,607	1,955,762	2,296,671
Rockingham Planning Comm	0.0031%	10,728	9,922	11,652
Rollinsford SD	0.0394%	134,537	124,430	146,120
Rumney SD	0.0389%	133,053	123,058	144,509
Rye SD	0.1701%	581,144	537,489	631,179
Rye Water District	0.0021%	7,207	6,665	7,827
Salem Housing Authority	0.0027%	9,315	8,615	10,117
Salem SD	1.0541%	3,602,192	3,331,601	3,912,335
Sanborn Regional SD	0.4723%	1,614,017	1,492,775	1,752,981
Sanbornton Public Library	0.0006%	2,186	2,022	2,374
Sandown Public Library	0.0007%	2,514	2,325	2,731
SAU 02	0.0082%	28,085	25,975	30,503
SAU 03	0.3094%	1,057,304	977,881	1,148,336
SAU 06	0.0067%	23,056	21,325	25,042
SAU 07	0.0109%	37,228	34,431	40,433
SAU 09	0.0101%	34,354	31,774	37,312
SAU 13	0.0069%	23,681	21,902	25,720
SAU 15	0.0052%	17,864	16,522	19,402
SAU 16	0.0250%	85,410	78,994	92,763
SAU 19	0.0198%	67,631	62,551	73,454
SAU 20	0.0075%	25,766	23,830	27,984
SAU 21	0.0143%	48,783	45,119	52,983
SAU 23	0.0349%	119,264	110,306	129,533
SAU 24	0.0253%	86,378	79,889	93,815
SAU 29	0.0213%	72,683	67,223	78,941
SAU 34	0.0052%	17,693	16,363	19,216
SAU 35	0.0116%	39,648	36,670	43,062
SAU 39	0.0206%	70,434	65,143	76,499
SAU 41	0.0155%	52,960	48,982	57,520
SAU 42	2.7337%	9,341,735	8,640,000	10,146,044
SAU 46	0.0087%	29,638	27,412	32,190
SAU 48	0.0174%	59,355	54,896	64,465
SAU 50	0.0091%	30,950	28,625	33,615
SAU 53	0.0725%	247,883	229,262	269,225
SAU 58	0.0030%	10,103	9,344	10,973
SAU 67	0.0109%	37,259	34,460	40,467
SAU 70	0.0115%	39,398	36,439	42,790

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Seabrook SD	0.2554%	\$ 872,664	\$ 807,111	\$ 947,799
Seacoast Charter School	0.0379%	129,508	119,780	140,659
Shaker Regional SD - SAU 80	0.3377%	1,154,113	1,067,418	1,253,480
Somersworth Housing Authority	0.0044%	14,975	13,850	16,265
Somersworth SD	0.3496%	1,194,549	1,104,817	1,297,398
Souhegan Coop SD	0.2620%	895,354	828,096	972,442
South Hampton SD	0.0356%	121,794	112,645	132,280
Southern NH Planning Comm	0.0049%	16,787	15,526	18,232
Stark SD	0.0061%	20,909	19,339	22,710
State of New Hampshire	18.2202%	62,262,162	57,585,140	67,622,837
Stewartstown SD	0.0194%	66,405	61,417	72,123
Stoddard SD	0.0142%	48,635	44,982	52,822
Strafford County	0.8020%	2,740,576	2,534,708	2,976,535
Strafford SD	0.0804%	274,734	254,096	298,388
Stratford SD	0.0209%	71,395	66,032	77,542
Stratham SD	0.2024%	691,507	639,562	751,045
Sullivan County	0.2109%	720,701	666,563	782,752
Sunapee SD	0.1670%	570,697	527,827	619,833
Swnh District Fire Mutual Aid	0.0127%	43,482	40,215	47,225
Tamworth SD	0.0756%	258,244	238,845	280,478
Thornton Public School Library	0.0003%	906	838	984
Thornton SD	0.0685%	233,946	216,372	254,088
Tilton-Northfield Fire Dist	0.1086%	371,160	343,279	403,117
Timberlane Reg SD	0.9961%	3,403,748	3,148,065	3,696,806
Town of Alexandria	0.0108%	36,822	34,056	39,992
Town of Allenstown	0.0614%	209,702	193,950	227,757
Town of Alstead	0.0096%	32,965	30,488	35,803
Town of Alton	0.1181%	403,602	373,284	438,351
Town of Amherst	0.1326%	453,252	419,204	492,276
Town of Andover	0.0102%	34,753	32,142	37,745
Town of Antrim	0.0314%	107,412	99,344	116,660
Town of Ashland	0.0307%	104,789	96,917	113,811
Town of Atkinson	0.0688%	235,273	217,600	255,530
Town of Auburn	0.0694%	236,991	219,188	257,395
Town of Barnstead	0.0659%	225,084	208,176	244,463
Town of Barrington	0.0916%	312,976	289,466	339,923
Town of Bartlett	0.0224%	76,642	70,884	83,240
Town of Bedford	0.4847%	1,656,444	1,532,015	1,799,062
Town of Belmont	0.1551%	530,026	490,211	575,660
Town of Bennington	0.0135%	46,074	42,613	50,041
Town of Bethlehem	0.0356%	121,685	112,544	132,162
Town of Boscawen	0.0461%	157,476	145,647	171,034
Town of Bow	0.1331%	454,829	420,663	493,989
Town of Bradford	0.0218%	74,330	68,747	80,730
Town of Brentwood	0.0640%	218,869	202,428	237,713
Town of Bristol	0.1074%	367,163	339,582	398,775
Town of Brookline	0.0684%	233,727	216,170	253,851
Town of Campton	0.0686%	234,477	216,863	254,665
Town of Canaan	0.0430%	147,037	135,992	159,696

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Candia	0.0321%	\$ 109,817	\$ 101,568	\$ 119,272
Town of Canterbury	0.0130%	44,559	41,212	48,396
Town of Carroll	0.0289%	98,761	91,342	107,264
Town of Center Harbor	0.0229%	78,414	72,524	85,165
Town of Charlestown	0.0360%	123,137	113,887	133,739
Town of Chester	0.0631%	215,769	199,561	234,346
Town of Chesterfield	0.0324%	110,598	102,290	120,120
Town of Chichester	0.0257%	87,900	81,297	95,468
Town of Clarksville	0.0003%	1,093	1,011	1,187
Town of Colebrook	0.0282%	96,208	88,981	104,491
Town of Conway	0.1557%	532,142	492,168	577,958
Town of Cornish	0.0063%	21,479	19,866	23,329
Town of Croydon	0.0004%	1,226	1,134	1,331
Town of Danville	0.0300%	102,423	94,729	111,241
Town of Deerfield	0.0445%	152,057	140,635	165,149
Town of Deering	0.0033%	11,321	10,471	12,296
Town of Derry	0.9217%	3,149,573	2,912,982	3,420,746
Town of Dorchester	0.0007%	2,413	2,231	2,620
Town of Dublin	0.0184%	62,822	58,103	68,231
Town of Dunbarton	0.0233%	79,710	73,722	86,573
Town of Durham	0.3306%	1,129,838	1,044,967	1,227,115
Town of East Kingston	0.0332%	113,455	104,933	123,224
Town of Effingham	0.0094%	32,067	29,658	34,828
Town of Enfield	0.0448%	153,104	141,603	166,285
Town of Epping	0.1538%	525,693	486,204	570,954
Town of Epsom	0.0546%	186,419	172,416	202,470
Town of Exeter	0.3624%	1,238,273	1,145,256	1,344,887
Town of Farmington	0.0837%	286,141	264,647	310,777
Town of Fitzwilliam	0.0194%	66,335	61,352	72,047
Town of Franconia	0.0057%	19,566	18,097	21,251
Town of Franconia	0.0201%	68,646	63,490	74,557
Town of Freedom	0.0150%	51,274	47,422	55,689
Town of Fremont	0.0319%	109,145	100,947	118,543
Town of Gilford	0.2328%	795,656	735,888	864,160
Town of Gilmanton	0.0623%	212,872	196,882	231,200
Town of Goffstown	0.3743%	1,278,890	1,182,822	1,389,000
Town of Gorham	0.0512%	174,817	161,685	189,869
Town of Goshen	0.0011%	3,920	3,625	4,257
Town of Grafton	0.0067%	22,768	21,057	24,728
Town of Grantham	0.0322%	110,153	101,878	119,637
Town of Greenfield	0.0194%	66,257	61,280	71,962
Town of Greenland	0.0864%	295,159	272,987	320,572
Town of Greenville	0.0260%	88,962	82,280	96,622
Town of Groton	0.0007%	2,241	2,073	2,434
Town of Hampstead	0.1128%	385,534	356,574	418,728
Town of Hampton	0.6032%	2,061,366	1,906,519	2,238,846
Town of Hampton Falls	0.0368%	125,909	116,451	136,749
Town of Hancock	0.0170%	58,153	53,784	63,159
Town of Hanover	0.3175%	1,085,084	1,003,574	1,178,508
Town of Harrisville	0.0027%	9,120	8,434	9,905

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount	Discount Rate 1%	Discount Rate 1%
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Town of Haverhill	0.0353%	\$ 120,607	\$ 111,548	\$ 130,991
Town of Hebron	0.0067%	22,807	21,093	24,770
Town of Henniker	0.0628%	214,582	198,463	233,057
Town of Hillsborough	0.0945%	323,064	298,796	350,879
Town of Hinsdale	0.0407%	138,940	128,503	150,903
Town of Holderness	0.0428%	146,100	135,125	158,679
Town of Hollis	0.1676%	572,711	529,690	622,021
Town of Hooksett	0.3767%	1,287,400	1,190,693	1,398,243
Town of Hopkinton	0.0933%	318,910	294,954	346,368
Town of Hudson	0.6871%	2,347,936	2,171,563	2,550,090
Town of Jackson	0.0170%	58,246	53,871	63,261
Town of Jaffrey	0.0846%	289,194	267,470	314,093
Town of Jefferson	0.0008%	2,803	2,592	3,044
Town of Kensington	0.0402%	137,277	126,965	149,096
Town of Kingston	0.0879%	300,507	277,934	326,381
Town of Lancaster	0.0494%	168,696	156,024	183,220
Town of Lee	0.0647%	221,180	204,565	240,223
Town of Lempster	0.0018%	6,059	5,604	6,581
Town of Lincoln	0.0654%	223,608	206,811	242,860
Town of Lisbon	0.0187%	63,923	59,121	69,426
Town of Litchfield	0.0922%	315,092	291,423	342,221
Town of Littleton	0.1628%	556,385	514,590	604,289
Town of Londonderry	0.8290%	2,832,763	2,619,970	3,076,659
Town of Loudon	0.1188%	406,007	375,508	440,963
Town of Lyme	0.0167%	56,981	52,701	61,887
Town of Lyndeborough	0.0064%	21,940	20,292	23,829
Town of Madison	0.0267%	91,344	84,482	99,208
Town of Marlborough	0.0159%	54,467	50,376	59,157
Town of Marlow	0.0012%	4,208	3,892	4,571
Town of Mason	0.0144%	49,181	45,487	53,416
Town of Meredith	0.1107%	378,180	349,771	410,740
Town of Merrimack	0.6394%	2,185,057	2,020,919	2,373,187
Town of Middleton	0.0206%	70,372	65,086	76,431
Town of Milford	0.2171%	741,797	686,075	805,665
Town of Milton	0.0455%	155,337	143,668	168,711
Town of Monroe	0.0013%	4,497	4,159	4,885
Town of Mont Vernon	0.0227%	77,649	71,816	84,334
Town of Moultonborough	0.0819%	279,942	258,913	304,044
Town of Nelson	0.0013%	4,583	4,239	4,978
Town of New Boston	0.0544%	186,021	172,048	202,037
Town of New Castle	0.0386%	131,843	121,939	143,194
Town of New Durham	0.0304%	103,906	96,101	112,853
Town of New Hampton	0.0331%	113,088	104,593	122,825
Town of New Ipswich	0.0330%	112,901	104,420	122,622
Town of New London	0.0791%	270,439	250,124	293,724
Town of Newbury	0.0280%	95,841	88,642	104,093
Town of Newfields	0.0278%	95,099	87,956	103,287
Town of Newington	0.1341%	458,210	423,790	497,661
Town of Newmarket	0.1035%	353,741	327,169	384,198
Town of Newport	0.0992%	339,109	313,636	368,306

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As of June 30, 2023				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Newton	0.0448%	\$ 153,236	\$ 141,725	\$ 166,430
Town of North Hampton	0.1610%	550,240	508,907	597,615
Town of Northfield	0.0367%	125,269	115,859	136,054
Town of Northumberland	0.0230%	78,734	72,820	85,513
Town of Northwood	0.0486%	165,908	153,446	180,193
Town of Nottingham	0.0565%	193,134	178,626	209,763
Town of Orford	0.0074%	25,282	23,383	27,458
Town of Ossipee	0.0540%	184,514	170,654	200,401
Town of Pelham	0.3526%	1,204,973	1,114,457	1,308,719
Town of Pembroke	0.0678%	231,845	214,430	251,807
Town of Peterborough	0.1179%	402,759	372,504	437,435
Town of Piermont	0.0066%	22,580	20,884	24,524
Town of Pittsburg	0.0015%	5,005	4,629	5,436
Town of Pittsfield	0.0522%	178,362	164,964	193,718
Town of Plainfield	0.0222%	75,962	70,256	82,503
Town of Plaistow	0.1330%	454,493	420,352	493,624
Town of Plymouth	0.1530%	522,663	483,402	567,664
Town of Raymond	0.1179%	402,969	372,699	437,664
Town of Rindge	0.0546%	186,622	172,604	202,690
Town of Rollinsford	0.0228%	77,742	71,903	84,436
Town of Rumney	0.0095%	32,535	30,091	35,336
Town of Rye	0.1575%	538,185	497,758	584,522
Town of Salem	1.0989%	3,755,202	3,473,117	4,078,519
Town of Salisbury	0.0005%	1,726	1,596	1,874
Town of Sanbornton	0.0462%	157,780	145,928	171,365
Town of Sandown	0.0531%	181,586	167,946	197,221
Town of Sandwich	0.0171%	58,504	54,109	63,541
Town of Seabrook	0.5320%	1,817,832	1,681,280	1,974,344
Town of Shelburne	0.0008%	2,569	2,376	2,790
Town of South Hampton	0.0050%	17,247	15,952	18,732
Town of Springfield	0.0133%	45,426	42,014	49,337
Town of Stewartstown	0.0003%	1,171	1,083	1,272
Town of Strafford	0.0414%	141,618	130,980	153,811
Town of Stratford	0.0006%	2,202	2,036	2,391
Town of Stratham	0.0942%	321,752	297,583	349,455
Town of Sugar Hill	0.0135%	46,129	42,664	50,100
Town of Sunapee	0.0382%	130,492	120,690	141,727
Town of Sutton	0.0227%	77,618	71,787	84,300
Town of Swanzey	0.0678%	231,556	214,162	251,493
Town of Tamworth	0.0208%	71,090	65,750	77,211
Town of Thornton	0.0305%	104,250	96,419	113,226
Town of Tilton	0.0664%	226,755	209,721	246,278
Town of Troy	0.0144%	49,275	45,574	53,518
Town of Troy Water And Sewer	0.0010%	3,584	3,315	3,892
Town of Tuftonboro	0.0421%	143,961	133,146	156,355
Town of Unity	0.0009%	3,186	2,946	3,460
Town of Wakefield	0.1016%	347,276	321,189	377,176
Town of Walpole	0.0374%	127,673	118,083	138,666
Town of Warner	0.0201%	68,670	63,511	74,582

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2023

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 Warren	0.0038%	\$ 13,031	\$ 12,052	\$ 14,153
Town of Washington	0.0067%	22,783	21,072	24,745
Town of Waterville Valley	0.0499%	170,476	157,670	185,154
Town of Weare	0.0947%	323,743	299,424	351,617
Town of Webster	0.0112%	38,258	35,384	41,552
Town of Westmoreland	0.0012%	4,154	3,842	4,511
Town of Whitefield	0.0331%	113,167	104,666	122,910
Town of Wilmot	0.0081%	27,593	25,520	29,969
Town of Wilton	0.0465%	159,045	147,098	172,739
Town of Winchester	0.0172%	58,660	54,254	63,711
Town of Windham	0.3385%	1,156,892	1,069,989	1,256,499
Town of Wolfeboro	0.1953%	667,248	617,126	724,697
Town of Woodstock	0.0398%	135,942	125,730	147,646
Unity SD	0.0278%	94,912	87,782	103,084
Village District of Eastman	0.0023%	7,925	7,330	8,607
Village District of Eidelweiss	0.0014%	4,693	4,340	5,097
Virtual Lrng Acad Charter Schl	0.1445%	493,618	456,538	536,118
Wakefield SD	0.1004%	343,169	317,391	372,716
Warner Village Water District	0.0007%	2,288	2,116	2,485
Warren SD	0.0219%	74,760	69,144	81,197
Washington SD	0.0122%	41,623	38,497	45,207
Waterville Estates Village Dis	0.0055%	18,934	17,512	20,564
Waterville Valley SD	0.0186%	63,493	58,724	68,960
Weare SD	0.2027%	692,639	640,610	752,275
Weeks Public Library	0.0007%	2,296	2,123	2,493
Wentworth SD	0.0200%	68,264	63,136	74,141
Westmoreland SD	0.0355%	121,435	112,313	131,890
White Mountains Reg SD	0.3003%	1,026,158	949,075	1,114,509
Wilton-Lyndeborough Coop SD	0.1457%	498,014	460,604	540,892
Winchester SD	0.0853%	291,622	269,716	316,730
Windham SD	0.7564%	2,584,849	2,390,679	2,807,400
Winnacunnet Coop SD	0.4025%	1,375,488	1,272,164	1,493,915
Winnisquam Reg SD	0.3216%	1,098,880	1,016,334	1,193,492
Woodsville Fire District	0.0051%	17,380	16,075	18,877
Woodsville Water & Light Dept	0.0016%	5,473	5,062	5,945
Total for All Entities	100.0000%	\$ 341,720,194	\$ 316,050,762	\$ 371,141,754

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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					
	2024	2025	2026	2027	2028	Thereafter
Allenstown SD	\$ (64)	\$ (490)	\$ 1,048	\$ (106)	\$ -	\$ -
Alton SD	(89)	(680)	1,454	(147)	-	-
Amherst SD	(296)	(2,256)	4,826	(488)	-	-
Andover SD	(37)	(286)	612	(62)	-	-
Androscoggin Valley Reg Refuse	(4)	(32)	68	(7)	-	-
Ashland SD	(38)	(287)	614	(62)	-	-
Auburn SD	(89)	(679)	1,452	(147)	-	-
Barnstead SD	(73)	(554)	1,186	(120)	-	-
Barrington SD	(172)	(1,311)	2,804	(284)	-	-
Bartlett SD	(41)	(311)	666	(68)	-	-
Bath SD	(14)	(103)	220	(21)	-	-
Bcep Solid Waste District	(2)	(12)	26	(2)	-	-
Bedford SD	(716)	(5,467)	11,698	(1,187)	-	-
Belknap County	(170)	(1,297)	2,775	(281)	-	-
Belknap County Conserv. Dist	-	(2)	4	-	-	-
Berlin Housing Authority	(2)	(13)	27	(2)	-	-
Berlin Water Works	(3)	(22)	47	(5)	-	-
Bethlehem SD	(35)	(270)	577	(59)	-	-
Bow SD - SAU 67	(318)	(2,430)	5,199	(528)	-	-
Brentwood SD	(62)	(474)	1,013	(102)	-	-
Brookline Public Library	-	(3)	6	(1)	-	-
Brookline SD	(95)	(726)	1,553	(157)	-	-
Campton SD	(62)	(474)	1,015	(104)	-	-
Candia SD	(48)	(370)	792	(81)	-	-
Carroll County	(172)	(1,312)	2,807	(284)	-	-
Center Conway Fire Precinct	(3)	(24)	51	(5)	-	-
Central Hooksett Wtr Precinct	(1)	(7)	13	(1)	-	-
Cheshire County	(151)	(1,150)	2,461	(250)	-	-
Chester SD - (SAU 82)	(92)	(701)	1,499	(151)	-	-
Chesterfield SD	(53)	(404)	863	(87)	-	-
Chichester SD	(43)	(331)	708	(72)	-	-
City of Berlin	(172)	(1,310)	2,803	(284)	-	-
City of Claremont	(155)	(1,184)	2,533	(257)	-	-
City of Concord	(925)	(7,061)	15,107	(1,532)	-	-
City of Dover	(1,172)	(8,944)	19,136	(1,940)	-	-
City of Franklin	(156)	(1,193)	2,553	(259)	-	-
City of Keene	(484)	(3,694)	7,904	(802)	-	-
City of Laconia	(401)	(3,064)	6,555	(665)	-	-
City of Lebanon	(353)	(2,695)	5,766	(585)	-	-
City of Manchester	(2,290)	(17,476)	37,390	(3,790)	-	-
City of Nashua	(1,914)	(14,609)	31,258	(3,170)	-	-
City of Portsmouth	(661)	(5,044)	10,793	(1,095)	-	-
City of Rochester	(427)	(3,259)	6,974	(708)	-	-
City of Somersworth	(185)	(1,409)	3,015	(306)	-	-
Claremont SD	(299)	(2,280)	4,877	(494)	-	-
Cocheco Academy of The Arts	-	(3)	5	(1)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2024	2025	2026	2027	2028	Thereafter
Colebrook SD	\$ (58)	\$ (444)	\$ 950	\$ (96)	\$ -	\$ -
Community College System of NH	(533)	(4,067)	8,701	(882)	-	-
Concord SD	(930)	(7,099)	15,190	(1,541)	-	-
Contoocook Valley SD	(498)	(3,800)	8,131	(825)	-	-
Conway SD	(286)	(2,180)	4,663	(472)	-	-
Conway Village Fire District	(26)	(199)	425	(43)	-	-
Cook Memorial Library	-	(2)	3	-	-	-
Coos County Institute	(93)	(714)	1,527	(155)	-	-
Coos County Nursing Home	(19)	(148)	317	(33)	-	-
Cornish SD	(25)	(190)	406	(41)	-	-
County of Merrimack	(446)	(3,403)	7,281	(738)	-	-
Croydon Village School	(3)	(24)	51	(5)	-	-
Deerfield Community School	(90)	(685)	1,466	(149)	-	-
Derry Coop SD	(600)	(4,582)	9,804	(995)	-	-
Derry Housing Authority	-	(2)	3	-	-	-
Dover Housing Authority	(8)	(58)	124	(12)	-	-
Dresden SD	(133)	(1,012)	2,166	(220)	-	-
Dunbarton SD - SAU 67	(38)	(291)	622	(63)	-	-
East Kingston SD	(29)	(223)	477	(49)	-	-
Epping SD	(163)	(1,245)	2,664	(270)	-	-
Epsom SD	(72)	(546)	1,169	(119)	-	-
Errol SD	(3)	(22)	46	(4)	-	-
Exeter Reg Coop SD	(615)	(4,694)	10,043	(1,018)	-	-
Exeter SD	(224)	(1,713)	3,666	(373)	-	-
Fall Mountain Reg SD	(297)	(2,266)	4,848	(491)	-	-
Farmington SD - (SAU 61)	(146)	(1,115)	2,385	(242)	-	-
Franklin SD	(159)	(1,211)	2,592	(263)	-	-
Freedom SD	(12)	(89)	191	(19)	-	-
Fremont SD - SAU 83	(67)	(515)	1,102	(112)	-	-
Gilford SD	(230)	(1,753)	3,752	(381)	-	-
Gilmanton SD	(74)	(567)	1,212	(123)	-	-
Goffstown SD	(458)	(3,496)	7,479	(758)	-	-
Goffstown Village Precinct	(1)	(5)	10	(1)	-	-
Governor Wentworth Reg SD	(501)	(3,823)	8,181	(830)	-	-
Grafton County	(222)	(1,693)	3,622	(367)	-	-
Grantham SD	(50)	(382)	817	(83)	-	-
Great Bay Elearning School	(20)	(154)	330	(34)	-	-
Greenland SD	(85)	(649)	1,388	(141)	-	-
Grs Coop SD	(72)	(553)	1,183	(120)	-	-
Hampstead SD	(198)	(1,514)	3,239	(328)	-	-
Hampton Falls SD	(60)	(454)	972	(98)	-	-
Hampton SD - SAU 90	(236)	(1,803)	3,858	(392)	-	-
Hanover SD	(118)	(898)	1,922	(195)	-	-
Harrisville SD	(13)	(100)	214	(22)	-	-
Haverhill Coop SD	(122)	(934)	1,998	(203)	-	-
Henniker SD	(72)	(550)	1,177	(120)	-	-
Hill SD	(8)	(61)	131	(14)	-	-
Hillsboro-Deering SD	(245)	(1,867)	3,994	(404)	-	-
Hillsborough County	(514)	(3,924)	8,396	(852)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2024	2025	2026	2027	2028	Thereafter
Hinsdale SD	\$ (115)	\$ (881)	\$ 1,885	\$ (192)	\$ -	\$ -
Holderness SD	(44)	(332)	711	(72)	-	-
Hollis SD	(152)	(1,163)	2,488	(252)	-	-
Hollis-Brookline Coop	(235)	(1,795)	3,841	(390)	-	-
Hooksett Public Library	(2)	(16)	33	(3)	-	-
Hooksett SD	(203)	(1,548)	3,313	(336)	-	-
Hooksett Sewer Commission	(2)	(17)	37	(4)	-	-
Hooksett Village Wtr Precinct	(2)	(13)	29	(3)	-	-
Hopkinton SD	(206)	(1,575)	3,370	(342)	-	-
Hudson SD	(505)	(3,852)	8,242	(836)	-	-
Inter-Lakes SD	(251)	(1,915)	4,098	(416)	-	-
Jackson SD	(14)	(110)	236	(25)	-	-
Jaffrey-Rindge Coop SD	(235)	(1,794)	3,838	(389)	-	-
John Stark SD	(113)	(863)	1,847	(188)	-	-
Kearsarge Reg SD - SAU 65	(412)	(3,145)	6,729	(682)	-	-
Keene SD	(546)	(4,168)	8,918	(904)	-	-
Kensington SD	(36)	(278)	595	(61)	-	-
Laconia Housing & Redevelopmnt	(9)	(70)	150	(16)	-	-
Laconia SD	(375)	(2,862)	6,124	(621)	-	-
Laconia Water Works	(5)	(42)	89	(9)	-	-
Lafayette Reg SD	(28)	(217)	465	(48)	-	-
Lakes Region Mutual Fire Aid	(7)	(50)	106	(10)	-	-
Lakes Region Planning Comm.	(1)	(8)	15	(2)	-	-
Land & Comm Heritage Inv Prog	(2)	(18)	39	(5)	-	-
Landaff SD	(2)	(14)	31	(4)	-	-
Lebanon SD	(408)	(3,116)	6,667	(676)	-	-
Lempster SD	(20)	(152)	325	(33)	-	-
Lincoln-Woodstock Coop SD	(69)	(526)	1,125	(114)	-	-
Lisbon Reg SD	(63)	(482)	1,031	(105)	-	-
Litchfield SD	(228)	(1,739)	3,721	(377)	-	-
Littleton Public Library	(1)	(6)	12	(1)	-	-
Littleton SD	(159)	(1,210)	2,589	(262)	-	-
Littleton Water & Light	(6)	(49)	105	(11)	-	-
Londonderry SD	(819)	(6,251)	13,374	(1,356)	-	-
Lower Bartlett Water Precinct	(1)	(6)	12	(1)	-	-
Lyme SD	(54)	(411)	880	(89)	-	-
Madison SD	(32)	(243)	520	(53)	-	-
Manchester SD	(2,169)	(16,557)	35,424	(3,592)	-	-
Marlborough SD	(32)	(244)	522	(53)	-	-
Marlow SD	(8)	(64)	137	(14)	-	-
Mascenic Reg SD	(162)	(1,240)	2,653	(270)	-	-
Mascoma Valley Regional SD	(196)	(1,496)	3,200	(324)	-	-
Mason SD (SAU 89)	(14)	(107)	230	(24)	-	-
Meriden Village Water District	-	(2)	4	-	-	-
Merrimack SD	(661)	(5,047)	10,799	(1,095)	-	-
Merrimack Valley SD	(413)	(3,154)	6,748	(684)	-	-
Merrimack Village District	(6)	(44)	94	(9)	-	-
Middleton SD	(36)	(271)	580	(58)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	2028	Thereafter
Milan SD	\$ (14)	\$ (109)	\$ 234	\$ (24)	\$ -	\$ -
Milford Area Communication Ctr	(2)	(14)	29	(2)	-	-
Milford SD	(410)	(3,127)	6,690	(678)	-	-
Milton SD	(67)	(513)	1,097	(111)	-	-
Monadnock Reg SD- SAU 93	(271)	(2,068)	4,424	(448)	-	-
Monroe SD	(28)	(214)	458	(47)	-	-
Mont Vernon SD	(43)	(326)	698	(71)	-	-
Moultonborough SD - SAU 45	(141)	(1,074)	2,297	(232)	-	-
Mountain Lakes District	-	(2)	4	-	-	-
Nashua Airport Authority	(2)	(12)	25	(2)	-	-
Nashua Housing Redevelop Auth	(7)	(56)	120	(12)	-	-
Nelson SD	(10)	(80)	170	(17)	-	-
New Boston SD	(85)	(648)	1,386	(140)	-	-
New Castle SD	(8)	(64)	136	(14)	-	-
New London-Springfield Wtr Sys	(1)	(7)	14	(2)	-	-
Newfields SD	(27)	(204)	437	(44)	-	-
Newfound Area SD	(216)	(1,645)	3,520	(357)	-	-
Newington SD	(13)	(98)	210	(21)	-	-
Newmarket Housing Authority	(1)	(8)	15	(2)	-	-
Newmarket SD	(223)	(1,706)	3,650	(371)	-	-
Newport SD	(149)	(1,141)	2,441	(248)	-	-
Next Charter School	(12)	(93)	199	(21)	-	-
NH Comm Development Fin Auth	1	(1)	2	-	-	-
NH Municipal Bond Bank	(1)	(10)	19	(2)	-	-
NH Retirement System	-	-	-	-	-	-
North Conway Wtr Precinct	(13)	(98)	209	(21)	-	-
North Country Charter Academy	(6)	(49)	104	(11)	-	-
North Country Edu Svc Ag Inc	(10)	(74)	159	(16)	-	-
North Hampton SD	(92)	(704)	1,507	(153)	-	-
Northumberland SD	(65)	(497)	1,063	(108)	-	-
Northwood SD	(85)	(650)	1,391	(141)	-	-
Nottingham SD	(86)	(657)	1,406	(143)	-	-
Oyster River Coop SD	(474)	(3,617)	7,738	(784)	-	-
Pease Development Authority	(54)	(413)	883	(89)	-	-
Pelham SD	(283)	(2,163)	4,628	(470)	-	-
Pembroke SD	(266)	(2,027)	4,337	(439)	-	-
Pemi Baker Coop	(127)	(967)	2,069	(209)	-	-
Piermont SD	(10)	(79)	169	(17)	-	-
Pittsburg SD	(26)	(196)	420	(43)	-	-
Pittsfield SD	(78)	(598)	1,279	(130)	-	-
Plainfield SD	(51)	(389)	832	(84)	-	-
Plaistow Public Library	(1)	(7)	13	(2)	-	-
Plymouth SD	(96)	(734)	1,570	(159)	-	-
Plymouth Village Water & Sewer	(3)	(26)	55	(6)	-	-
Portsmouth Housing Authority	(11)	(85)	181	(18)	-	-
Portsmouth SD	(658)	(5,023)	10,746	(1,089)	-	-
Portsmouth-Josie F. Prescott	-	-	-	-	-	-
Profile SD	(54)	(413)	883	(89)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows

Entity	2024	2025	2026	2027	2028	Thereafter
Prospect Mountain High School	\$ (102)	\$ (776)	\$ 1,661	\$ (168)	\$ -	\$ -
Raymond SD	(217)	(1,657)	3,545	(359)	-	-
Rivendell Interstate SD	(27)	(208)	444	(45)	-	-
Rochester SD	(667)	(5,093)	10,897	(1,105)	-	-
Rockingham County	(421)	(3,211)	6,870	(696)	-	-
Rockingham Planning Comm	(2)	(16)	35	(4)	-	-
Rollinsford SD	(27)	(204)	437	(44)	-	-
Rumney SD	(26)	(202)	432	(44)	-	-
Rye SD	(116)	(882)	1,888	(191)	-	-
Rye Water District	(1)	(11)	21	(2)	-	-
Salem Housing Authority	(2)	(14)	30	(3)	-	-
Salem SD	(717)	(5,470)	11,702	(1,185)	-	-
Sanborn Regional SD	(321)	(2,451)	5,243	(531)	-	-
Sanbornton Public Library	-	(3)	6	(1)	-	-
Sandown Public Library	(1)	(4)	8	(1)	-	-
SAU 02	(6)	(43)	91	(8)	-	-
SAU 03	(210)	(1,605)	3,435	(349)	-	-
SAU 06	(5)	(35)	75	(7)	-	-
SAU 07	(7)	(57)	121	(12)	-	-
SAU 09	(7)	(52)	112	(12)	-	-
SAU 13	(5)	(36)	77	(8)	-	-
SAU 15	(4)	(27)	58	(6)	-	-
SAU 16	(17)	(130)	277	(27)	-	-
SAU 19	(13)	(103)	220	(23)	-	-
SAU 20	(5)	(39)	84	(9)	-	-
SAU 21	(10)	(74)	158	(15)	-	-
SAU 23	(24)	(181)	387	(39)	-	-
SAU 24	(17)	(131)	281	(29)	-	-
SAU 29	(14)	(110)	236	(25)	-	-
SAU 34	(4)	(27)	57	(5)	-	-
SAU 35	(8)	(60)	129	(13)	-	-
SAU 39	(14)	(107)	229	(23)	-	-
SAU 41	(11)	(80)	172	(17)	-	-
SAU 42	(1,858)	(14,184)	30,349	(3,079)	-	-
SAU 46	(6)	(45)	96	(9)	-	-
SAU 48	(12)	(90)	193	(20)	-	-
SAU 50	(6)	(47)	101	(11)	-	-
SAU 53	(49)	(376)	805	(82)	-	-
SAU 58	(2)	(15)	33	(4)	-	-
SAU 67	(7)	(57)	121	(12)	-	-
SAU 70	(8)	(60)	128	(13)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2024	2025	2026	2027	2028	Thereafter
Seabrook SD	\$ (174)	\$ (1,325)	\$ 2,835	\$ (287)	\$ -	\$ -
Seacoast Charter School	(26)	(197)	421	(42)	-	-
Shaker Regional SD - SAU 80	(230)	(1,752)	3,749	(380)	-	-
Somersworth Housing Authority	(3)	(23)	49	(5)	-	-
Somersworth SD	(238)	(1,814)	3,881	(393)	-	-
Souhegan Coop SD	(178)	(1,359)	2,909	(296)	-	-
South Hampton SD	(24)	(185)	396	(41)	-	-
Southern NH Planning Comm	(3)	(25)	55	(7)	-	-
Stark SD	(4)	(32)	68	(7)	-	-
State of New Hampshire	(12,389)	(94,534)	202,304	(20,505)	-	-
Stewartstown SD	(13)	(101)	216	(22)	-	-
Stoddard SD	(10)	(74)	158	(16)	-	-
Strafford County	(545)	(4,161)	8,903	(903)	-	-
Strafford SD	(55)	(417)	893	(91)	-	-
Stratford SD	(14)	(108)	232	(24)	-	-
Stratham SD	(138)	(1,050)	2,247	(228)	-	-
Sullivan County	(143)	(1,094)	2,341	(238)	-	-
Sunapee SD	(114)	(867)	1,854	(187)	-	-
Swnh District Fire Mutual Aid	(9)	(66)	141	(14)	-	-
Tamworth SD	(51)	(392)	839	(86)	-	-
Thornton Public School Library	-	(1)	2	-	-	-
Thornton SD	(47)	(355)	760	(77)	-	-
Tilton-Northfield Fire Dist	(74)	(564)	1,206	(122)	-	-
Timberlane Reg SD	(677)	(5,168)	11,058	(1,122)	-	-
Town of Alexandria	(7)	(56)	120	(13)	-	-
Town of Allenstown	(42)	(318)	681	(69)	-	-
Town of Alstead	(7)	(50)	107	(10)	-	-
Town of Alton	(80)	(613)	1,311	(133)	-	-
Town of Amherst	(90)	(688)	1,472	(149)	-	-
Town of Andover	(7)	(53)	113	(11)	-	-
Town of Antrim	(21)	(163)	349	(36)	-	-
Town of Ashland	(21)	(159)	340	(34)	-	-
Town of Atkinson	(47)	(357)	764	(77)	-	-
Town of Auburn	(47)	(360)	770	(78)	-	-
Town of Barnstead	(45)	(342)	731	(73)	-	-
Town of Barrington	(62)	(475)	1,017	(104)	-	-
Town of Bartlett	(15)	(116)	249	(26)	-	-
Town of Bedford	(330)	(2,515)	5,381	(545)	-	-
Town of Belmont	(105)	(805)	1,722	(175)	-	-
Town of Bennington	(9)	(70)	150	(16)	-	-
Town of Bethlehem	(24)	(185)	395	(40)	-	-
Town of Boscawen	(31)	(239)	512	(53)	-	-
Town of Bow	(90)	(691)	1,478	(150)	-	-
Town of Bradford	(15)	(113)	241	(24)	-	-
Town of Brentwood	(44)	(332)	711	(72)	-	-
Town of Bristol	(73)	(557)	1,193	(122)	-	-
Town of Brookline	(46)	(355)	759	(77)	-	-
Town of Campton	(47)	(356)	762	(77)	-	-
Town of Canaan	(29)	(223)	478	(49)	-	-

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 Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2024	2025	2026	2027	2028	Thereafter
Town of Candia	\$ (22)	\$ (167)	\$ 357	\$ (36)	\$ -	\$ -
Town of Canterbury	(9)	(68)	145	(14)	-	-
Town of Carroll	(20)	(150)	321	(32)	-	-
Town of Center Harbor	(16)	(119)	255	(26)	-	-
Town of Charlestown	(24)	(187)	400	(41)	-	-
Town of Chester	(43)	(328)	701	(71)	-	-
Town of Chesterfield	(22)	(168)	359	(36)	-	-
Town of Chichester	(17)	(133)	286	(30)	-	-
Town of Clarksville	-	(2)	3	-	-	-
Town of Colebrook	(19)	(146)	313	(32)	-	-
Town of Conway	(106)	(808)	1,729	(175)	-	-
Town of Cornish	(4)	(33)	70	(7)	-	-
Town of Croydon	-	(2)	3	-	-	-
Town of Danville	(20)	(156)	333	(34)	-	-
Town of Deerfield	(30)	(231)	494	(50)	-	-
Town of Deering	(2)	(17)	37	(4)	-	-
Town of Derry	(627)	(4,782)	10,232	(1,037)	-	-
Town of Dorchester	-	(4)	7	(1)	-	-
Town of Dublin	(12)	(95)	204	(21)	-	-
Town of Dunbarton	(16)	(121)	259	(26)	-	-
Town of Durham	(225)	(1,716)	3,671	(372)	-	-
Town of East Kingston	(23)	(172)	369	(38)	-	-
Town of Effingham	(6)	(49)	104	(10)	-	-
Town of Enfield	(30)	(232)	497	(51)	-	-
Town of Epping	(105)	(798)	1,708	(173)	-	-
Town of Epsom	(37)	(283)	606	(62)	-	-
Town of Exeter	(246)	(1,880)	4,023	(409)	-	-
Town of Farmington	(57)	(434)	930	(95)	-	-
Town of Fitzwilliam	(13)	(101)	216	(22)	-	-
Town of Franconia	(4)	(30)	64	(6)	-	-
Town of Freedom	(10)	(78)	167	(17)	-	-
Town of Fremont	(22)	(166)	355	(36)	-	-
Town of Gilford	(158)	(1,208)	2,585	(263)	-	-
Town of Gilmanton	(42)	(323)	692	(71)	-	-
Town of Goffstown	(254)	(1,942)	4,155	(422)	-	-
Town of Gorham	(35)	(265)	568	(58)	-	-
Town of Goshen	(1)	(6)	12	(1)	-	-
Town of Grafton	(5)	(35)	74	(7)	-	-
Town of Grantham	(22)	(167)	358	(37)	-	-
Town of Greenfield	(13)	(101)	215	(21)	-	-
Town of Greenland	(59)	(448)	959	(97)	-	-
Town of Greenville	(18)	(135)	289	(29)	-	-
Town of Groton	-	(3)	6	(1)	-	-
Town of Hampstead	(77)	(585)	1,252	(127)	-	-
Town of Hampton	(410)	(3,130)	6,697	(679)	-	-
Town of Hampton Falls	(25)	(191)	409	(42)	-	-
Town of Hancock	(12)	(88)	189	(19)	-	-
Town of Hanover	(216)	(1,648)	3,525	(357)	-	-
Town of Harrisville	(2)	(14)	30	(3)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2024	2025	2026	2027	2028	Thereafter
Town of Haverhill	\$ (24)	\$ (183)	\$ 392	\$ (40)	\$ -	\$ -
Town of Hebron	(5)	(35)	74	(7)	-	-
Town of Henniker	(43)	(326)	697	(70)	-	-
Town of Hillsborough	(64)	(491)	1,050	(107)	-	-
Town of Hinsdale	(28)	(211)	451	(45)	-	-
Town of Holderness	(29)	(222)	475	(48)	-	-
Town of Hollis	(114)	(870)	1,861	(189)	-	-
Town of Hooksett	(256)	(1,955)	4,182	(424)	-	-
Town of Hopkinton	(63)	(484)	1,036	(106)	-	-
Town of Hudson	(467)	(3,565)	7,628	(774)	-	-
Town of Jackson	(12)	(88)	189	(19)	-	-
Town of Jaffrey	(58)	(439)	940	(95)	-	-
Town of Jefferson	(1)	(4)	8	(1)	-	-
Town of Kensington	(27)	(208)	446	(46)	-	-
Town of Kingston	(60)	(456)	976	(99)	-	-
Town of Lancaster	(34)	(256)	548	(55)	-	-
Town of Lee	(44)	(336)	719	(73)	-	-
Town of Lempster	(1)	(9)	20	(3)	-	-
Town of Lincoln	(44)	(340)	726	(73)	-	-
Town of Lisbon	(13)	(97)	208	(21)	-	-
Town of Litchfield	(63)	(478)	1,024	(104)	-	-
Town of Littleton	(111)	(845)	1,808	(183)	-	-
Town of Londonderry	(564)	(4,301)	9,203	(933)	-	-
Town of Loudon	(81)	(616)	1,319	(134)	-	-
Town of Lyme	(11)	(87)	185	(19)	-	-
Town of Lyndeborough	(4)	(33)	71	(8)	-	-
Town of Madison	(18)	(139)	297	(30)	-	-
Town of Marlborough	(11)	(83)	177	(18)	-	-
Town of Marlow	(1)	(6)	12	(1)	-	-
Town of Mason	(10)	(75)	160	(16)	-	-
Town of Meredith	(75)	(574)	1,229	(125)	-	-
Town of Merrimack	(435)	(3,318)	7,099	(720)	-	-
Town of Middleton	(14)	(107)	229	(23)	-	-
Town of Milford	(148)	(1,126)	2,410	(244)	-	-
Town of Milton	(31)	(236)	505	(51)	-	-
Town of Monroe	(1)	(7)	13	(1)	-	-
Town of Mont Vernon	(15)	(118)	252	(26)	-	-
Town of Moultonborough	(56)	(425)	909	(92)	-	-
Town of Nelson	(1)	(7)	14	(2)	-	-
Town of New Boston	(37)	(282)	604	(61)	-	-
Town of New Castle	(26)	(200)	428	(44)	-	-
Town of New Durham	(21)	(158)	338	(34)	-	-
Town of New Hampton	(22)	(172)	367	(37)	-	-
Town of New Ipswich	(22)	(171)	367	(38)	-	-
Town of New London	(54)	(411)	879	(89)	-	-
Town of Newbury	(19)	(146)	311	(31)	-	-
Town of Newfields	(19)	(144)	309	(32)	-	-
Town of Newington	(91)	(696)	1,489	(151)	-	-
Town of Newmarket	(70)	(537)	1,149	(117)	-	-
Town of Newport	(67)	(515)	1,102	(112)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2024	2025	2026	2027	2028	Thereafter
Town of Newton	\$ (30)	\$ (233)	\$ 498	\$ (51)	\$ -	\$ -
Town of North Hampton	(109)	(835)	1,788	(183)	-	-
Town of Northfield	(25)	(190)	407	(41)	-	-
Town of Northumberland	(16)	(120)	256	(25)	-	-
Town of Northwood	(33)	(252)	539	(55)	-	-
Town of Nottingham	(38)	(293)	627	(64)	-	-
Town of Orford	(5)	(38)	82	(9)	-	-
Town of Ossipee	(37)	(280)	599	(60)	-	-
Town of Pelham	(240)	(1,830)	3,915	(397)	-	-
Town of Pembroke	(46)	(352)	753	(76)	-	-
Town of Peterborough	(80)	(612)	1,308	(132)	-	-
Town of Piermont	(4)	(34)	73	(8)	-	-
Town of Pittsburg	(1)	(8)	15	(2)	-	-
Town of Pittsfield	(35)	(271)	579	(59)	-	-
Town of Plainfield	(15)	(115)	247	(26)	-	-
Town of Plaistow	(90)	(690)	1,477	(151)	-	-
Town of Plymouth	(104)	(794)	1,698	(172)	-	-
Town of Raymond	(80)	(612)	1,309	(133)	-	-
Town of Rindge	(37)	(283)	606	(62)	-	-
Town of Rollinsford	(15)	(118)	253	(27)	-	-
Town of Rumney	(6)	(49)	106	(12)	-	-
Town of Rye	(107)	(817)	1,748	(177)	-	-
Town of Salem	(747)	(5,702)	12,200	(1,237)	-	-
Town of Salisbury	-	(3)	5	(1)	-	-
Town of Sanbornton	(31)	(240)	513	(52)	-	-
Town of Sandown	(36)	(276)	590	(60)	-	-
Town of Sandwich	(12)	(89)	190	(19)	-	-
Town of Seabrook	(362)	(2,760)	5,906	(599)	-	-
Town of Shelburne	(1)	(4)	8	(1)	-	-
Town of South Hampton	(3)	(26)	56	(6)	-	-
Town of Springfield	(9)	(69)	148	(15)	-	-
Town of Stewartstown	-	(2)	3	-	-	-
Town of Strafford	(28)	(215)	460	(47)	-	-
Town of Stratford	-	(3)	6	(1)	-	-
Town of Stratham	(64)	(489)	1,045	(105)	-	-
Town of Sugar Hill	(9)	(70)	150	(16)	-	-
Town of Sunapee	(26)	(198)	424	(43)	-	-
Town of Sutton	(15)	(118)	252	(26)	-	-
Town of Swanzey	(46)	(352)	752	(76)	-	-
Town of Tamworth	(14)	(108)	231	(24)	-	-
Town of Thornton	(21)	(158)	339	(35)	-	-
Town of Tilton	(45)	(344)	737	(75)	-	-
Town of Troy	(10)	(75)	160	(16)	-	-
Town of Troy Water And Sewer	(1)	(5)	10	(1)	-	-
Town of Tuftonboro	(29)	(219)	468	(47)	-	-
Town of Unity	(1)	(5)	10	(1)	-	-
Town of Wakefield	(69)	(527)	1,128	(115)	-	-
Town of Walpole	(25)	(194)	415	(43)	-	-
Town of Warner	(14)	(104)	223	(22)	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2024	2025	2026	2027	2028	Thereafter
Town of Warren	\$ (3)	\$ (20)	\$ 42	\$ (3)	\$ -	\$ -
Town of Washington	(5)	(35)	74	(7)	-	-
Town of Waterville Valley	(34)	(259)	554	(56)	-	-
Town of Weare	(64)	(492)	1,052	(107)	-	-
Town of Webster	(8)	(58)	124	(12)	-	-
Town of Westmoreland	(1)	(6)	12	(1)	-	-
Town of Whitefield	(23)	(172)	368	(37)	-	-
Town of Wilmot	(5)	(42)	90	(10)	-	-
Town of Wilton	(32)	(241)	517	(53)	-	-
Town of Winchester	(12)	(89)	191	(19)	-	-
Town of Windham	(230)	(1,757)	3,758	(380)	-	-
Town of Wolfeboro	(133)	(1,013)	2,168	(220)	-	-
Town of Woodstock	(27)	(206)	442	(46)	-	-
Unity SD	(19)	(144)	308	(31)	-	-
Village District of Eastman	(2)	(12)	26	(2)	-	-
Village District of Eidelweiss	(1)	(7)	14	(2)	-	-
Virtual Lrng Acad Charter Schl	(98)	(750)	1,604	(163)	-	-
Wakefield SD	(68)	(521)	1,115	(114)	-	-
Warner Village Water District	-	(3)	6	(1)	-	-
Warren SD	(15)	(114)	243	(24)	-	-
Washington SD	(8)	(63)	135	(14)	-	-
Waterville Estates Village Dis	(4)	(29)	62	(6)	-	-
Waterville Valley SD	(13)	(96)	206	(21)	-	-
Weare SD	(138)	(1,052)	2,250	(227)	-	-
Weeks Public Library	-	(3)	6	(1)	-	-
Wentworth SD	(14)	(104)	222	(22)	-	-
Westmoreland SD	(24)	(184)	395	(41)	-	-
White Mountains Reg SD	(204)	(1,558)	3,334	(339)	-	-
Wilton-Lyndeborough Coop SD	(99)	(756)	1,618	(164)	-	-
Winchester SD	(58)	(443)	947	(95)	-	-
Windham SD	(514)	(3,925)	8,397	(851)	-	-
Winnacunnet Coop SD	(274)	(2,089)	4,469	(453)	-	-
Winnisquam Reg SD	(219)	(1,669)	3,570	(361)	-	-
Woodsville Fire District	(3)	(26)	56	(6)	-	-
Woodsville Water & Light Dept	(1)	(8)	16	(2)	-	-
Total for All Entities	\$ (67,977)	\$ (518,863)	\$ 1,110,150	\$ (112,582)	\$ -	\$ -

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.