

New Hampshire Retirement System  
GASB Statement Nos. 68 and 75 Employer Reporting  
and Accounting Schedules  
June 30, 2021





January 7, 2022

Board of Trustees  
New Hampshire Retirement System  
54 Regional Drive  
Concord, New Hampshire 03301-8509

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, 2021 shown in this report is based on a roll-forward of the June 30, 2020 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 ACFR report as of June 30, 2021 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

To the best of our knowledge, this report is complete, accurate, and in accordance with generally recognized actuarial methods. David T. Kausch, Heidi G. Barry 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

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### **GASB No. 68 PENSION INFORMATION**

# Executive Summary – Pension as of June 30, 2021

	<u>Total</u>
Actuarial Valuation Date	June 30, 2020
Measurement Date of the Net Pension Liability	June 30, 2021
<b>Membership as of June 30, 2020</b>	
Number of	
- Retirees and Beneficiaries *	39,612
- Inactive, Nonretired Members	2,661
- Active Members	48,479
- Non-Vested Inactive Members	13,760
- Total	104,512
Covered Payroll (reported payroll for the June 30, 2021 valuation)	\$ 2,972,968,504
<b>Net Pension Liability</b>	
Total Pension Liability	\$ 15,955,798,561
Plan Fiduciary Net Position	11,523,879,340
Net Pension Liability	\$ 4,431,919,221
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	72.22%
Net Pension Liability as a Percentage of Covered Payroll	149.07%
<b>Development of the Single Discount Rate</b>	
Single Discount Rate	6.75%
Long-Term Expected Rate of Investment Return	6.75%
Long-Term Municipal Bond Rate**	1.92%
Last year ending June 30 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121
<b>Total Pension Expense</b>	\$ 326,476,475

## Deferred Outflows of Resources and Deferred Inflows of Resources

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 124,100,152	\$ 46,399,112
Changes in assumptions	\$ 462,888,968	\$ -
Net difference between projected and actual earnings on pension plan investments	\$ 393,233,790	\$ 1,632,740,023
<b>Total</b>	<b>\$ 980,222,910</b>	<b>\$ 1,679,139,135</b>

\* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2020 include 2,463 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, 2021. 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 \$2,010.0 million and a gain on the total pension liability of \$5.9 million. Pension expenses decreased over last year's due in part to these gains.

## 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, 2021.

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, 2020 and a measurement date of June 30, 2021. The total pension liability was rolled forward from June 30, 2020 to June 30, 2021. The plan fiduciary net position was determined as of June 30, 2021. Note that the beginning of year total pension liability as of June 30, 2020 was rolled forward from June 30, 2019.

## 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 1.92% (based on the 20-Year Municipal GO AA Index for June 2021); 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 (72.22%). 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, 2021

1. Service Cost	\$ 319,295,943
2. Interest on the Total Pension Liability	1,026,952,855
3. Current-Period Benefit Changes	0
4. Member Contributions	(236,878,931)
5. Projected Earnings on Plan Investments	(607,620,931)
6. Pension Plan Administrative Expense	8,417,145
7. Other Changes in Plan Fiduciary Net Position	939,585
8. Recognition of Beginning Deferred Outflows (Inflows) Due to Liabilities	190,295,411
9. Recognition of Beginning Deferred Outflows (Inflows) Due to Assets	(374,924,602)
<b>10. Total Pension Expense</b>	<b>\$ 326,476,475</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2021

## A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ (5,871,508)
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} *	4.8637
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	\$ (1,207,210)
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	\$ (1,207,210)
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	\$ (4,664,298)
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	\$ (4,664,298)

## B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (2,010,039,697)
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	\$ (402,007,939)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (1,608,031,758)

\* *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 2,463 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, 2021

#### 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	\$ 218,444,146	\$ 28,148,735	\$ 190,295,411
2. Due to Assets	140,865,083	515,789,685	(374,924,602)
<b>3. Total</b>	<b>\$ 359,309,229</b>	<b>\$ 543,938,420</b>	<b>\$ (184,629,191)</b>

#### 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	\$ 48,626,901	\$ 28,148,735	\$ 20,478,166
2. Assumption Changes	169,817,245	-	169,817,245
3. Net difference between projected and actual earnings on pension plan investments	140,865,083	515,789,685	(374,924,602)
<b>4. Total</b>	<b>\$ 359,309,229</b>	<b>\$ 543,938,420</b>	<b>\$ (184,629,191)</b>

#### 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	\$ 124,100,152	\$ 46,399,112	\$ 77,701,040
2. Assumption Changes	462,888,968	-	462,888,968
3. Net difference between projected and actual earnings on pension plan investments	393,233,790	1,632,740,023	(1,239,506,233)
<b>4. Total</b>	<b>\$ 980,222,910</b>	<b>\$ 1,679,139,135</b>	<b>\$ (698,916,225)</b>

#### 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
2022	\$ (106,006,662)
2023	(82,988,834)
2024	(106,870,120)
2025	(403,050,609)
2026	0
Thereafter	0
<b>Total</b>	<b>\$ (698,916,225)</b>



## Outflows and Inflows Recognition Detail

### Fiscal Year Ended June 30, 2021

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities</b>					
2016	\$ 18,403,928	5.0750	\$ 271,978	\$ -	0.0000
2017	(19,046,986)	4.9870	(3,769,678)	-	0.0000
2018	39,112,535	4.7679	8,203,304	6,299,319	0.7679
2019	(111,250,355)	4.8011	(23,171,847)	(41,734,814)	1.8011
2020	198,104,071	4.9339	40,151,619	117,800,833	2.9339
2021	(5,871,508)	4.8637	(1,207,210)	(4,664,298)	3.8637
<b>Total</b>			<b>\$ 20,478,166</b>	<b>\$ 77,701,040</b>	
<b>Deferred Outflow (Inflow) Due to Assumption Changes</b>					
2016	\$ 815,022,527	5.0750	\$ 12,044,667	\$ -	0.0000
2017	-	4.9870	-	-	0.0000
2018	-	4.7679	-	-	0.7679
2019	-	4.8011	-	-	1.8011
2020	778,434,124	4.9339	157,772,578	462,888,968	2.9339
2021	-	4.8637	-	-	3.8637
<b>Total</b>			<b>\$ 169,817,245</b>	<b>\$ 462,888,968</b>	
<b>Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments</b>					
2017	\$ (445,367,397)	5.0000	\$ (89,073,481)	\$ -	0.0000
2018	(123,541,325)	5.0000	(24,708,265)	(24,708,265)	1.0000
2019	146,807,312	5.0000	29,361,462	58,722,926	2.0000
2020	557,518,106	5.0000	111,503,621	334,510,864	3.0000
2021	(2,010,039,697)	5.0000	(402,007,939)	(1,608,031,758)	4.0000
<b>Total</b>			<b>\$ (374,924,602)</b>	<b>\$ (1,239,506,233)</b>	

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 2,463 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.

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

## Ultimately 10 Fiscal Years Will Be Displayed

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

**Notes to Schedule:**

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

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



## Schedule of Contributions

### Ultimately 10 Fiscal Years will be Displayed

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

**\*\*** 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, 2021 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

<b>Valuation Date</b>	Actuarially determined contribution rates for the 2020-2021 biennium were determined based on the June 30, 2017 actuarial valuation. Actuarially determined contribution rates for the 2022-2023 biennium were determined based on the June 30, 2019 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the closed statutory amortization period.
<b>Notes</b>	<p>The roll-forward of total pension liability from June 30, 2020 to June 30, 2021 reflects expected service cost and interest reduced by actual benefit payments.</p> <p>The Total Pension Liability as of June 30, 2019 has been adjusted to reflect changes in actuarial methods based on the actuarial audit. The impact has been estimated based on the June 30, 2019 actuarial valuation and included in the difference between expected and actual experience of the Total Pension Liability on page 9. House Bill No. 616 grants a one-time ad hoc COLA to certain retired members. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020.</p>
<b>Methods and Assumptions:</b>	
Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	19 years beginning July 1, 2020 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smoothed market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for Teachers) in the 2017 valuation
Salary Increases	5.6% average, including inflation
Investment Rate of Return	7.25% 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 2010-2015 Experience Study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 Experience Study.
<b>Other Information:</b>	
<b>Notes</b>	The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 55 of the June 30, 2021 ACFR and GASB No. 67 and 74 report dated October 29, 2021. Actuarial assumptions for contributions made in the year ending June 30, 2021 can be found in the June 30, 2017 actuarial valuation report.



## Summary of Pension Participant Data as of June 30, 2020

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, 2021 Total Pension Liability is based on a roll-forward of the June 30, 2020 valuation. A brief summary of the June 30, 2020 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits*	39,612
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	2,661
Active Plan Members	48,479
Non-Vested Inactive Members	<u>13,760</u>
Total Plan Members	104,512

*\* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2020 include 2,463 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, 2020 may be found in the actuarial valuation report issued October 30, 2020.

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

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

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

## 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 1.92% (based on the June 2021 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 Single Discount Rate.

The **Projection of Contributions** table shows the development of expected contributions in future years. Service Cost contributions for future hires after June 30, 2021 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, 2021.

The **Present Values of Projected Benefit Payments** table shows the development of the Single Discount Rate. 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, 2021\*

### (Years 1-50)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 2,972,968,504				
1	2,942,498,194	\$ 209,328,945	\$ 95,509,193	\$ 466,809,478	\$ 771,647,616
2	2,800,464,301	199,528,335	88,935,292	478,635,479	767,099,106
3	2,673,016,054	190,675,104	82,954,620	342,343,500	615,973,224
4	2,553,898,323	182,343,507	77,340,067	351,020,417	610,703,992
5	2,440,070,791	174,377,652	72,092,451	359,919,356	606,389,459
6	2,329,446,818	166,627,408	67,124,796	369,046,047	602,798,251
7	2,220,641,093	158,987,079	62,349,411	378,406,373	599,742,863
8	2,113,944,426	151,500,324	57,819,049	388,006,368	597,325,741
9	2,007,691,347	144,040,432	53,431,083	397,852,224	595,323,739
10	1,902,199,839	136,604,596	49,185,787	407,950,293	593,740,677
11	1,800,432,826	129,414,794	45,217,783	418,307,095	592,939,673
12	1,701,920,475	122,450,001	41,502,856	428,929,318	592,882,175
13	1,604,109,263	115,534,986	37,939,490	439,823,825	593,298,301
14	1,508,608,178	108,766,174	34,571,800	450,997,657	594,335,631
15	1,415,602,664	102,182,642	31,422,813	462,458,039	596,063,495
16	1,325,244,429	95,800,253	28,509,717	474,212,386	598,522,357
17	1,237,834,480	89,588,740	25,796,961	486,268,304	601,654,005
18	1,152,737,794	83,498,451	23,258,278	498,633,599	605,390,329
19	1,068,637,784	77,433,387	20,824,908	80,164,541	178,422,836
20	986,513,145	71,445,280	18,528,504	82,219,914	172,193,698
21	905,671,538	65,461,798	16,317,019	-	81,778,818
22	825,679,863	59,456,408	14,180,923	-	73,637,332
23	746,375,325	53,439,606	12,119,909	-	65,559,515
24	668,372,060	47,464,838	10,160,937	-	57,625,775
25	593,214,110	41,724,203	8,365,126	-	50,089,328
26	523,734,947	36,474,791	6,830,385	-	43,305,176
27	458,868,233	31,657,938	5,510,454	-	37,168,392
28	398,654,083	27,280,115	4,398,171	-	31,678,286
29	342,727,172	23,288,997	3,470,135	-	26,759,132
30	292,073,701	19,727,110	2,717,157	-	22,444,267
31	246,704,117	16,580,138	2,110,354	-	18,690,492
32	205,346,735	13,755,319	1,610,831	-	15,366,150
33	167,926,742	11,222,809	1,205,569	-	12,428,378
34	134,630,661	8,977,235	889,343	-	9,866,578
35	105,331,270	7,013,125	637,476	-	7,650,601
36	80,309,521	5,337,692	450,232	-	5,787,923
37	59,545,871	3,949,163	313,098	-	4,262,261
38	42,682,761	2,820,984	215,595	-	3,036,579
39	29,764,711	1,954,473	151,716	-	2,106,189
40	20,062,057	1,300,400	112,892	-	1,413,291
41	12,889,056	818,556	87,379	-	905,936
42	8,000,465	488,389	74,298	-	562,687
43	4,929,532	284,155	62,512	-	346,667
44	2,988,697	170,912	39,047	-	209,958
45	1,685,586	95,678	22,281	-	117,959
46	840,548	47,130	11,420	-	58,550
47	385,102	21,400	5,123	-	26,524
48	192,134	10,816	2,164	-	12,981
49	84,811	4,948	551	-	5,499
50	27,759	1,723	145	-	1,868

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

# Single Discount Rate Development

## Projection of Contributions Beginning July 1, 2021\*

### (Years 51-100)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
51	\$ 5,545	\$ 345	\$ 91	\$ -	\$ 436
52	-	-	-	-	-
53	-	-	-	-	-
54	-	-	-	-	-
55	-	-	-	-	-
56	-	-	-	-	-
57	-	-	-	-	-
58	-	-	-	-	-
59	-	-	-	-	-
60	-	-	-	-	-
61	-	-	-	-	-
62	-	-	-	-	-
63	-	-	-	-	-
64	-	-	-	-	-
65	-	-	-	-	-
66	-	-	-	-	-
67	-	-	-	-	-
68	-	-	-	-	-
69	-	-	-	-	-
70	-	-	-	-	-
71	-	-	-	-	-
72	-	-	-	-	-
73	-	-	-	-	-
74	-	-	-	-	-
75	-	-	-	-	-
76	-	-	-	-	-
77	-	-	-	-	-
78	-	-	-	-	-
79	-	-	-	-	-
80	-	-	-	-	-
81	-	-	-	-	-
82	-	-	-	-	-
83	-	-	-	-	-
84	-	-	-	-	-
85	-	-	-	-	-
86	-	-	-	-	-
87	-	-	-	-	-
88	-	-	-	-	-
89	-	-	-	-	-
90	-	-	-	-	-
91	-	-	-	-	-
92	-	-	-	-	-
93	-	-	-	-	-
94	-	-	-	-	-
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

\* 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, 2021\*

### (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	\$ 11,523,879,340	\$ 771,647,616	\$ 954,813,251	\$ 10,298,744	\$ 771,439,048	\$ 12,101,854,009
2	12,101,854,009	767,099,106	993,860,210	9,801,625	809,021,519	12,674,312,799
3	12,674,312,799	615,973,224	1,032,478,289	9,355,556	841,378,003	13,089,830,181
4	13,089,830,181	610,703,992	1,070,120,528	8,938,644	868,014,653	13,489,489,653
5	13,489,489,653	606,389,459	1,107,801,730	8,540,248	893,610,681	13,873,147,814
6	13,873,147,814	602,798,251	1,143,404,173	8,153,064	918,219,274	14,242,608,103
7	14,242,608,103	599,742,863	1,176,710,234	7,772,244	941,963,326	14,599,831,813
8	14,599,831,813	597,325,741	1,207,872,573	7,398,805	964,973,522	14,946,859,698
9	14,946,859,698	595,323,739	1,239,750,285	7,026,920	987,285,481	15,282,691,714
10	15,282,691,714	593,740,677	1,273,165,403	6,657,699	1,008,804,498	15,605,413,786
11	15,605,413,786	592,939,673	1,303,860,404	6,301,515	1,029,554,429	15,917,745,969
12	15,917,745,969	592,882,175	1,332,041,214	5,956,722	1,049,710,817	16,222,341,026
13	16,222,341,026	593,298,301	1,358,055,047	5,614,382	1,069,432,533	16,521,402,431
14	16,521,402,431	594,335,631	1,381,617,532	5,280,129	1,088,882,464	16,817,722,865
15	16,817,722,865	596,063,495	1,402,446,225	4,954,609	1,108,260,773	17,114,646,298
16	17,114,646,298	598,522,357	1,420,839,917	4,638,356	1,127,784,585	17,415,474,967
17	17,415,474,967	601,654,005	1,437,581,352	4,332,421	1,147,648,847	17,722,864,046
18	17,722,864,046	605,390,329	1,452,107,552	4,034,582	1,168,049,285	18,040,161,525
19	18,040,161,525	178,422,836	1,464,244,483	3,740,232	1,174,898,847	17,925,498,494
20	17,925,498,494	172,193,698	1,474,190,740	3,452,796	1,166,631,629	17,786,680,285
21	17,786,680,285	81,778,818	1,481,985,155	3,169,850	1,154,010,351	17,537,314,449
22	17,537,314,449	73,637,332	1,487,541,853	2,889,880	1,136,732,687	17,257,252,734
23	17,257,252,734	65,559,515	1,491,150,529	2,612,314	1,117,449,757	16,946,499,163
24	16,946,499,163	57,625,775	1,492,663,845	2,339,302	1,096,169,323	16,605,291,114
25	16,605,291,114	50,089,328	1,490,810,369	2,076,249	1,072,957,844	16,235,451,669
26	16,235,451,669	43,305,176	1,483,896,614	1,833,072	1,048,006,058	15,841,033,217
27	15,841,033,217	37,168,392	1,472,699,600	1,606,039	1,021,558,343	15,425,454,312
28	15,425,454,312	31,678,286	1,457,566,961	1,395,289	993,833,886	14,992,004,234
29	14,992,004,234	26,759,132	1,439,397,050	1,199,545	965,022,415	14,543,189,185
30	14,543,189,185	22,444,267	1,418,527,960	1,022,258	935,282,867	14,081,366,101
31	14,081,366,101	18,690,492	1,395,980,910	863,464	904,738,997	13,607,951,216
32	13,607,951,216	15,366,150	1,372,636,112	718,714	873,452,955	13,123,415,495
33	13,123,415,495	12,428,378	1,348,484,154	587,744	841,455,430	12,628,227,404
34	12,628,227,404	9,866,578	1,323,586,259	471,207	808,775,637	12,122,812,154
35	12,122,812,154	7,650,601	1,297,219,421	368,659	775,465,294	11,608,339,968
36	11,608,339,968	5,787,923	1,268,729,259	281,083	741,625,333	11,086,742,883
37	11,086,742,883	4,262,261	1,237,929,624	208,411	707,391,806	10,560,258,916
38	10,560,258,916	3,036,579	1,204,822,124	149,390	672,914,540	10,031,238,521
39	10,031,238,521	2,106,189	1,168,805,841	104,176	638,371,978	9,502,806,671
40	9,502,806,671	1,413,291	1,130,160,117	70,217	603,963,948	8,977,953,576
41	8,977,953,576	905,936	1,089,545,586	45,112	569,868,712	8,459,137,526
42	8,459,137,526	562,687	1,046,586,603	28,002	536,263,993	7,949,349,601
43	7,949,349,601	346,667	1,001,778,810	17,253	503,334,064	7,451,234,268
44	7,451,234,268	209,958	956,350,133	10,460	471,215,149	6,966,298,782
45	6,966,298,782	117,959	910,810,159	5,900	439,990,978	6,495,591,660
46	6,495,591,660	58,550	865,334,580	2,942	409,726,113	6,040,038,801
47	6,040,038,801	26,524	820,096,507	1,348	380,477,140	5,600,444,609
48	5,600,444,609	12,981	775,327,044	672	352,290,402	5,177,420,277
49	5,177,420,277	5,499	731,231,355	297	325,199,953	4,771,394,076
50	4,771,394,076	1,868	687,883,837	97	299,232,161	4,382,744,171

\* 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, 2021\*

### (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	\$ 4,382,744,171	\$ 436	\$ 645,355,299	\$ 19	\$ 274,410,149	\$ 4,011,799,437
52	4,011,799,437	-	603,721,749	-	250,753,554	3,658,831,243
53	3,658,831,243	-	563,059,310	-	228,278,150	3,324,050,083
54	3,324,050,083	-	523,441,967	-	206,995,675	3,007,603,790
55	3,007,603,790	-	484,941,667	-	186,913,718	2,709,575,841
56	2,709,575,841	-	447,631,589	-	168,035,486	2,429,979,738
57	2,429,979,738	-	411,585,393	-	150,359,443	2,168,753,788
58	2,168,753,788	-	376,875,905	-	133,879,009	1,925,756,892
59	1,925,756,892	-	343,573,121	-	118,582,335	1,700,766,106
60	1,700,766,106	-	311,742,522	-	104,452,198	1,493,475,782
61	1,493,475,782	-	281,444,243	-	91,465,972	1,303,497,511
62	1,303,497,511	-	252,731,997	-	79,595,654	1,130,361,167
63	1,130,361,167	-	225,652,005	-	68,807,977	973,517,139
64	973,517,139	-	200,242,735	-	59,064,565	832,338,969
65	832,338,969	-	176,533,201	-	50,322,169	706,127,937
66	706,127,937	-	154,540,956	-	42,533,044	594,120,025
67	594,120,025	-	134,271,956	-	35,645,418	495,493,487
68	495,493,487	-	115,720,355	-	29,604,020	409,377,153
69	409,377,153	-	98,867,619	-	24,350,660	334,860,194
70	334,860,194	-	83,682,198	-	19,824,905	271,002,901
71	271,002,901	-	70,119,134	-	15,964,817	216,848,584
72	216,848,584	-	58,120,368	-	12,707,746	171,435,962
73	171,435,962	-	47,616,058	-	9,991,126	133,811,030
74	133,811,030	-	38,525,452	-	7,753,241	103,038,820
75	103,038,820	-	30,756,629	-	5,934,034	78,216,224
76	78,216,224	-	24,207,373	-	4,475,937	58,484,788
77	58,484,788	-	18,766,963	-	3,324,680	43,042,505
78	43,042,505	-	14,318,290	-	2,430,017	31,154,233
79	31,154,233	-	10,741,361	-	1,746,309	22,159,181
80	22,159,181	-	7,915,983	-	1,232,943	15,476,141
81	15,476,141	-	5,723,858	-	854,614	10,606,897
82	10,606,897	-	4,055,209	-	581,337	7,133,026
83	7,133,026	-	2,812,741	-	388,099	4,708,384
84	4,708,384	-	1,909,465	-	254,424	3,053,342
85	3,053,342	-	1,268,747	-	163,980	1,948,575
86	1,948,575	-	825,501	-	104,123	1,227,197
87	1,227,197	-	526,559	-	65,355	765,993
88	765,993	-	330,037	-	40,748	476,704
89	476,704	-	204,047	-	25,403	298,060
90	298,060	-	125,172	-	15,963	188,851
91	188,851	-	76,863	-	10,196	122,185
92	122,185	-	47,798	-	6,661	81,047
93	81,047	-	30,507	-	4,458	54,999
94	54,999	-	20,233	-	3,041	37,807
95	37,807	-	14,023	-	2,086	25,870
96	25,870	-	10,137	-	1,410	17,142
97	17,142	-	7,576	-	906	10,471
98	10,471	-	5,776	-	515	5,211
99	5,211	-	5,387	-	173	-
100	-	-	-	-	-	-

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



# Single Discount Rate Development

## Present Values of Projected Benefit Payments

### Beginning July 1, 2021 (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	\$ 11,523,879,340	\$ 954,813,251	\$ 954,813,251	\$ -	\$ 924,133,036	\$ -	\$ 924,133,036
2	12,101,854,009	993,860,210	993,860,210	-	901,101,013	-	901,101,013
3	12,674,312,799	1,032,478,289	1,032,478,289	-	876,922,511	-	876,922,511
4	13,089,830,181	1,070,120,528	1,070,120,528	-	851,422,460	-	851,422,460
5	13,489,489,653	1,107,801,730	1,107,801,730	-	825,670,109	-	825,670,109
6	13,873,147,814	1,143,404,173	1,143,404,173	-	798,318,902	-	798,318,902
7	14,242,608,103	1,176,710,234	1,176,710,234	-	769,623,441	-	769,623,441
8	14,599,831,813	1,207,872,573	1,207,872,573	-	740,051,583	-	740,051,583
9	14,946,859,698	1,239,750,285	1,239,750,285	-	711,552,920	-	711,552,920
10	15,282,691,714	1,273,165,403	1,273,165,403	-	684,525,977	-	684,525,977
11	15,605,413,786	1,303,860,404	1,303,860,404	-	656,701,968	-	656,701,968
12	15,917,745,969	1,332,041,214	1,332,041,214	-	628,473,543	-	628,473,543
13	16,222,341,026	1,358,055,047	1,358,055,047	-	600,231,561	-	600,231,561
14	16,521,402,431	1,381,617,532	1,381,617,532	-	572,033,424	-	572,033,424
15	16,817,722,865	1,402,446,225	1,402,446,225	-	543,941,136	-	543,941,136
16	17,114,646,298	1,420,839,917	1,420,839,917	-	516,229,659	-	516,229,659
17	17,415,474,967	1,437,581,352	1,437,581,352	-	489,285,505	-	489,285,505
18	17,722,864,046	1,452,107,552	1,452,107,552	-	462,978,496	-	462,978,496
19	18,040,161,525	1,464,244,483	1,464,244,483	-	437,328,467	-	437,328,467
20	17,925,498,494	1,474,190,740	1,474,190,740	-	412,458,204	-	412,458,204
21	17,786,680,285	1,481,985,155	1,481,985,155	-	388,420,585	-	388,420,585
22	17,537,314,449	1,487,541,853	1,487,541,853	-	365,224,324	-	365,224,324
23	17,257,252,734	1,491,150,529	1,491,150,529	-	342,960,500	-	342,960,500
24	16,946,499,163	1,492,663,845	1,492,663,845	-	321,600,523	-	321,600,523
25	16,605,291,114	1,490,810,369	1,490,810,369	-	300,891,039	-	300,891,039
26	16,235,451,669	1,483,896,614	1,483,896,614	-	280,557,969	-	280,557,969
27	15,841,033,217	1,472,699,600	1,472,699,600	-	260,834,630	-	260,834,630
28	15,425,454,312	1,457,566,961	1,457,566,961	-	241,830,856	-	241,830,856
29	14,992,004,234	1,439,397,050	1,439,397,050	-	223,715,422	-	223,715,422
30	14,543,189,185	1,418,527,960	1,418,527,960	-	206,531,040	-	206,531,040
31	14,081,366,101	1,395,980,910	1,395,980,910	-	190,396,529	-	190,396,529
32	13,607,951,216	1,372,636,112	1,372,636,112	-	175,374,758	-	175,374,758
33	13,123,415,495	1,348,484,154	1,348,484,154	-	161,394,833	-	161,394,833
34	12,628,227,404	1,323,586,259	1,323,586,259	-	148,398,033	-	148,398,033
35	12,122,812,154	1,297,219,421	1,297,219,421	-	136,245,276	-	136,245,276
36	11,608,339,968	1,268,729,259	1,268,729,259	-	124,827,158	-	124,827,158
37	11,086,742,883	1,237,929,624	1,237,929,624	-	114,095,417	-	114,095,417
38	10,560,258,916	1,204,822,124	1,204,822,124	-	104,022,502	-	104,022,502
39	10,031,238,521	1,168,805,841	1,168,805,841	-	94,532,001	-	94,532,001
40	9,502,806,671	1,130,160,117	1,130,160,117	-	85,626,575	-	85,626,575
41	8,977,953,576	1,089,545,586	1,089,545,586	-	77,329,663	-	77,329,663
42	8,459,137,526	1,046,586,603	1,046,586,603	-	69,583,777	-	69,583,777
43	7,949,349,601	1,001,778,810	1,001,778,810	-	62,393,132	-	62,393,132
44	7,451,234,268	956,350,133	956,350,133	-	55,797,402	-	55,797,402
45	6,966,298,782	910,810,159	910,810,159	-	49,780,246	-	49,780,246
46	6,495,591,660	865,334,580	865,334,580	-	44,304,246	-	44,304,246
47	6,040,038,801	820,096,507	820,096,507	-	39,333,118	-	39,333,118
48	5,600,444,609	775,327,044	775,327,044	-	34,834,570	-	34,834,570
49	5,177,420,277	731,231,355	731,231,355	-	30,776,019	-	30,776,019
50	4,771,394,076	687,883,837	687,883,837	-	27,120,948	-	27,120,948

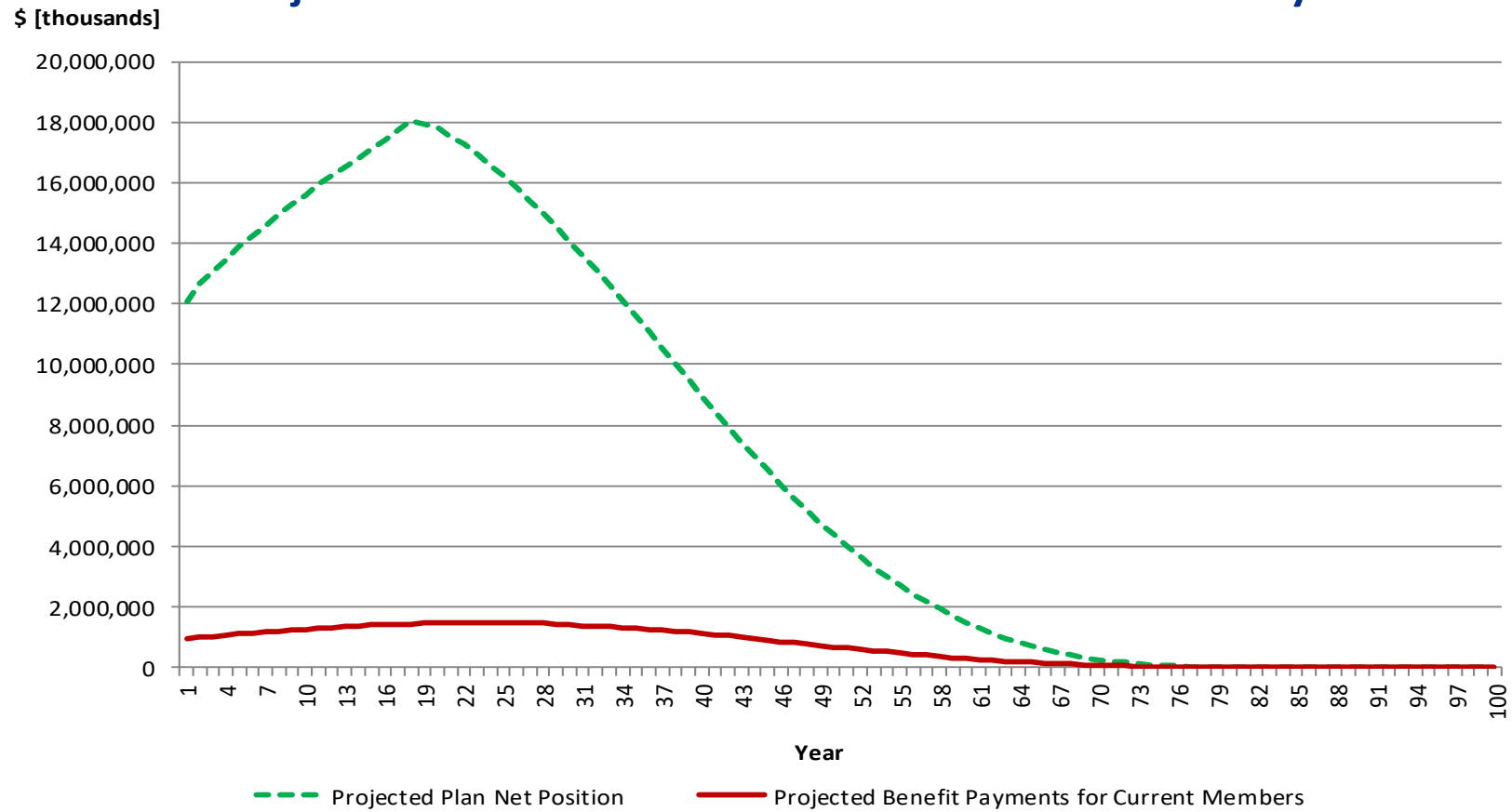
# Single Discount Rate Development

## Present Values of Projected Benefit Payments

### Beginning July 1, 2021 (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	\$ 4,382,744,171	\$ 645,355,299	\$ 645,355,299	\$ -	\$ 23,835,307	\$ -	\$ 23,835,307
52	4,011,799,437	603,721,749	603,721,749	-	20,887,709	-	20,887,709
53	3,658,831,243	563,059,310	563,059,310	-	18,249,050	-	18,249,050
54	3,324,050,083	523,441,967	523,441,967	-	15,892,300	-	15,892,300
55	3,007,603,790	484,941,667	484,941,667	-	13,792,400	-	13,792,400
56	2,709,575,841	447,631,589	447,631,589	-	11,926,230	-	11,926,230
57	2,429,979,738	411,585,393	411,585,393	-	10,272,462	-	10,272,462
58	2,168,753,788	376,875,905	376,875,905	-	8,811,403	-	8,811,403
59	1,925,756,892	343,573,121	343,573,121	-	7,524,852	-	7,524,852
60	1,700,766,106	311,742,522	311,742,522	-	6,395,978	-	6,395,978
61	1,493,475,782	281,444,243	281,444,243	-	5,409,229	-	5,409,229
62	1,303,497,511	252,731,997	252,731,997	-	4,550,251	-	4,550,251
63	1,130,361,167	225,652,005	225,652,005	-	3,805,804	-	3,805,804
64	973,517,139	200,242,735	200,242,735	-	3,163,706	-	3,163,706
65	832,338,969	176,533,201	176,533,201	-	2,612,750	-	2,612,750
66	706,127,937	154,540,956	154,540,956	-	2,142,630	-	2,142,630
67	594,120,025	134,271,956	134,271,956	-	1,743,898	-	1,743,898
68	495,493,487	115,720,355	115,720,355	-	1,407,919	-	1,407,919
69	409,377,153	98,867,619	98,867,619	-	1,126,819	-	1,126,819
70	334,860,194	83,682,198	83,682,198	-	893,440	-	893,440
71	271,002,901	70,119,134	70,119,134	-	701,295	-	701,295
72	216,848,584	58,120,368	58,120,368	-	544,534	-	544,534
73	171,435,962	47,616,058	47,616,058	-	417,909	-	417,909
74	133,811,030	38,525,452	38,525,452	-	316,744	-	316,744
75	103,038,820	30,756,629	30,756,629	-	236,882	-	236,882
76	78,216,224	24,207,373	24,207,373	-	174,652	-	174,652
77	58,484,788	18,766,963	18,766,963	-	126,838	-	126,838
78	43,042,505	14,318,290	14,318,290	-	90,653	-	90,653
79	31,154,233	10,741,361	10,741,361	-	63,706	-	63,706
80	22,159,181	7,915,983	7,915,983	-	43,980	-	43,980
81	15,476,141	5,723,858	5,723,858	-	29,790	-	29,790
82	10,606,897	4,055,209	4,055,209	-	19,771	-	19,771
83	7,133,026	2,812,741	2,812,741	-	12,846	-	12,846
84	4,708,384	1,909,465	1,909,465	-	8,169	-	8,169
85	3,053,342	1,268,747	1,268,747	-	5,085	-	5,085
86	1,948,575	825,501	825,501	-	3,099	-	3,099
87	1,227,197	526,559	526,559	-	1,852	-	1,852
88	765,993	330,037	330,037	-	1,087	-	1,087
89	476,704	204,047	204,047	-	630	-	630
90	298,060	125,172	125,172	-	362	-	362
91	188,851	76,863	76,863	-	208	-	208
92	122,185	47,798	47,798	-	121	-	121
93	81,047	30,507	30,507	-	73	-	73
94	54,999	20,233	20,233	-	45	-	45
95	37,807	14,023	14,023	-	29	-	29
96	25,870	10,137	10,137	-	20	-	20
97	17,142	7,576	7,576	-	14	-	14
98	10,471	5,776	5,776	-	10	-	10
99	5,211	5,384	5,384	-	9	-	9
100	-	-	-	-	-	-	-
<b>Totals</b>					<b>\$ 18,328,961,556</b>	<b>\$ -</b>	<b>\$ 18,328,961,556</b>

## Projection of Pension Plan Net Position and Benefit Payments



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Allentown SD	\$ 403,813	0.08789505%	\$ 3,895,438	\$ 398,686	0.08974522%	\$ 5,740,240
Allentown Sewer Commission	-	0.00000000%	-	-	0.00000000%	0
Alton SD	686,106	0.14933972%	6,618,616	633,688	0.14264477%	9,123,775
Amherst SD	2,105,222	0.45822841%	20,308,313	1,985,874	0.44702525%	28,592,410
Andover SD	281,559	0.06128491%	2,716,098	280,520	0.06314576%	4,038,898
Androscoggin Valley Reg Refuse	77,920	0.01696028%	751,666	70,000	0.01575718%	1,007,853
Ashland Electric Dept - Emp	-	0.00000000%	-	12,012	0.00270393%	172,947
Ashland SD	250,299	0.05448077%	2,414,544	246,870	0.05557106%	3,554,409
Auburn SD	609,948	0.13276296%	5,883,947	562,917	0.12671404%	8,104,821
Baker Free Library - Emp	-	0.00000000%	-	-	0.00000000%	0
Barnstead SD	643,935	0.14016066%	6,211,807	628,826	0.14155032%	9,053,772
Barrington SD	1,209,681	0.26330250%	11,669,354	1,170,380	0.26345549%	16,851,011
Bartlett SD	391,006	0.08510744%	3,771,893	382,434	0.08608686%	5,506,246
Bath SD	95,874	0.02086820%	924,862	88,973	0.02002805%	1,281,024
Bcep Solid Waste District	22,333	0.00486106%	215,438	29,679	0.00668082%	427,315
Bedford SD	5,108,512	1.11193278%	49,279,963	4,872,213	1.09674744%	70,149,623
Belknap County	1,205,240	0.26233586%	11,626,513	1,186,092	0.26699230%	17,077,231
Belknap County Conserv. Dist	5,962	0.00129771%	57,513	5,962	0.00134206%	85,840
Berlin - Emp/Fire/Pol	1,074,225	0.23381877%	10,362,659	1,048,292	0.23597318%	15,093,201
Berlin Housing Authority	30,437	0.00662500%	293,615	29,135	0.00655836%	419,483
Berlin Water Works	73,553	0.01600975%	709,539	71,172	0.01602100%	1,024,727
Bethlehem SD	256,747	0.05588426%	2,476,745	227,935	0.05130874%	3,281,785
Bow SD - SAU 67	2,239,284	0.48740872%	21,601,561	2,174,309	0.48944244%	31,305,478
Brentwood SD	388,045	0.08446294%	3,743,329	367,973	0.08283165%	5,298,037
Brookline Public Library	7,308	0.00159068%	70,498	9,017	0.00202975%	129,826
Brookline SD	658,806	0.14339753%	6,355,263	639,490	0.14395081%	9,207,311
Campton SD	434,085	0.09448414%	4,187,461	443,423	0.09981564%	6,384,359
Campton/Thornton Fire Dept	-	0.00000000%	-	-	0.00000000%	0
Candia SD	354,192	0.07709441%	3,416,762	347,852	0.07830236%	5,008,337
Carroll County	1,452,826	0.31622611%	14,014,886	1,390,041	0.31290174%	20,013,668
Center Conway Fire Precinct	14,841	0.00323033%	143,166	14,216	0.00320006%	204,681
Central Hooksett Wtr Precinct	19,134	0.00416476%	184,579	22,915	0.00515822%	329,928
Cheshire County	1,935,855	0.42136353%	18,674,491	1,887,585	0.42490015%	27,177,256
Chester SD - (SAU 82)	572,543	0.12462129%	5,523,115	539,186	0.12137213%	7,763,145
Chesterfield SD	344,744	0.07503793%	3,325,620	342,536	0.07710572%	4,931,798
Chichester SD	301,915	0.06571565%	2,912,465	303,555	0.06833100%	4,370,554
City of Claremont	1,048,187	0.22815127%	10,111,480	1,017,901	0.22913208%	14,655,634
City of Concord	6,100,373	1.32782398%	58,848,086	5,616,819	1.26436013%	80,870,384
City of Dover	7,520,055	1.63683587%	72,543,244	7,208,430	1.62263579%	103,786,237
City of Franklin	936,214	0.20377892%	9,031,317	877,083	0.19743360%	12,628,151
City of Keene	3,143,136	0.68414363%	30,320,693	3,049,124	0.68636551%	43,900,975
City of Laconia	2,219,525	0.48310792%	21,410,953	2,020,953	0.45492162%	29,097,474
City of Lebanon	2,341,483	0.50965363%	22,587,437	2,185,777	0.49202392%	31,470,593
City of Manchester	11,141,213	2.42502708%	107,475,241	10,793,286	2.42959592%	155,400,626
City of Nashua	11,159,733	2.42905820%	107,653,897	10,238,782	2.30477567%	147,416,934
City of Portsmouth	4,719,503	1.02726001%	45,527,334	4,465,960	1.00529887%	64,300,435
City of Rochester	2,728,477	0.59388781%	26,320,628	2,610,341	0.58759435%	37,583,422
City of Somersworth	1,166,277	0.25385506%	11,250,651	1,079,847	0.24307629%	15,547,527
Claremont SD	2,190,506	0.47679156%	21,131,017	1,997,908	0.44973413%	28,765,674
Cocheco Academy of The Arts	16,666	0.00362757%	160,771	24,400	0.00549250%	351,309

# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Colebrook SD	\$ 246,507	0.05365539%	\$ 2,377,964	\$ 323,652	0.07285488%	\$ 4,659,908
Community College System of NH	4,833,157	1.05199825%	46,623,713	4,749,061	1.06902562%	68,376,494
Concord Reg Sol Waste Res Rec	-	0.00000000%	-	-	0.00000000%	0
Concord SD	6,298,991	1.37105572%	60,764,082	5,988,664	1.34806338%	86,224,170
Contoocook Valley SD	3,523,970	0.76703701%	33,994,461	3,274,588	0.73711802%	47,147,182
Conway SD	2,111,056	0.45949826%	20,364,592	1,989,361	0.44781018%	28,642,616
Conway Village Fire District	133,203	0.02899333%	1,284,961	129,520	0.02915528%	1,864,816
Cook Memorial Library	4,341	0.00094487%	41,876	4,248	0.00095624%	61,163
Coos County Institute	829,953	0.18064985%	8,006,255	838,455	0.18873834%	12,071,989
Coos County Nursing Home	380,591	0.08284048%	3,671,423	340,048	0.07654566%	4,895,976
Cornish SD	175,426	0.03818371%	1,692,271	143,590	0.03232247%	2,067,394
County of Merrimack	4,199,670	0.91411173%	40,512,693	4,186,114	0.94230483%	60,271,241
Croydon Village School	24,406	0.00531228%	235,436	21,554	0.00485186%	310,332
Deerfield Community School	599,853	0.13056565%	5,786,564	579,544	0.13045682%	8,344,215
Derry Coop SD	4,142,794	0.90173194%	39,964,031	4,030,800	0.90734325%	58,035,045
Derry Housing Authority	4,700	0.00102301%	45,339	4,790	0.00107824%	68,966
Dover Housing Authority	145,734	0.03172086%	1,405,843	144,271	0.03247577%	2,077,199
Dresden SD	1,011,150	0.22008969%	9,754,197	1,000,365	0.22518469%	14,403,153
Dunbarton SD - SAU 67	244,852	0.05329516%	2,361,998	223,001	0.05019809%	3,210,746
East Kingston SD	172,923	0.03763890%	1,668,126	202,169	0.04550875%	2,910,808
Epping SD	1,298,737	0.28268667%	12,528,445	1,234,565	0.27790370%	17,775,141
Epsom SD	449,357	0.09780828%	4,334,784	441,934	0.09948046%	6,362,921
Errol SD	22,750	0.00495183%	219,461	24,628	0.00554382%	354,591
Exeter Reg Coop SD	4,262,776	0.92784756%	41,121,454	4,130,891	0.92987399%	59,476,145
Exeter SD	1,625,766	0.35386870%	15,683,175	1,520,748	0.34232421%	21,895,574
Fall Mountain Reg SD	2,134,961	0.46470149%	20,595,195	2,112,295	0.47548294%	30,412,607
Farmington SD - (SAU 61)	1,228,046	0.26729987%	11,846,514	1,117,790	0.25161735%	16,093,826
Franklin SD	1,065,264	0.23186829%	10,276,215	1,023,368	0.23036272%	14,734,348
Freedom SD	101,997	0.02220095%	983,928	111,074	0.02500304%	1,599,232
Fremont - Police	88,043	0.01916368%	849,319	84,592	0.01904187%	1,217,947
Fremont SD - SAU 83	462,944	0.10076567%	4,465,853	458,708	0.10325633%	6,604,431
Gilford SD	1,715,209	0.37333711%	16,545,999	1,708,665	0.38462480%	24,601,183
Gilmanton SD	566,787	0.12336842%	5,467,589	494,528	0.11131950%	7,120,163
Goffstown SD	3,016,978	0.65668373%	29,103,692	2,934,767	0.66062346%	42,254,475
Goffstown Village Precinct	14,186	0.00308776%	136,847	14,476	0.00325858%	208,424
Goshen-Lempster SD	-	0.00000000%	-	-	0.00000000%	0
Governor Wentworth Reg SD	3,466,513	0.75453076%	33,440,194	3,314,532	0.74610952%	47,722,292
Grafton County	2,184,792	0.47554784%	21,075,896	2,160,142	0.48625342%	31,101,503
Grantham SD	339,559	0.07390935%	3,275,603	354,539	0.07980762%	5,104,616
Great Bay Elearning School	100,273	0.02182570%	967,297	99,079	0.02230293%	1,426,529
Greenland SD	535,654	0.11659192%	5,167,260	480,507	0.10816334%	6,918,291
Grs Coop SD	485,090	0.10558602%	4,679,487	457,202	0.10291732%	6,582,747
Hampstead SD	1,321,128	0.28756036%	12,744,443	1,233,889	0.27775153%	17,765,407
Hampton Falls SD	451,526	0.09828039%	4,355,707	446,272	0.10045695%	6,425,378
Hampton SD - SAU 90	1,601,759	0.34864327%	15,451,588	1,634,330	0.36789181%	23,530,916
Hanover SD	778,805	0.16951684%	7,512,849	789,328	0.17767973%	11,364,664
Harrisville SD	76,276	0.01660244%	735,807	75,552	0.01700695%	1,087,790
Haverhill Coop SD	856,700	0.18647168%	8,264,274	831,716	0.18722137%	11,974,962
Henniker SD	506,158	0.11017174%	4,882,723	493,086	0.11099490%	7,099,401
Hill SD	67,935	0.01478692%	655,344	65,602	0.01476718%	944,531



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Hillsboro-Deering SD	\$ 1,580,689	0.34405712%	\$ 15,248,334	\$ 1,554,022	0.34981427%	\$ 22,374,649
Hillsborough County	4,079,960	0.88805532%	39,357,894	3,956,572	0.89063434%	56,966,318
Hinsdale SD	862,477	0.18772912%	8,320,003	808,548	0.18200620%	11,641,392
Holderness SD	293,497	0.06388336%	2,831,259	272,500	0.06134044%	3,923,427
Hollis SD	934,802	0.20347158%	9,017,696	923,117	0.20779597%	13,290,944
Hollis-Brookline Coop	1,569,160	0.34154768%	15,137,117	1,533,521	0.34519945%	22,079,478
Hooksett Public Library	39,433	0.00858310%	380,396	38,619	0.00869323%	556,032
Hooksett SD	1,362,492	0.29656376%	13,143,466	1,363,517	0.30693112%	19,631,778
Hooksett Sewer Commission	44,484	0.00968251%	429,121	44,685	0.01005871%	643,370
Hooksett Village Wtr Precinct	38,556	0.00839221%	371,936	37,020	0.00833330%	533,010
Hopkinton SD	1,313,896	0.28598622%	12,674,678	1,345,244	0.30281782%	19,368,685
Hudson SD	3,581,263	0.77950756%	34,547,145	3,514,331	0.79108478%	50,598,978
Inter-Lakes SD	1,890,836	0.41156457%	18,240,209	1,829,128	0.41174133%	26,335,598
Jackson SD	87,197	0.01897954%	841,158	80,479	0.01811603%	1,158,729
Jaffrey-Rindge Coop SD	1,755,904	0.38219490%	16,938,569	1,763,539	0.39697708%	25,391,254
John Stark SD	902,610	0.19646458%	8,707,151	875,339	0.19704102%	12,603,041
Kearsarge Reg SD - SAU 65	2,792,833	0.60789572%	26,941,447	2,656,495	0.59798373%	38,247,943
Keene SD	3,900,962	0.84909412%	37,631,166	3,917,205	0.88177273%	56,399,516
Kensington SD	225,520	0.04908730%	2,175,509	192,292	0.04328541%	2,768,600
Laconia Housing & Redevelopmnt	148,602	0.03234512%	1,433,510	133,565	0.03006582%	1,923,055
Laconia SD	2,700,248	0.58774341%	26,048,313	2,574,743	0.57958115%	37,070,886
Laconia Water Works	111,276	0.02422064%	1,073,439	109,957	0.02475160%	1,583,150
Lafayette Reg SD	196,767	0.04282885%	1,898,140	188,418	0.04241337%	2,712,823
Lakes Region Mutual Fire Aid	82,473	0.01795130%	795,587	76,832	0.01729508%	1,106,219
Lakes Region Planning Comm.	23,899	0.00520192%	230,545	23,647	0.00532300%	340,467
Land & Comm Heritage Inv Prog	12,873	0.00280197%	124,181	12,512	0.00281648%	180,146
Landaff SD	12,478	0.00271600%	120,371	11,536	0.00259678%	166,094
Langdon - Police	-	0.00000000%	-	-	0.00000000%	0
Lebanon SD	3,056,079	0.66519457%	29,480,886	2,963,457	0.66708165%	42,667,550
Lempster SD	151,117	0.03289254%	1,457,771	141,407	0.03183107%	2,035,963
Lincoln-Woodstock Coop SD	523,697	0.11398933%	5,051,915	509,527	0.11469581%	7,336,117
Lisbon Reg SD	466,493	0.10153815%	4,500,089	454,073	0.10221298%	6,537,697
Litchfield SD	1,560,300	0.33961919%	15,051,648	1,552,862	0.34955316%	22,357,948
Littleton Public Library	15,846	0.00344908%	152,860	15,641	0.00352083%	225,198
Littleton SD	1,101,944	0.23985216%	10,630,054	1,129,408	0.25423259%	16,261,101
Littleton Water & Light Dept	143,980	0.03133908%	1,388,923	130,981	0.02948415%	1,885,851
Londonderry SD	5,765,559	1.25494744%	55,618,257	5,549,768	1.24926678%	79,904,991
Lower Bartlett Water Precinct	2,026	0.00044098%	19,544	-	0.00000000%	0
Lyme SD	371,185	0.08079315%	3,580,687	354,811	0.07986885%	5,108,532
Lyndeborough - Police	-	0.00000000%	-	-	0.00000000%	0
Madison SD	200,591	0.04366119%	1,935,029	198,503	0.04468353%	2,858,026
Manchester SD	13,291,029	2.89296195%	128,213,737	13,012,152	2.92906826%	187,347,631
Marlborough SD	239,449	0.05211913%	2,309,878	212,979	0.04794211%	3,066,450
Marlow SD	59,416	0.01293265%	573,165	55,987	0.01260282%	806,095
Mascenic Reg SD	1,127,138	0.24533596%	10,873,092	1,059,129	0.23841261%	15,249,231
Mascoma Valley Regional SD	1,621,441	0.35292731%	15,641,453	1,589,741	0.35785471%	22,888,928
Mason SD (SAU 89)	97,188	0.02115421%	937,537	91,893	0.02068535%	1,323,066
Maxfield Public Library	-	0.00000000%	-	-	0.00000000%	0
Meriden Village Water District	5,787	0.00125961%	55,825	5,716	0.00128669%	82,299
Merrimack SD	4,818,034	1.04870654%	46,477,827	4,633,764	1.04307197%	66,716,459



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Merrimack Valley SD	\$ 2,874,127	0.62559039%	\$ 27,725,661	\$ 2,772,712	0.62414447%	\$ 39,921,223
Merrimack Village District	125,840	0.02739068%	1,213,933	109,780	0.02471176%	1,580,602
Middleton SD	137,475	0.02992319%	1,326,172	125,397	0.02822718%	1,805,453
Milan SD	100,231	0.02181656%	966,892	95,571	0.02151327%	1,376,021
Milford Area Communication Ctr	36,718	0.00799214%	354,205	36,647	0.00824933%	527,640
Milford SD	2,865,422	0.62369564%	27,641,687	2,908,711	0.65475819%	41,879,323
Milton SD	652,280	0.14197706%	6,292,309	657,201	0.14793760%	9,462,312
Monadnock Reg SD- SAU 93	2,249,275	0.48958339%	21,697,940	2,158,982	0.48599230%	31,084,802
Monroe SD	153,027	0.03330828%	1,476,196	155,988	0.03511329%	2,245,899
Mont Vernon SD	274,246	0.05969314%	2,645,552	255,390	0.05748893%	3,677,079
Moultonborough SD - SAU 45	1,022,760	0.22261676%	9,866,195	1,009,637	0.22727184%	14,536,650
Nashua Airport Authority	30,550	0.00664960%	294,705	28,703	0.00646112%	413,263
Nashua Housing Redevelop Auth	151,397	0.03295349%	1,460,472	140,917	0.03172077%	2,028,908
NE Interstate Water Pol Cntrl	-	0.00000000%	-	-	0.00000000%	0
Nelson SD	71,064	0.01546799%	685,529	64,051	0.01441804%	922,200
New Boston SD	541,409	0.11784457%	5,222,776	544,252	0.12251250%	7,836,085
New Castle SD	86,432	0.01881303%	833,778	82,816	0.01864209%	1,192,376
New London-Springfield Wtr Sys	18,971	0.00412928%	183,006	18,744	0.00421932%	269,874
Newfields SD	153,428	0.03339556%	1,480,064	159,038	0.03579986%	2,289,813
Newfound Area SD	1,622,046	0.35305900%	15,647,290	1,584,482	0.35667090%	22,813,210
Newington SD	84,203	0.01832786%	812,276	85,697	0.01929061%	1,233,857
Newmarket Housing Authority	9,237	0.00201055%	89,106	3,743	0.00084256%	53,891
Newmarket SD	1,498,631	0.32619615%	14,456,750	1,374,495	0.30940229%	19,789,838
Newport SD	1,156,474	0.25172131%	11,156,085	1,143,015	0.25729556%	16,457,013
Next Charter School	70,079	0.01525359%	676,027	68,549	0.01543055%	986,961
NH Comm Development Fin Auth	9,011	0.00196136%	86,926	9,351	0.00210493%	134,635
NH Municipal Bond Bank	23,834	0.00518777%	229,918	23,594	0.00531107%	339,704
NH Retirement System	-	0.00000000%	-	-	0.00000000%	0
North Conway Wtr Precinct	122,593	0.02668393%	1,182,610	112,716	0.02537266%	1,622,874
North Country Charter Academy	30,362	0.00660868%	292,891	38,112	0.00857911%	548,733
North Country Edu Srvc Ag Inc	92,088	0.02004413%	888,340	92,319	0.02078124%	1,329,200
North Hampton SD	609,216	0.13260363%	5,876,886	625,696	0.14084575%	9,008,707
Northumberland SD	438,662	0.09548038%	4,231,613	406,253	0.09144858%	5,849,189
Northwood SD	412,488	0.08978327%	3,979,122	380,933	0.08574898%	5,484,634
Nottingham SD	529,024	0.11514882%	5,103,303	527,158	0.11866460%	7,589,967
Oyster River Coop SD	3,324,150	0.72354364%	32,066,870	3,156,408	0.71051541%	45,445,639
Pease Development Authority	443,641	0.09656412%	4,279,644	428,565	0.09647106%	6,170,435
Pelham SD	1,966,622	0.42806036%	18,971,289	1,884,444	0.42419310%	27,132,032
Pembroke SD	1,806,761	0.39326457%	17,429,168	1,720,647	0.38732198%	24,773,699
Pemi Baker Coop	946,491	0.20601584%	9,130,456	951,947	0.21428567%	13,706,035
Penacook Boscawen Water Prcnt	-	0.00000000%	-	-	0.00000000%	0
Piermont SD	84,575	0.01840883%	815,864	77,962	0.01754944%	1,122,489
Pittsburg SD	171,454	0.03731915%	1,653,955	164,554	0.03704152%	2,369,232
Pittsfield SD	733,117	0.15957226%	7,072,114	672,368	0.15135173%	9,680,685
Plainfield SD	358,614	0.07805691%	3,459,419	326,215	0.07343182%	4,696,810
Plaistow Public Library	19,831	0.00431647%	191,302	19,471	0.00438297%	280,341
Plymouth SD	636,943	0.13863877%	6,144,358	598,401	0.13470158%	8,615,717
Plymouth Village Water & Sewer	52,461	0.01141881%	506,072	66,898	0.01505891%	963,191
Portsmouth Housing Authority	170,937	0.03720662%	1,648,967	168,882	0.03801576%	2,431,545
Portsmouth SD	4,358,410	0.94866352%	42,044,001	4,192,556	0.94375494%	60,363,992



# Schedule of Net Pension Liability by Employer

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Portsmouth-Josie F. Prescott	\$ -	0.00000000%	\$ -	\$ -	0.00000000%	\$ -
Profile SD	383,134	0.08339400%	3,695,955	366,313	0.08245798%	5,274,137
Prospect Mountain High School	655,648	0.14271015%	6,324,799	654,442	0.14731655%	9,422,589
Raymond SD	1,523,139	0.33153063%	14,693,170	1,427,927	0.32142997%	20,559,147
Richmond-Pol	-	0.00000000%	-	-	0.00000000%	0
Rivendell Interstate SD	170,306	0.03706927%	1,642,880	181,280	0.04080659%	2,610,051
Rochester SD	4,721,353	1.02766269%	45,545,180	4,768,386	1.07337572%	68,654,733
Rockingham County	3,094,715	0.67360418%	29,853,593	3,140,969	0.70704005%	45,223,350
Rockingham Planning Comm	42,456	0.00924109%	409,558	38,690	0.00870922%	557,055
Rollinsford SD	222,881	0.04851289%	2,150,052	218,401	0.04916262%	3,144,515
Rumney SD	190,442	0.04145213%	1,837,125	195,058	0.04390805%	2,808,425
Rye SD	817,784	0.17800112%	7,888,866	758,801	0.17080802%	10,925,139
Rye Water District	28,468	0.00619642%	274,620	26,568	0.00598052%	382,523
Salem Housing Authority	37,333	0.00812600%	360,138	36,027	0.00810977%	518,713
Salem SD	4,916,748	1.07019290%	47,430,085	4,739,041	1.06677009%	68,232,227
Sanborn Regional SD	2,274,252	0.49501995%	21,938,884	2,336,587	0.52597163%	33,641,940
Sanbornton Public Library	9,196	0.00200163%	88,711	8,566	0.00192823%	123,333
Sandown Public Library	10,026	0.00218229%	96,717	11,089	0.00249616%	159,658
SAU 02	75,137	0.01635453%	724,820	72,074	0.01622404%	1,037,714
SAU 03	1,471,823	0.32036104%	14,198,143	1,322,478	0.29769314%	19,040,903
SAU 06	106,643	0.02321221%	1,028,746	96,740	0.02177642%	1,392,853
SAU 07	72,064	0.01568565%	695,175	58,423	0.01315116%	841,168
SAU 09	108,152	0.02354066%	1,043,303	100,696	0.02266692%	1,449,810
SAU 13	44,811	0.00975369%	432,276	57,698	0.01298797%	830,730
SAU 15	81,268	0.01768902%	783,963	76,637	0.01725118%	1,103,412
SAU 16	205,921	0.04482133%	1,986,445	215,972	0.04861584%	3,109,543
SAU 18 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
SAU 19	149,698	0.03258368%	1,444,082	140,354	0.03159404%	2,020,803
SAU 20	57,998	0.01262400%	559,485	52,772	0.01187911%	759,806
SAU 21	145,660	0.03170476%	1,405,129	136,688	0.03076881%	1,968,020
SAU 23	204,409	0.04449223%	1,971,860	182,602	0.04110417%	2,629,085
SAU 24	182,308	0.03968166%	1,758,659	206,129	0.04640016%	2,967,824
SAU 29	246,829	0.05372548%	2,381,070	237,972	0.05356810%	3,426,297
SAU 34	73,814	0.01606656%	712,057	72,339	0.01628369%	1,041,529
SAU 35	104,447	0.02273422%	1,007,562	116,424	0.02620734%	1,676,261
SAU 39	150,896	0.03284444%	1,455,639	155,424	0.03498633%	2,237,779
SAU 41	135,066	0.02939884%	1,302,933	126,309	0.02843247%	1,818,584
SAU 42	12,235,715	2.66325940%	118,033,505	11,986,856	2.69827154%	172,585,524
SAU 43 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
SAU 44	167,640	0.03648898%	1,617,162	166,732	0.03753179%	2,400,590
SAU 46	74,299	0.01617212%	716,735	85,466	0.01923861%	1,230,531
SAU 48	147,768	0.03216359%	1,425,464	147,437	0.03318844%	2,122,783
SAU 50	110,496	0.02405086%	1,065,915	104,002	0.02341111%	1,497,410
SAU 53	369,398	0.08040419%	3,563,449	422,078	0.09501082%	6,077,036
SAU 55	104,567	0.02276034%	1,008,720	112,161	0.02524772%	1,614,882
SAU 56	102,307	0.02226842%	986,918	94,988	0.02138204%	1,367,628
SAU 58	40,685	0.00885561%	392,473	38,900	0.00875649%	560,078
SAU 61 - Emp	-	0.00000000%	-	-	0.00000000%	0
SAU 64 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
SAU 67	83,670	0.01821184%	807,134	63,369	0.01426452%	912,380



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
SAU 70	\$ 121,027	0.02634307%	\$ 1,167,504	\$ 103,705	0.02334426%	\$ 1,493,134
SAU 71 Emp/Teacher	-	0.00000000%	-	-	0.00000000%	0
Seabrook SD	1,099,633	0.23934915%	10,607,761	1,043,859	0.23497530%	15,029,375
Seacoast Charter School	124,317	0.02705918%	1,199,241	125,340	0.02821435%	1,804,632
Shaker Regional SD - SAU 80	1,640,607	0.35709903%	15,826,341	1,602,937	0.36082516%	23,078,922
Somersworth Housing Authority	63,161	0.01374780%	609,291	56,345	0.01268340%	811,249
Somersworth SD	1,697,804	0.36954869%	16,378,099	1,638,671	0.36886898%	23,593,417
Souhegan Coop SD	1,255,068	0.27318155%	12,107,186	1,273,667	0.28670566%	18,338,127
South Hampton SD	124,293	0.02705396%	1,199,010	116,043	0.02612157%	1,670,775
Southern NH Planning Comm	65,128	0.01417594%	628,266	68,257	0.01536482%	982,757
Stark SD	23,443	0.00510267%	226,146	28,526	0.00642127%	410,728
State of New Hampshire	84,780,215	18.45349492%	817,843,979	82,823,532	18.64378611%	1,192,484,727
Stewartstown SD	74,543	0.01622523%	719,089	77,684	0.01748686%	1,118,486
Stoddard SD	60,024	0.01306499%	579,030	59,718	0.01344426%	859,813
Strafford County	3,578,851	0.77898256%	34,523,878	3,666,010	0.82522810%	52,782,836
Strafford SD	432,012	0.09403292%	4,167,463	450,017	0.10129996%	6,479,298
Stratford SD	77,156	0.01679399%	744,296	82,743	0.01862566%	1,191,325
Stratham SD	830,069	0.18067510%	8,007,374	772,187	0.17382124%	11,117,869
Sullivan County	1,396,681	0.30400543%	13,473,275	1,330,667	0.29953650%	19,158,807
Sunapee SD	904,124	0.19679412%	8,721,756	854,539	0.19235889%	12,303,565
Surry Village Charter School	-	0.00000000%	-	-	0.00000000%	0
Swnh District Fire Mutual Aid	117,013	0.02546937%	1,128,782	116,547	0.02623502%	1,678,032
Tamworth SD	342,081	0.07445829%	3,299,931	344,853	0.07762728%	4,965,158
Thornton Public School Library	3,146	0.00068477%	30,348	3,137	0.00070615%	45,166
Thornton SD	336,320	0.07320434%	3,244,357	320,981	0.07225363%	4,621,451
Tilton-Northfield Fire Dist	308,271	0.06709911%	2,973,778	271,808	0.06118467%	3,913,464
Timberlane Reg SD	5,080,448	1.10582429%	49,009,239	4,986,559	1.12248702%	71,795,966
Town of Albany	-	0.00000000%	-	2,358	0.00053079%	33,950
Town of Alexandria	47,937	0.01043410%	462,431	56,179	0.01264603%	808,859
Town of Allenstown	294,277	0.06405314%	2,838,783	279,297	0.06287046%	4,021,290
Town of Alstead	27,607	0.00600902%	266,315	26,202	0.00589814%	377,254
Town of Alton	504,924	0.10990315%	4,870,819	471,574	0.10615250%	6,789,674
Town of Amherst	438,628	0.09547298%	4,231,285	423,226	0.09526924%	6,093,565
Town of Andover	29,951	0.00651922%	288,927	27,460	0.00618132%	395,367
Town of Antrim	188,916	0.04111998%	1,822,404	166,501	0.03747980%	2,397,265
Town of Ashland	179,643	0.03910159%	1,732,951	155,734	0.03505612%	2,242,242
Town of Atkinson	242,486	0.05278017%	2,339,174	225,684	0.05080204%	3,249,375
Town of Auburn	270,883	0.05896114%	2,613,110	251,764	0.05667271%	3,624,872
Town of Barnstead	235,912	0.05134926%	2,275,758	213,460	0.04805038%	3,073,375
Town of Barrington	375,360	0.08170189%	3,620,962	352,579	0.07936642%	5,076,396
Town of Bartlett	70,214	0.01528297%	677,329	74,069	0.01667312%	1,066,438
Town of Bedford	1,994,209	0.43406502%	19,237,411	1,876,010	0.42229459%	27,010,600
Town of Belmont	627,047	0.13648478%	6,048,895	583,579	0.13136511%	8,402,311
Town of Bennington	62,303	0.01356104%	601,014	63,509	0.01429604%	914,396
Town of Bethlehem	141,314	0.03075879%	1,363,205	138,412	0.03115689%	1,992,842
Town of Boscawen	191,097	0.04159470%	1,843,444	191,644	0.04313955%	2,759,271
Town of Bow	600,017	0.13060135%	5,788,146	587,422	0.13223017%	8,457,641
Town of Bradford	59,442	0.01293831%	573,415	54,334	0.01223072%	782,295
Town of Brentwood	174,431	0.03796713%	1,682,673	169,470	0.03814812%	2,440,011
Town of Bristol	416,579	0.09067373%	4,018,586	403,285	0.09078047%	5,806,456



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Town of Brookline	\$ 275,844	0.06004096%	\$ 2,660,967	\$ 264,418	0.05952116%	\$ 3,807,063
Town of Campton	231,078	0.05029707%	2,229,126	233,090	0.05246915%	3,356,006
Town of Canaan	180,540	0.03929683%	1,741,604	192,328	0.04329352%	2,769,119
Town of Candia	106,318	0.02314147%	1,025,611	92,896	0.02091112%	1,337,507
Town of Canterbury	57,293	0.01247055%	552,685	63,552	0.01430572%	915,015
Town of Carroll	115,855	0.02521732%	1,117,611	119,021	0.02679193%	1,713,652
Town of Center Harbor	84,562	0.01840600%	815,739	61,382	0.01381724%	883,772
Town of Charlestown	210,068	0.04572398%	2,026,450	199,867	0.04499057%	2,877,665
Town of Chester	276,581	0.06020138%	2,668,077	222,425	0.05006843%	3,202,452
Town of Chesterfield	153,831	0.03348328%	1,483,952	158,192	0.03560942%	2,277,632
Town of Chichester	102,286	0.02226385%	986,716	103,010	0.02318781%	1,483,127
Town of Clarksville	4,578	0.00099646%	44,162	4,512	0.00101566%	64,963
Town of Colebrook	158,530	0.03450608%	1,529,282	164,002	0.03691726%	2,361,284
Town of Conway	859,476	0.18707591%	8,291,053	805,449	0.18130860%	11,596,772
Town of Cornish	25,928	0.00564356%	250,118	23,515	0.00529329%	338,567
Town of Croydon	4,454	0.00096947%	42,966	6,030	0.00135737%	86,819
Town of Danville	94,651	0.02060200%	913,064	98,751	0.02222910%	1,421,807
Town of Deerfield	194,677	0.04237393%	1,877,978	200,741	0.04518731%	2,890,249
Town of Deering	29,639	0.00645131%	285,917	23,005	0.00517848%	331,223
Town of Derry	3,831,884	0.83405842%	36,964,795	3,670,011	0.82612874%	52,840,442
Town of Dorchester	9,530	0.00207433%	91,933	6,001	0.00135084%	86,402
Town of Dublin	84,227	0.01833308%	812,507	76,947	0.01732096%	1,107,875
Town of Dunbarton	112,410	0.02446747%	1,084,379	108,504	0.02442452%	1,562,229
Town of Durham	1,330,693	0.28964230%	12,836,713	1,294,821	0.29146748%	18,642,700
Town of East Kingston	113,183	0.02463572%	1,091,835	104,396	0.02349980%	1,503,083
Town of Effingham	16,123	0.00350938%	155,533	29,119	0.00655476%	419,252
Town of Enfield	265,198	0.05772373%	2,558,269	256,842	0.05781578%	3,697,985
Town of Epping	577,223	0.12563995%	5,568,261	547,209	0.12317813%	7,878,659
Town of Epsom	197,316	0.04294834%	1,903,436	193,812	0.04362757%	2,790,485
Town of Exeter	1,625,983	0.35391593%	15,685,268	1,606,136	0.36154527%	23,124,982
Town of Farmington	212,649	0.04628577%	2,051,348	216,082	0.04864060%	3,111,126
Town of Fitzwilliam	89,737	0.01953240%	865,660	83,023	0.01868869%	1,195,357
Town of Frances town	24,379	0.00530640%	235,175	23,814	0.00536059%	342,871
Town of Franconia	55,391	0.01205656%	534,337	51,061	0.01149396%	735,171
Town of Freedom	44,355	0.00965443%	427,877	39,697	0.00893589%	571,553
Town of Gilford	922,984	0.20089924%	8,903,692	841,134	0.18934139%	12,110,561
Town of Gilmanton	201,706	0.04390388%	1,945,784	187,538	0.04221528%	2,700,153
Town of Goffstown	1,466,614	0.31922724%	14,147,893	1,332,897	0.30003848%	19,190,914
Town of Gorham	284,591	0.06194486%	2,745,346	269,860	0.06074617%	3,885,417
Town of Goshen	17,985	0.00391466%	173,495	17,006	0.00382809%	244,850
Town of Grafton	50,329	0.01095475%	485,506	48,129	0.01083396%	692,956
Town of Grantham	158,837	0.03457290%	1,532,243	138,071	0.03108013%	1,987,932
Town of Greenfield	82,984	0.01806253%	800,517	89,834	0.02022186%	1,293,421
Town of Greenland	266,993	0.05811443%	2,575,585	242,772	0.05464859%	3,495,406
Town of Greenville	120,007	0.02612105%	1,157,664	112,035	0.02521936%	1,613,068
Town of Groton	10,476	0.00228023%	101,058	10,369	0.00233409%	149,292
Town of Hampstead	425,226	0.09255586%	4,102,001	381,438	0.08586266%	5,491,905
Town of Hampton	2,345,448	0.51051667%	22,625,686	2,231,456	0.50230638%	32,128,275
Town of Hampton Falls	160,016	0.03482952%	1,543,616	118,039	0.02657088%	1,699,514
Town of Hancock	43,191	0.00940107%	416,648	51,405	0.01157140%	740,124



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Town of Hanover	\$ 1,624,816	0.35366192%	\$ 15,674,011	\$ 1,503,744	0.33849657%	\$ 21,650,752
Town of Harrisville	18,818	0.00409598%	181,531	14,929	0.00336056%	214,946
Town of Haverhill	148,320	0.03228374%	1,430,789	156,216	0.03516462%	2,249,182
Town of Hebron	24,411	0.00531337%	235,484	24,056	0.00541507%	346,356
Town of Henniker	342,182	0.07448028%	3,300,906	298,282	0.06714403%	4,294,634
Town of Hillsborough	309,568	0.06738142%	2,986,290	317,327	0.07143111%	4,568,842
Town of Hinsdale	206,385	0.04492233%	1,990,921	186,040	0.04187807%	2,678,585
Town of Holderness	143,067	0.03114036%	1,380,116	134,433	0.03026121%	1,935,553
Town of Hollis	697,826	0.15189073%	6,731,674	631,475	0.14214662%	9,091,913
Town of Hooksett	1,512,369	0.32918640%	14,589,275	1,354,840	0.30497790%	19,506,847
Town of Hopkinton	418,733	0.09114258%	4,039,366	401,835	0.09045407%	5,785,579
Town of Hudson	2,767,656	0.60241562%	26,698,574	2,457,132	0.55310662%	35,377,535
Town of Jackson	78,902	0.01717403%	761,139	72,845	0.01639759%	1,048,815
Town of Jaffrey	416,142	0.09057861%	4,014,371	449,299	0.10113834%	6,468,961
Town of Jefferson	12,297	0.00267660%	118,625	13,330	0.00300062%	191,924
Town of Kensington	94,420	0.02055172%	910,836	76,392	0.01719603%	1,099,884
Town of Kingston	289,268	0.06296287%	2,790,464	276,012	0.06213100%	3,973,993
Town of Lancaster	250,701	0.05456827%	2,418,422	235,945	0.05311182%	3,397,112
Town of Lee	261,285	0.05687201%	2,520,522	259,031	0.05830853%	3,729,502
Town of Lempster	20,945	0.00455895%	202,049	23,550	0.00530116%	339,070
Town of Lincoln	288,069	0.06270189%	2,778,897	261,384	0.05883820%	3,763,380
Town of Lisbon	46,794	0.01018531%	451,405	50,719	0.01141697%	730,247
Town of Litchfield	384,764	0.08374879%	3,711,679	384,352	0.08651861%	5,533,861
Town of Littleton	615,762	0.13402845%	5,940,033	551,843	0.12422125%	7,945,379
Town of Londonderry	3,327,414	0.72425409%	32,098,356	3,111,138	0.70032502%	44,793,846
Town of Loudon	254,018	0.05529026%	2,450,420	249,384	0.05613697%	3,590,605
Town of Lyme	78,209	0.01702319%	754,454	78,253	0.01761495%	1,126,679
Town of Madison	132,943	0.02893674%	1,282,453	119,917	0.02699362%	1,726,553
Town of Marlborough	72,295	0.01573593%	697,404	84,824	0.01909410%	1,221,287
Town of Marlow	16,511	0.00359383%	159,276	18,537	0.00417273%	266,894
Town of Mason	34,262	0.00745756%	330,513	32,346	0.00728117%	465,715
Town of Meredith	652,742	0.14207762%	6,296,765	644,348	0.14504436%	9,277,256
Town of Merrimack	2,571,310	0.55967841%	24,804,495	2,407,821	0.54200658%	34,667,560
Town of Middleton	69,655	0.01516130%	671,937	55,644	0.01252560%	801,156
Town of Milford	1,086,575	0.23650690%	10,481,795	1,072,100	0.24133242%	15,435,986
Town of Milton	234,963	0.05114269%	2,266,603	234,617	0.05281288%	3,377,992
Town of Monroe	21,156	0.00460487%	204,084	14,731	0.00331599%	212,096
Town of Mont Vernon	106,273	0.02313167%	1,025,177	94,931	0.02136921%	1,366,807
Town of Moultonborough	444,943	0.09684752%	4,292,204	470,265	0.10585784%	6,770,827
Town of Nelson	18,077	0.00393469%	174,382	18,194	0.00409552%	261,956
Town of New Boston	151,253	0.03292214%	1,459,083	146,258	0.03292304%	2,105,807
Town of New Castle	128,462	0.02796139%	1,239,226	131,205	0.02953458%	1,889,076
Town of New Durham	128,439	0.02795639%	1,239,005	123,834	0.02787535%	1,782,950
Town of New Hampton	113,254	0.02465118%	1,092,520	130,840	0.02945241%	1,883,821
Town of New Ipswich	133,586	0.02907670%	1,288,656	140,596	0.03164851%	2,024,287
Town of New London	373,276	0.08124828%	3,600,858	372,167	0.08377573%	5,358,422
Town of Newbury	83,479	0.01817027%	805,292	73,093	0.01645342%	1,052,386
Town of Newfields	68,133	0.01483002%	657,255	57,945	0.01304357%	834,286
Town of Newington	433,453	0.09434657%	4,181,364	423,253	0.09527532%	6,093,953
Town of Newmarket	555,954	0.12101048%	5,363,087	520,644	0.11719828%	7,496,179



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount
			Rate			Rate
Town of Newport	\$ 532,756	0.11596114%	\$ 5,139,304	\$ 514,191	0.11574569%	\$ 7,403,269
Town of Newton	147,435	0.03209111%	1,422,252	148,356	0.03339531%	2,136,014
Town of North Hampton	678,936	0.14777908%	6,549,449	623,199	0.14028367%	8,972,755
Town of Northfield	196,309	0.04272916%	1,893,722	178,905	0.04027197%	2,575,856
Town of Northumberland	106,369	0.02315257%	1,026,103	93,226	0.02098541%	1,342,259
Town of Northwood	215,359	0.04687563%	2,077,490	215,477	0.04850442%	3,102,416
Town of Nottingham	139,680	0.03040313%	1,347,442	141,286	0.03180384%	2,034,222
Town of Orford	38,773	0.00843944%	374,029	37,289	0.00839385%	536,883
Town of Ossipee	314,535	0.06846255%	3,034,205	341,654	0.07690718%	4,919,099
Town of Pelham	1,351,553	0.29418275%	13,037,942	1,256,321	0.28280103%	18,088,381
Town of Pembroke	349,875	0.07615476%	3,375,117	354,462	0.07979029%	5,103,507
Town of Peterborough	612,365	0.13328905%	5,907,263	605,002	0.13618748%	8,710,757
Town of Piermont	14,833	0.00322859%	143,089	14,386	0.00323832%	207,128
Town of Pittsburg	37,000	0.00805352%	356,926	37,758	0.00849942%	543,636
Town of Pittsfield	214,544	0.04669824%	2,069,628	222,839	0.05016162%	3,208,413
Town of Plainfield	100,591	0.02189491%	970,365	101,540	0.02285691%	1,461,962
Town of Plaistow	529,375	0.11522522%	5,106,689	484,721	0.10911192%	6,978,963
Town of Plymouth	611,281	0.13305310%	5,896,806	622,806	0.14019520%	8,967,097
Town of Raymond	560,572	0.12201564%	5,407,635	554,891	0.12490736%	7,989,263
Town of Rindge	248,525	0.05409464%	2,397,431	231,030	0.05200544%	3,326,347
Town of Rollinsford	69,118	0.01504441%	666,756	78,517	0.01767437%	1,130,479
Town of Rumney	41,485	0.00902974%	400,191	44,224	0.00995493%	636,732
Town of Rye	638,045	0.13887863%	6,154,989	607,113	0.13666267%	8,741,151
Town of Salem	4,219,969	0.91853007%	40,708,511	4,155,073	0.93531742%	59,824,315
Town of Salisbury	7,290	0.00158676%	70,324	6,415	0.00144403%	92,362
Town of Sanbornton	214,112	0.04660421%	2,065,461	185,763	0.04181572%	2,674,597
Town of Sandown	203,781	0.04435553%	1,965,801	198,523	0.04468803%	2,858,314
Town of Sandwich	50,370	0.01096367%	485,901	52,992	0.01192863%	762,973
Town of Seabrook	1,489,468	0.32420170%	14,368,357	1,328,415	0.29902957%	19,126,383
Town of Shelburne	9,787	0.00213027%	94,412	9,889	0.00222604%	142,381
Town of South Hampton	22,267	0.00484670%	214,802	23,302	0.00524534%	335,500
Town of Springfield	45,458	0.00989451%	438,517	43,704	0.00983788%	629,246
Town of Stark	3,910	0.00085106%	37,718	3,891	0.00087587%	56,022
Town of Stewartstown	4,278	0.00093116%	41,268	4,253	0.00095736%	61,234
Town of Strafford	126,929	0.02762772%	1,224,438	113,173	0.02547553%	1,629,453
Town of Stratford	9,416	0.00204951%	90,833	9,160	0.00206194%	131,885
Town of Stratham	393,426	0.08563419%	3,795,238	403,701	0.09087411%	5,812,445
Town of Sugar Hill	58,243	0.01267733%	561,849	52,220	0.01175485%	751,858
Town of Sunapee	297,562	0.06476816%	2,870,473	282,900	0.06368150%	4,073,165
Town of Sutton	53,803	0.01171091%	519,018	50,968	0.01147303%	733,832
Town of Swanzey	200,444	0.04362919%	1,933,610	208,767	0.04699398%	3,005,806
Town of Tamworth	89,772	0.01954002%	865,998	100,885	0.02270947%	1,452,532
Town of Thornton	145,366	0.03164076%	1,402,293	126,719	0.02852477%	1,824,487
Town of Tilton	361,058	0.07858888%	3,482,996	386,014	0.08689273%	5,557,790
Town of Troy	74,548	0.01622632%	719,137	54,435	0.01225346%	783,750
Town of Troy Water And Sewer	16,133	0.00351155%	155,629	15,994	0.00360029%	230,280
Town of Tuftonboro	170,697	0.03715438%	1,646,652	167,496	0.03770377%	2,411,590
Town of Unity	15,617	0.00339924%	150,652	14,841	0.00334075%	213,679
Town of Wakefield	416,133	0.09057665%	4,014,284	389,393	0.08765335%	5,606,441
Town of Walpole	195,911	0.04264253%	1,889,882	172,726	0.03888106%	2,486,891

# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Warner	\$ 143,403	0.03121349%	\$ 1,383,357	\$ 124,407	0.02800433%	\$ 1,791,199
Town of Warren	12,729	0.00277063%	122,792	12,236	0.00275435%	176,172
Town of Washington	44,687	0.00972670%	431,079	47,296	0.01064645%	680,963
Town of Waterville Valley	222,461	0.04842147%	2,146,000	195,528	0.04401385%	2,815,192
Town of Weare	366,020	0.07966892%	3,530,862	299,307	0.06737476%	4,309,391
Town of Webster	42,687	0.00929137%	411,786	36,601	0.00823898%	526,978
Town of Westmoreland	22,228	0.00483821%	214,426	22,436	0.00505040%	323,031
Town of Whitefield	154,440	0.03361584%	1,489,827	150,331	0.03383989%	2,164,450
Town of Wilnot	49,670	0.01081131%	479,149	48,146	0.01083779%	693,201
Town of Wilton	148,891	0.03240802%	1,436,297	121,113	0.02726284%	1,743,772
Town of Winchester	176,057	0.03832105%	1,698,358	172,514	0.03883334%	2,483,839
Town of Windham	1,388,250	0.30217032%	13,391,944	1,353,712	0.30472399%	19,490,607
Town of Wolfeboro	905,786	0.19715587%	8,737,789	860,677	0.19374057%	12,391,940
Town of Woodstock	155,724	0.03389531%	1,502,213	142,617	0.03210345%	2,053,385
Unity SD	115,756	0.02519577%	1,116,656	108,159	0.02434686%	1,557,262
Village District of Eastman	24,242	0.00527658%	233,854	22,296	0.00501889%	321,016
Village District of Eidelweiss	11,886	0.00258714%	114,660	26,403	0.00594338%	380,148
Virtual Lrng Acad Charter Schl	628,701	0.13684479%	6,064,851	483,274	0.10878620%	6,958,130
Wakefield SD	500,931	0.10903402%	4,832,300	498,810	0.11228339%	7,181,815
Warner Village Water District	12,115	0.00263698%	116,869	12,831	0.00288829%	184,739
Warren SD	108,978	0.02372045%	1,051,271	102,602	0.02309597%	1,477,253
Washington SD	56,758	0.01235410%	547,524	44,325	0.00997767%	638,187
Waterville Estates Village Dis	32,187	0.00700591%	310,496	32,512	0.00731853%	468,104
Waterville Valley SD	88,632	0.01929189%	855,011	61,310	0.01380104%	882,735
Weare SD	856,220	0.18636720%	8,259,644	832,728	0.18744917%	11,989,532
Weeks Public Library	12,292	0.00267551%	118,576	11,938	0.00268727%	171,882
Wentworth SD	91,951	0.02001431%	887,018	89,473	0.02014060%	1,288,223
Westmoreland SD	158,213	0.03443708%	1,526,224	149,424	0.03363572%	2,151,391
White Mountains Reg SD	1,493,252	0.32502534%	14,404,861	1,425,647	0.32091674%	20,526,320
Wilton-Lyndeborough Coop SD	785,642	0.17100500%	7,578,803	806,253	0.18148959%	11,608,348
Winchester SD	397,835	0.08659386%	3,837,770	464,489	0.10455765%	6,687,665
Windham SD	3,459,829	0.75307590%	33,375,716	3,535,954	0.79595217%	50,910,303
Winnacunnet Coop SD	1,836,310	0.39969629%	17,714,217	1,788,080	0.40250132%	25,744,593
Winnisquam Reg SD	1,665,904	0.36260525%	16,070,372	1,707,604	0.38438597%	24,585,907
Woodsville Fire District	46,114	0.01003730%	444,845	44,542	0.01002652%	641,311
Woodsville Water & Light Dept	39,879	0.00868017%	384,698	36,032	0.00811089%	518,785
	<b>\$ 459,426,333</b>	<b>100.0000%</b>	<b>\$ 4,431,919,221</b>	<b>\$ 444,242,020</b>	<b>100.0000%</b>	<b>\$ 6,396,151,084</b>

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

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

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

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



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of 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	0.0879%	\$ 3,895,438	\$ 109,078	\$ -	\$ 406,856	\$ 90,202	\$ 606,136	\$ (40,783)	\$ (1,089,465)	\$ -	\$ (115,579)	\$ (1,245,827)	\$ 286,957	\$ (8,658)	\$ 278,299		
Allenstown Sewer Commission	0.0000%	0	0	0	0	0	0	0	0	0	(39,168)	(39,168)	0	(107,847)	(107,847)		
Alton SD	0.1493%	6,618,616	185,331	0	691,277	279,951	1,156,559	(69,292)	(1,851,075)	0	(103,850)	(2,024,217)	487,559	3,100	490,659		
Amherst SD	0.4582%	20,308,313	568,662	0	2,121,089	1,081,460	3,771,211	(212,614)	(5,679,770)	0	0	(5,892,384)	1,496,008	484,614	1,980,622		
Andover SD	0.0613%	2,716,098	76,055	0	283,681	172,925	532,661	(28,436)	(759,630)	0	(77,812)	(865,878)	200,081	85,914	285,995		
Androscoquin Valley Reg Refuse	0.0170%	751,666	21,048	0	78,507	53,745	153,300	(7,869)	(210,224)	0	(17,033)	(235,126)	55,371	(3,091)	52,280		
Ashland Electric Dept - Emp	0.0000%	0	0	0	0	0	0	0	0	0	(252,136)	(252,136)	0	(81,828)	(81,828)		
Ashland SD	0.0545%	2,414,544	67,611	0	252,185	121,908	441,704	(25,279)	(675,293)	0	(45,591)	(746,163)	177,867	70,112	247,979		
Auburn SD	0.1328%	5,883,947	164,759	0	614,545	338,904	1,118,208	(61,601)	(1,645,605)	0	(124,675)	(1,831,881)	433,440	118,311	551,751		
Baker Free Library - Emp	0.0000%	0	0	0	0	0	0	0	0	0	(26,277)	(26,277)	0	(34,450)	(34,450)		
Barnstead SD	0.1402%	6,211,807	173,940	0	648,788	466,498	1,289,226	(65,033)	(1,737,300)	0	(63,165)	(1,865,498)	457,592	109,171	566,763		
Barrington SD	0.2633%	11,669,354	326,759	0	1,218,798	319,987	1,865,544	(122,170)	(3,263,651)	0	(6,397)	(3,392,218)	859,621	268,974	1,128,595		
Bartlett SD	0.0851%	3,771,893	105,618	0	393,953	80,443	580,014	(39,489)	(1,054,912)	0	(97,801)	(1,192,202)	277,856	(17,119)	260,737		
Bath SD	0.0209%	924,862	25,897	0	96,597	83,835	206,329	(9,683)	(258,663)	0	0	(268,346)	68,130	35,895	104,025		
Bcep Solid Waste District	0.0049%	215,438	6,033	0	22,501	0	28,534	(2,255)	(60,253)	0	(123,620)	(186,128)	15,870	(61,953)	(46,083)		
Bedford SD	1.1119%	49,279,963	1,379,910	0	5,147,014	2,024,558	8,551,482	(515,927)	(13,782,476)	0	0	(14,298,403)	3,630,199	1,616,500	5,246,699		
Belknap County	0.2623%	11,626,513	325,559	0	1,214,324	0	1,539,883	(121,722)	(3,251,669)	0	(684,664)	(4,058,055)	856,465	(293,159)	563,306		
Belknap County Conserv. Dist	0.0013%	57,513	1,610	0	6,007	242	7,859	(602)	(16,085)	0	(5,136)	(21,823)	4,237	(3,529)	708		
Berlin - Emp/Fire/Pol	0.2338%	10,362,659	290,169	0	1,082,321	0	1,372,490	(108,490)	(2,898,198)	0	(678,769)	(3,685,457)	763,363	(474,347)	289,016		
Berlin Housing Authority	0.0066%	293,615	8,222	0	30,666	7,523	46,411	(3,074)	(82,117)	0	(11,957)	(97,148)	21,629	(7,488)	14,141		
Berlin Water Works	0.0160%	709,539	19,868	0	74,107	8,271	102,246	(7,428)	(198,442)	0	(36,936)	(242,806)	52,268	(55,924)	(3,656)		
Bethlehem SD	0.0559%	2,476,745	69,352	0	258,682	228,258	556,292	(25,930)	(692,689)	0	(56,966)	(775,585)	182,449	48,989	231,438		
Bow SD - SAU 67	0.4874%	21,601,561	604,875	0	2,256,161	418,153	3,279,189	(226,153)	(6,041,461)	0	(85,041)	(6,352,655)	1,591,275	329,987	1,921,262		
Brentwood SD	0.0845%	3,743,329	104,819	0	390,970	282,298	778,087	(39,190)	(1,046,923)	0	0	(1,086,113)	275,752	143,815	419,567		
Brookline Public Library	0.0016%	70,498	1,974	0	7,363	3,015	12,352	(738)	(19,717)	0	(25,382)	(45,837)	5,193	(3,140)	2,053		
Brookline SD	0.1434%	6,355,263	177,957	0	663,771	134,835	976,563	(66,535)	(1,777,421)	0	(35,834)	(1,879,790)	468,159	168,803	636,962		
Campton SD	0.0945%	4,187,461	117,255	0	437,357	89,814	644,426	(43,840)	(1,171,137)	0	(222,938)	(1,437,915)	308,468	(3,772)	304,696		
Campton/Thornton Fire Dept	0.0000%	0	0	0	0	8,878	8,878	0	0	0	(377,034)	(377,034)	0	(111,932)	(111,932)		
Candia SD	0.0771%	3,416,762	95,674	0	356,862	55,560	508,096	(35,771)	(955,590)	0	(204,318)	(1,195,679)	251,695	(23,429)	228,266		
Carroll County	0.3162%	14,014,886	392,437	0	1,463,776	631,862	2,488,075	(146,726)	(3,919,642)	0	(191,152)	(4,257,520)	1,032,404	180,716	1,213,120		
Center Conway Fire Precinct	0.0032%	143,166	4,009	0	14,953	2,163	21,125	(1,499)	(40,040)	0	(11,782)	(53,321)	10,546	27,579	38,125		
Central Hooksett Wtr Precinct	0.0042%	184,579	5,168	0	19,278	2,543	26,989	(1,932)	(51,622)	0	(54,362)	(107,916)	13,597	(4,073)	9,524		
Cheshire County	0.4214%	18,674,491	522,913	0	1,950,445	0	2,473,358	(195,509)	(5,222,827)	0	(1,039,049)	(6,457,385)	1,375,653	(730,520)	645,133		
Chester SD - (SAU 82)	0.1246%	5,523,115	154,655	0	576,858	379,180	1,110,693	(57,823)	(1,544,689)	0	0	(1,602,512)	406,859	163,862	570,721		
Chesterfield SD	0.0750%	3,325,620	93,122	0	347,342	153,286	593,750	(34,817)	(930,100)	0	(86,465)	(1,051,382)	244,981	105,755	350,736		
Chichester SD	0.0657%	2,912,465	81,553	0	304,190	127,202	512,945	(30,491)	(814,550)	0	(154,094)	(999,135)	214,546	10,548	225,094		
City of Claremont	0.2282%	10,111,480	283,136	0	1,056,087	0	1,339,223	(105,860)	(2,827,949)	0	(831,380)	(3,765,189)	744,860	(529,520)	215,340		
City of Concord	1.3278%	58,848,086	1,647,832	0	6,146,351	2,653,757	10,447,940	(616,099)	(16,458,461)	0	(2,243,107)	(19,317,667)	4,335,033	(257,157)	4,077,876		
City of Dover	1.6368%	72,543,244	2,031,316	0	7,576,733	1,608,582	11,216,631	(759,477)	(20,288,683)	0	0	(21,048,160)	5,343,884	911,698	6,255,582		
City of Franklin	0.2038%	9,031,317	252,890	0	943,270	352,492	1,548,652	(94,552)	(2,525,852)	0	(520,735)	(3,141,139)	665,290	(94,724)	570,566		
City of Keene	0.6841%	30,320,693	849,023	0	3,166,825	44,058	4,059,906	(317,437)	(8,480,003)	0	(1,147,257)	(9,944,697)	2,233,568	(788,612)	1,444,956		
City of Laconia	0.4831%	21,410,953	599,538	0	2,236,253	1,196,961	4,032,752	(224,158)	(5,988,153)	0	(807,053)	(7,019,364)	1,577,234	(165,075)	1,412,159		
City of Lebanon	0.5097%	22,587,437	632,481	0	2,359,130	737,191	3,728,802	(236,475)	(6,317,189)	0	(351,608)	(6,905,272)	1,663,899	(101,805)	1,562,094		
City of Manchester	2.4250%	107,475,241	3,009,462	0	11,225,183	446,313	14,680,958	(1,125,191)	(30,058,362)	0	(2,999,236)	(34,182,789)	7,917,143	(1,246,289)	6,670,854		
City of Nashua	2.4291%	107,653,897	3,014,465	0	11,243,842	5,196,906	19,455,213	(1,127,061)	(30,108,328)	0	(2,224,650)	(33,460,039)	7,930,304	19,257	7,949,561		
City of Portsmouth	1.0273%	45,527,334	1,274,831	0	4,755,073	1,117,057	7,146,961	(476,640)	(12,732,952)	0	(532,722)	(13,742,314)	3,353,762	286,805	3,640,567		
City of Rochester	0.5939%	26,320,628	737,016	0	2,749,041	719,575	4,205,632	(275,559)	(7,361,276)	0	(375,976)	(8,012,811)	1,938,904	(245,340)	1,693,564		
City of Somersworth	0.2539%	11,250,651	315,035	0	1,175,067	487,791	1,977,893	(117,786)	(3,146,549)	0	(102,172)	(3,366,507)	828,777	(47,311)	781,466		
Claremont SD	0.4768%	21,131,017	591,699	0	2,207,016	1,643,551	4,442,266	(221,227)	(5,909,861)	0	(311,501)	(6,442,589)	1,556,612	401,105	1,957,717		
Cocheco Academy of The Arts	0.0036%	160,771	4,502	0	16,792	1,651	22,945	(1,683)	(44,964)	0	(112,606)	(159,253)	11,843	(24,593)	(12,750)		



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Colebrook SD	0.0537%	\$ 2,377,964	\$ 66,586	\$ -	\$ 248,365	\$ 58,277	\$ 373,228	\$ (24,896)	\$ (665,062)	\$ -	\$ (1,122,870)	\$ (1,812,828)	\$ 175,172	\$ (264,997)	\$ (89,825)		
Community College System of NH	1.0520%	46,623,713	1,305,531	0	4,869,584	0	6,175,115	(488,118)	(13,039,584)	0	(3,089,134)	(16,616,836)	3,434,527	(2,975,016)	459,511		
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(21,203)	(21,203)		
Concord SD	1.3711%	60,764,082	1,701,482	0	6,346,466	2,620,369	10,668,317	(636,158)	(16,994,321)	0	(106,593)	(17,737,072)	4,476,174	1,300,619	5,776,793		
Contoocook Valley SD	0.7670%	33,994,461	951,894	0	3,550,530	2,103,507	6,605,931	(355,898)	(9,507,472)	0	0	(9,863,370)	2,504,195	718,751	3,222,946		
Conway SD	0.4595%	20,364,592	570,238	0	2,126,967	790,097	3,487,302	(213,203)	(5,695,510)	0	(289,042)	(6,197,755)	1,500,154	221,637	1,721,791		
Conway Village Fire District	0.0290%	1,284,961	35,981	0	134,207	7,649	177,837	(13,453)	(359,374)	0	(56,263)	(429,090)	94,656	(28,513)	66,143		
Cook Memorial Library	0.0009%	41,876	1,173	0	4,374	2,254	7,801	(438)	(11,712)	0	(963)	(13,113)	3,085	8,412	11,497		
Coos County Institute	0.1806%	8,006,255	224,187	0	836,208	91,937	1,152,332	(83,820)	(2,239,166)	0	(524,066)	(2,847,052)	589,779	(187,834)	401,945		
Coos County Nursing Home	0.0828%	3,671,423	102,805	0	383,459	336,415	822,679	(38,437)	(1,026,813)	0	(65,760)	(1,131,010)	270,455	28,857	299,312		
Cornish SD	0.0382%	1,692,271	47,386	0	176,748	358,114	582,248	(17,717)	(473,289)	0	0	(491,006)	124,661	130,475	255,136		
County of Merrimack	0.9141%	40,512,693	1,134,414	0	4,231,322	268,368	5,634,104	(424,140)	(11,330,472)	0	(3,293,040)	(15,047,652)	2,984,360	(1,348,444)	1,635,916		
Croydon Village School	0.0053%	235,436	6,593	0	24,590	90,522	121,705	(2,465)	(65,846)	0	(45,610)	(113,921)	17,343	9,714	27,057		
Deerfield Community School	0.1306%	5,786,564	162,032	0	604,374	191,808	958,214	(60,581)	(1,618,369)	0	(139,945)	(1,818,895)	426,266	78,068	504,334		
Derry Coop SD	0.9017%	39,964,031	1,119,051	0	4,174,018	689,892	5,982,961	(418,396)	(11,177,024)	0	(921,875)	(12,517,295)	2,943,943	253,548	3,197,491		
Derry Housing Authority	0.0010%	45,339	1,270	0	4,735	0	6,005	(475)	(12,680)	0	(30,903)	(44,058)	3,340	(12,411)	(9,071)		
Dover Housing Authority	0.0317%	1,405,843	39,366	0	146,832	6,585	192,783	(14,718)	(393,182)	0	(78,701)	(486,601)	103,561	(46,324)	57,237		
Dresden SD	0.2201%	9,754,197	273,132	0	1,018,771	294,935	1,586,838	(102,120)	(2,728,025)	0	(410,512)	(3,240,657)	718,541	(19,830)	698,711		
Dunbarton SD - SAU 67	0.0533%	2,361,998	66,139	0	246,697	257,393	570,229	(24,728)	(660,597)	0	0	(685,325)	173,996	162,417	336,413		
East Kingston SD	0.0376%	1,668,126	46,710	0	174,226	51,704	272,640	(17,464)	(466,537)	0	(329,080)	(813,081)	122,882	(10,861)	112,021		
Epping SD	0.2827%	12,528,445	350,815	0	1,308,525	367,251	2,026,591	(131,164)	(3,503,919)	0	0	(3,635,083)	922,905	269,560	1,192,465		
Epsom SD	0.0978%	4,334,784	121,380	0	452,744	127,709	701,833	(45,382)	(1,212,340)	0	(77,536)	(1,335,258)	319,321	87,532	406,853		
Errol SD	0.0050%	219,461	6,145	0	22,921	8,483	37,549	(2,298)	(61,378)	0	(26,219)	(89,895)	16,167	(13,230)	2,937		
Exeter Reg Coop SD	0.9278%	41,121,454	1,151,460	0	4,294,904	897,551	6,343,915	(430,513)	(11,500,728)	0	(84,736)	(12,015,977)	3,029,204	812,004	3,841,208		
Exeter SD	0.3539%	15,683,175	439,152	0	1,638,019	786,674	2,863,845	(164,192)	(4,386,225)	0	(58,478)	(4,608,895)	1,155,298	447,504	1,602,802		
Fall Mountain Reg SD	0.4647%	20,595,195	576,695	0	2,151,052	498,484	3,226,231	(215,617)	(5,760,004)	0	(715,075)	(6,690,696)	1,517,141	183,690	1,700,831		
Farmington SD - (SAU 61)	0.2673%	11,846,514	331,720	0	1,237,302	729,536	2,298,558	(124,025)	(3,313,199)	0	(24,669)	(3,461,893)	872,671	279,191	1,151,862		
Franklin SD	0.2319%	10,276,215	287,749	0	1,073,293	364,152	1,725,194	(107,585)	(2,874,022)	0	0	(2,981,607)	756,995	201,498	958,493		
Freedom SD	0.0222%	983,928	27,551	0	102,766	48,737	179,054	(10,301)	(275,182)	0	(122,955)	(408,438)	72,481	(2,080)	70,401		
Fremont - Police	0.0192%	849,319	23,782	0	88,707	66,603	179,092	(8,892)	(237,535)	0	(12,873)	(259,300)	62,565	53,321	115,886		
Fremont SD - SAU 83	0.1008%	4,465,853	125,050	0	466,433	24,695	616,178	(46,754)	(1,248,997)	0	(163,779)	(1,459,530)	328,976	(2,056)	326,920		
Gilford SD	0.3733%	16,545,999	463,312	0	1,728,136	106,061	2,297,509	(173,225)	(4,627,537)	0	(558,537)	(5,359,299)	1,218,858	(87,794)	1,131,064		
Gilmanton SD	0.1234%	5,467,589	153,100	0	571,059	884,964	1,609,123	(57,242)	(1,529,159)	0	(521,433)	(2,107,834)	402,769	173,505	576,274		
Goffstown SD	0.6567%	29,103,692	814,946	0	3,039,717	621,351	4,476,014	(304,695)	(8,139,636)	0	(164,741)	(8,609,072)	2,143,918	551,691	2,695,609		
Goffstown Village Precinct	0.0031%	136,847	3,832	0	14,293	324	18,449	(1,433)	(38,273)	0	(8,683)	(48,389)	10,081	(3,739)	6,342		
Goshen-Lempster SD	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(30,093)	(30,093)		
Governor Wentworth Reg SD	0.7545%	33,440,194	936,374	0	3,492,640	879,566	5,308,580	(350,096)	(9,352,456)	0	0	(9,702,552)	2,463,365	551,892	3,015,257		
Grafton County	0.4755%	21,075,896	590,156	0	2,201,258	7,210	2,798,624	(220,650)	(5,894,445)	0	(1,042,794)	(7,157,889)	1,552,552	(548,863)	1,003,689		
Grantham SD	0.0739%	3,275,603	91,722	0	342,118	207,814	641,654	(34,293)	(916,111)	0	(247,321)	(1,197,725)	241,297	74,818	316,115		
Great Bay Elearning School	0.0218%	967,297	27,086	0	101,029	29,369	157,484	(10,127)	(270,531)	0	(130,431)	(411,089)	71,256	(4,562)	66,694		
Greenland SD	0.1166%	5,167,260	144,691	0	539,691	550,510	1,234,892	(54,098)	(1,445,164)	0	(35,801)	(1,535,063)	380,645	300,271	680,916		
Grs Coop SD	0.1056%	4,679,487	131,032	0	488,746	274,616	894,394	(48,991)	(1,308,745)	0	(49,908)	(1,407,644)	344,714	71,378	416,092		
Hampstead SD	0.2876%	12,744,443	356,863	0	1,331,085	535,425	2,223,373	(133,425)	(3,564,329)	0	(185,118)	(3,882,872)	938,817	158,650	1,097,467		
Hampton Falls SD	0.0983%	4,355,707	121,966	0	454,929	171,226	748,121	(45,601)	(1,218,192)	0	(91,013)	(1,354,906)	320,862	55,060	375,922		
Hampton SD - SAU 90	0.3486%	15,451,588	432,667	0	1,613,831	395,721	2,442,219	(161,767)	(4,321,455)	0	(813,512)	(5,296,734)	1,138,238	(22,072)	1,116,166		
Hanover SD	0.1695%	7,512,849	210,371	0	784,675	303,291	1,298,337	(78,654)	(2,101,172)	0	(341,333)	(2,521,159)	553,433	101,249	654,682		
Harrisville SD	0.0166%	735,807	20,604	0	76,851	17,346	114,801	(7,703)	(205,788)	0	(24,987)	(238,478)	54,203	2,553	56,756		
Haverhill Coop SD	0.1865%	8,264,274	231,412	0	863,157	43,102	1,137,671	(86,521)	(2,311,328)	0	(157,912)	(2,555,761)	608,786	(129,346)	479,440		
Henniker SD	0.1102%	4,882,723	136,723	0	509,973	30,974	677,670	(51,119)	(1,365,586)	0	(129,355)	(1,546,060)	359,685	(9,237)	350,448		
Hill SD	0.0148%	655,344	18,351	0	68,447	74,524	161,322	(6,861)	(183,285)	0	0	(190,146)	48,276	26,463	74,739		





# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Hillsboro-Deering SD	0.3441%	\$ 15,248,334	\$ 426,975	\$ -	\$ 1,592,602	\$ 567,548	\$ 2,587,125	\$ (159,639)	\$ (4,264,609)	\$ -	\$ (260,839)	\$ (4,685,087)	\$ 1,123,266	\$ 344,569	\$ 1,467,835		
Hillsborough County	0.8881%	39,357,894	1,102,078	0	4,110,710	0	5,212,788	(412,050)	(11,007,501)	0	(1,808,045)	(13,227,596)	2,899,292	(1,295,418)	1,603,874		
Hinsdale SD	0.1877%	8,320,003	232,972	0	868,977	621,782	1,723,731	(87,105)	(2,326,914)	0	0	(2,414,019)	612,891	377,109	990,000		
Holderness SD	0.0639%	2,831,259	79,279	0	295,709	198,262	573,250	(29,641)	(791,838)	0	(38,030)	(859,509)	208,564	66,723	275,287		
Hollis SD	0.2035%	9,017,696	252,509	0	941,847	452,222	1,646,578	(94,409)	(2,522,043)	0	(180,826)	(2,797,278)	664,279	262,910	927,197		
Hollis-Brookline Coop	0.3415%	15,137,117	423,861	0	1,580,987	472,656	2,477,504	(158,475)	(4,233,505)	0	(152,699)	(4,544,679)	1,115,073	377,938	1,493,011		
Hooksett Public Library	0.0086%	380,396	10,652	0	39,730	12,204	62,586	(3,982)	(106,388)	0	(12,528)	(122,898)	28,022	471	28,493		
Hooksett SD	0.2966%	13,143,466	368,036	0	1,372,761	291,194	2,031,991	(137,603)	(3,675,926)	0	(508,821)	(4,322,350)	968,211	17,118	985,329		
Hooksett Sewer Commission	0.0097%	429,121	12,016	0	44,819	25,682	82,517	(4,493)	(120,015)	0	(18,782)	(143,290)	31,611	1,652	33,263		
Hooksett Village Wtr Precinct	0.0084%	371,936	10,415	0	38,847	14,924	64,186	(8,894)	(104,022)	0	(12,047)	(119,963)	27,399	17,737	45,136		
Hopkinton SD	0.2860%	12,674,678	354,909	0	1,323,799	414,346	2,093,054	(132,695)	(3,544,817)	0	(703,817)	(4,381,329)	933,678	(36,227)	897,451		
Hudson SD	0.7795%	34,547,145	967,370	0	3,608,254	735,664	5,311,288	(361,685)	(9,662,045)	0	(800,096)	(10,823,826)	2,544,909	317,630	2,862,539		
Inter-Lakes SD	0.4116%	18,240,209	510,752	0	1,905,087	605,873	3,021,712	(190,962)	(5,101,368)	0	(7,391)	(5,299,721)	1,343,662	470,996	1,814,658		
Jackson SD	0.0190%	841,158	23,554	0	87,854	67,574	178,982	(8,806)	(235,253)	0	(28,786)	(272,845)	61,964	33,406	95,370		
Jaffrey-Rindge Coop SD	0.3822%	16,938,569	474,304	0	1,769,138	566,848	2,810,290	(177,335)	(4,737,330)	0	(888,773)	(5,803,438)	1,247,776	39,363	1,267,139		
John Stark SD	0.1965%	8,707,151	243,813	0	909,413	45,016	1,198,242	(91,158)	(2,435,191)	0	(324,271)	(2,850,620)	641,411	(132,455)	508,956		
Kearsarge Reg SD - SAU 65	0.6079%	26,941,447	754,400	0	2,813,882	1,451,234	5,019,516	(282,058)	(7,534,905)	0	(116,503)	(7,933,466)	1,984,637	652,182	2,636,819		
Keene SD	0.8491%	37,631,166	1,053,727	0	3,930,363	733,778	5,717,868	(393,972)	(10,524,575)	0	(1,985,276)	(12,903,823)	2,772,093	(539,968)	2,232,125		
Kensington SD	0.0491%	2,175,509	60,917	0	227,220	380,960	669,097	(22,776)	(608,440)	0	0	(631,216)	160,258	126,127	286,385		
Laconia Housing & Redevelopmnt	0.0323%	1,433,510	40,140	0	149,722	188,096	377,958	(15,008)	(400,920)	0	(15,842)	(431,770)	105,599	47,506	153,105		
Laconia SD	0.5877%	26,048,313	729,390	0	2,720,599	1,365,113	4,815,102	(272,708)	(7,285,116)	0	0	(7,557,824)	1,918,844	131,146	2,049,990		
Laconia Water Works	0.0242%	1,073,439	30,058	0	112,115	18,249	160,422	(11,238)	(300,216)	0	(70,413)	(381,867)	79,075	(15,623)	63,452		
Lafayette Reg SD	0.0428%	1,898,140	53,151	0	198,250	76,258	327,659	(19,872)	(530,866)	0	0	(550,738)	139,826	46,608	186,434		
Lakes Region Mutual Fire Aid	0.0180%	795,587	22,278	0	83,095	34,086	139,459	(8,329)	(222,507)	0	(40,298)	(271,134)	58,607	(4,151)	54,456		
Lakes Region Planning Comm.	0.0052%	230,545	6,456	0	24,079	3,384	33,919	(2,414)	(64,478)	0	(10,852)	(77,744)	16,983	(18,131)	(1,148)		
Land & Comm Heritage Inv Prog	0.0028%	124,181	3,477	0	12,970	4,293	20,740	(1,300)	(34,731)	0	(1,854)	(37,885)	9,148	2,657	11,805		
Landaff SD	0.0027%	120,371	3,371	0	12,572	13,445	29,388	(1,260)	(33,665)	0	(1,103)	(36,028)	8,867	8,260	17,127		
Langdon - Police	0.0000%	0	0	0	0	0	0	0	0	0	(10,086)	(10,086)	0	(28,410)	(28,410)		
Lebanon SD	0.6652%	29,480,886	825,507	0	3,079,112	850,219	4,754,838	(308,644)	(8,245,128)	0	(78,909)	(8,632,681)	2,171,704	432,482	2,604,186		
Lempster SD	0.0329%	1,457,771	40,820	0	152,256	109,357	302,433	(15,262)	(407,705)	0	(82,130)	(505,097)	107,386	15,064	122,450		
Lincoln-Woodstock Coop SD	0.1140%	5,051,915	141,461	0	527,644	74,113	743,218	(52,890)	(1,412,905)	0	(219,361)	(1,685,156)	372,148	19,409	391,557		
Lisbon Reg SD	0.1015%	4,500,089	126,009	0	470,009	92,747	688,765	(47,113)	(1,258,572)	0	(65,115)	(1,370,800)	331,498	58,430	389,928		
Litchfield SD	0.3396%	15,051,648	421,468	0	1,572,060	562,434	2,555,962	(157,580)	(4,209,601)	0	(415,392)	(4,782,572)	1,108,777	284,838	1,393,615		
Littleton Public Library	0.0034%	152,860	4,280	0	15,965	2,092	22,337	(1,600)	(42,752)	0	(9,956)	(54,308)	11,260	(2,926)	8,334		
Littleton SD	0.2399%	10,630,054	297,657	0	1,110,249	120,300	1,528,206	(111,289)	(2,972,982)	0	(738,532)	(3,822,803)	783,061	(231,942)	551,119		
Littleton Water & Light Dept	0.0313%	1,388,923	38,892	0	145,065	98,702	282,659	(14,541)	(388,450)	0	(33,164)	(436,155)	102,315	(29,187)	73,128		
Londonderry SD	1.2549%	55,618,257	1,557,392	0	5,809,013	1,571,775	8,938,180	(582,284)	(15,555,152)	0	(363,050)	(16,500,486)	4,097,108	722,860	4,819,968		
Lower Bartlett Water Precinct	0.0004%	19,544	547	0	2,041	18,440	21,028	(205)	(5,466)	0	0	(5,671)	1,440	4,772	6,212		
Lyme SD	0.0808%	3,580,687	100,264	0	373,983	279,200	753,447	(37,487)	(1,001,436)	0	0	(1,038,923)	263,771	159,446	423,217		
Lyndeborough - Police	0.0000%	0	0	0	0	0	2,364	0	0	0	(57,504)	(57,504)	0	(21,143)	(21,143)		
Madison SD	0.0437%	1,935,029	54,184	0	202,103	31,816	288,103	(20,258)	(541,183)	0	(142,001)	(703,442)	142,544	12,170	154,714		
Manchester SD	2.8930%	128,213,737	3,590,170	0	13,391,202	1,966,273	18,947,645	(1,342,309)	(35,858,444)	0	(3,418,454)	(40,619,207)	9,444,840	694,743	10,139,583		
Marlborough SD	0.0521%	2,309,878	64,680	0	241,254	243,141	549,075	(24,183)	(646,020)	0	(22,110)	(692,313)	170,157	98,860	269,017		
Marlow SD	0.0129%	573,165	16,049	0	59,864	74,982	150,895	(6,001)	(160,301)	0	(7,822)	(174,124)	42,222	36,750	78,972		
Mascenic Reg SD	0.2453%	10,873,092	304,462	0	1,135,633	554,582	1,994,677	(113,834)	(3,040,955)	0	0	(3,154,789)	800,964	167,767	968,731		
Mascoma Valley Regional SD	0.3529%	15,641,453	437,983	0	1,633,662	227,170	2,298,815	(163,755)	(4,374,556)	0	(303,341)	(4,841,652)	1,152,225	179,467	1,331,692		
Mason SD (SAU 89)	0.0212%	937,537	26,252	0	97,921	106,111	230,284	(9,815)	(262,208)	0	0	(272,023)	69,064	56,772	125,836		
Maxfield Public Library	0.0000%	0	0	0	0	0	0	0	0	0	(35,806)	(35,806)	0	(20,926)	(20,926)		
Meriden Village Water District	0.0013%	55,825	1,563	0	5,831	79	7,473	(584)	(15,613)	0	(2,986)	(19,183)	4,112	(1,943)	2,169		
Merrimack SD	1.0487%	46,477,827	1,301,446	0	4,854,347	691,715	6,847,508	(486,591)	(12,998,783)	0	(29,224)	(13,514,598)	3,423,780	479,939	3,903,719		





# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Proportionate Share of Contributions	Total Employer Pension Expense
Merrimack Valley SD	0.6256%	\$ 27,725,661	\$ 776,359	\$ -	\$ 2,895,789	\$ 631,497	\$ 4,303,645	\$ (290,268)	\$ (7,754,232)	\$ -	\$ (359,525)	\$ (8,404,025)	\$ 2,042,405	\$ 165,505	\$	\$ 2,207,910
Merrimack Village District	0.0274%	1,213,933	33,992	0	126,788	154,085	314,865	(12,709)	(339,509)	0	0	(352,218)	89,424	39,772		129,196
Middleton SD	0.0299%	1,326,172	37,135	0	138,511	133,585	309,231	(13,884)	(370,900)	0	0	(384,784)	97,692	268,004		365,696
Milan SD	0.0218%	966,892	27,074	0	100,986	83,187	211,247	(10,123)	(270,418)	0	(821)	(281,362)	71,226	52,954		124,180
Milford Area Communication Ctr	0.0080%	354,205	9,918	0	36,995	636	47,549	(3,708)	(99,063)	0	(16,259)	(119,030)	26,092	(11,841)		14,251
Milford SD	0.6237%	27,641,687	774,007	0	2,887,018	989,612	4,650,637	(289,389)	(7,730,746)	0	(1,339,407)	(9,359,542)	2,036,220	182,746		2,218,966
Milton SD	0.1420%	6,292,309	176,194	0	657,196	159,086	992,476	(65,876)	(1,759,815)	0	(398,482)	(2,224,173)	463,522	53,663		517,185
Monadnock Reg SD- SAU 93	0.4896%	21,697,940	607,574	0	2,266,228	585,097	3,458,899	(227,162)	(6,068,417)	0	(252,579)	(6,548,158)	1,598,375	(21,174)		1,577,201
Monroe SD	0.0333%	1,476,196	41,336	0	154,180	38,972	234,488	(15,455)	(412,858)	0	(90,304)	(518,617)	108,744	44,379		153,123
Mont Vernon SD	0.0597%	2,645,552	74,079	0	276,313	371,493	721,885	(27,697)	(739,900)	0	0	(767,597)	194,884	169,840		364,724
Moultonborough SD - SAU 45	0.2226%	9,866,195	276,268	0	1,030,468	167,854	1,474,590	(103,292)	(2,759,349)	0	(263,369)	(3,126,010)	726,791	35,990		762,781
Nashua Airport Authority	0.0066%	294,705	8,252	0	30,780	13,863	52,895	(3,085)	(82,422)	0	0	(85,507)	21,709	18,039		39,748
Nashua Housing Redevelop Auth	0.0330%	1,460,472	40,895	0	152,538	55,510	248,943	(15,290)	(408,461)	0	(35,280)	(459,031)	107,585	(5,575)		102,010
NE Interstate Water Pol Cntrl	0.0000%	0	0	0	0	0	0	0	0	0	0	(62,404)	0	(49,026)		
Nelson SD	0.0155%	685,529	19,196	0	71,600	75,267	166,063	(7,177)	(191,727)	0	(2,290)	(201,194)	50,499	34,235		84,734
New Boston SD	0.1178%	5,222,776	146,245	0	545,490	57,140	748,875	(54,679)	(1,460,691)	0	(201,474)	(1,716,844)	384,735	18,815		403,550
New Castle SD	0.0188%	833,778	23,347	0	87,083	48,674	159,104	(8,729)	(233,189)	0	(4,587)	(246,505)	61,420	25,305		86,725
New London-Springfield Wtr Sys	0.0041%	183,006	5,124	0	19,114	1,135	25,373	(1,916)	(51,183)	0	(6,367)	(59,466)	13,481	(3,018)		10,463
Newfields SD	0.0334%	1,480,064	41,444	0	154,584	47,189	243,217	(15,495)	(413,940)	0	(126,510)	(555,945)	109,029	16,779		125,808
Newfound Area SD	0.3531%	15,647,290	438,147	0	1,634,271	81,495	2,153,913	(163,816)	(4,376,188)	0	(211,089)	(4,751,093)	1,152,655	(24,135)		1,128,520
Newington SD	0.0183%	812,276	22,745	0	84,838	35,856	143,439	(8,504)	(227,175)	0	(65,750)	(301,429)	59,836	(4,435)		55,401
Newmarket Housing Authority	0.0020%	89,106	2,495	0	9,307	72,664	84,466	(933)	(24,921)	0	0	(25,854)	6,564	20,761		27,325
Newmarket SD	0.3262%	14,456,750	404,810	0	1,509,926	1,482,956	3,397,692	(151,352)	(4,043,222)	0	(129,779)	(4,324,353)	1,064,954	349,834		1,414,788
Newport SD	0.2517%	11,156,085	312,387	0	1,165,190	859,531	2,337,108	(116,796)	(3,120,101)	0	(316,415)	(3,553,312)	821,811	322,415		1,144,226
Next Charter School	0.0153%	676,027	18,930	0	70,607	117,731	207,268	(7,078)	(189,069)	0	(8,516)	(204,663)	49,799	72,465		122,264
NH Comm Development Fin Auth	0.0020%	86,926	2,434	0	9,079	52	11,565	(910)	(24,311)	0	(7,531)	(32,752)	6,403	(3,371)		3,032
NH Municipal Bond Bank	0.0052%	229,918	6,438	0	24,014	4,313	34,765	(2,407)	(64,303)	0	(40,542)	(107,252)	16,937	(6,193)		10,744
NH Retirement System	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0		0
North Conway Wtr Precinct	0.0267%	1,182,610	33,115	0	123,517	54,831	211,463	(12,381)	(330,749)	0	(76,840)	(419,970)	87,117	(23,085)		64,032
North Country Charter Academy	0.0066%	292,891	8,201	0	30,591	25,497	64,289	(3,066)	(81,915)	0	(82,394)	(167,375)	21,576	(10,904)		10,672
North Country Edu Srvc Ag Inc	0.0200%	888,340	24,875	0	92,782	6,928	124,585	(9,300)	(248,448)	0	(120,220)	(377,968)	65,439	(81,814)		(16,375)
North Hampton SD	0.1326%	5,876,886	164,561	0	613,808	99,342	877,711	(61,527)	(1,643,630)	0	(417,516)	(2,122,673)	432,920	(120,198)		312,722
Northumberland SD	0.0955%	4,231,613	118,491	0	441,968	318,859	879,318	(44,302)	(1,183,485)	0	(61,773)	(1,289,560)	311,721	114,829		426,550
Northwood SD	0.0898%	3,979,122	111,421	0	415,597	296,596	823,614	(41,659)	(1,112,869)	0	0	(1,154,528)	293,121	80,232		373,353
Nottingham SD	0.1151%	5,103,303	142,900	0	533,011	90,955	766,866	(53,428)	(1,427,277)	0	(173,840)	(1,654,545)	375,934	61,684		437,618
Oyster River Coop SD	0.7235%	32,066,870	897,919	0	3,349,204	1,409,313	5,656,436	(335,718)	(8,968,369)	0	(139,574)	(9,443,661)	2,362,200	958,347		3,320,547
Pease Development Authority	0.0966%	4,279,644	119,836	0	446,985	264,843	831,664	(44,805)	(1,196,918)	0	(141,231)	(1,382,954)	315,259	(63,541)		251,718
Pelham SD	0.4281%	18,971,289	531,224	0	1,981,444	715,593	3,228,261	(198,616)	(5,305,835)	0	(48,525)	(5,552,972)	1,397,516	474,771		1,872,287
Pembroke SD	0.3933%	17,429,168	488,042	0	1,820,378	372,164	2,680,584	(182,471)	(4,874,539)	0	(453,488)	(5,510,498)	1,283,916	32,615		1,316,531
Pemi Baker Coop	0.2060%	9,130,456	255,666	0	953,625	106,558	1,315,849	(95,590)	(2,553,579)	0	(386,255)	(3,035,424)	672,593	88,111		760,704
Penacook Boscawen Water Prcnct	0.0000%	0	0	0	0	0	0	0	0	0	0	(18,942)	0	(29,760)		
Piermont SD	0.0184%	815,864	22,845	0	85,212	48,369	156,426	(8,542)	(228,179)	0	0	(236,721)	60,100	2,805		62,905
Pittsburg SD	0.0373%	1,653,955	46,313	0	172,746	118,773	337,832	(17,316)	(462,573)	0	(21,794)	(501,683)	121,838	(860)		120,978
Pittsfield SD	0.1596%	7,072,114	198,029	0	738,642	407,826	1,344,497	(74,040)	(1,977,908)	0	(3,982)	(2,055,930)	520,966	1,007		521,973
Plainfield SD	0.0781%	3,459,419	96,869	0	361,317	395,477	853,663	(36,218)	(967,520)	0	0	(1,003,738)	254,837	133,817		388,654
Plaistow Public Library	0.0043%	191,302	5,357	0	19,980	14,759	40,096	(2,003)	(53,503)	0	(5,998)	(61,504)	14,092	7,384		21,476
Plymouth SD	0.1386%	6,144,358	172,051	0	641,744	280,830	1,094,625	(64,327)	(1,718,436)	0	(137,938)	(1,920,701)	452,623	50,220		502,843
Plymouth Village Water & Sewer	0.0114%	506,072	14,171	0	52,856	11,745	78,772	(5,298)	(141,537)	0	(201,128)	(347,963)	37,280	(34,224)		3,056
Portsmouth Housing Authority	0.0372%	1,648,967	46,173	0	172,225	29,397	247,795	(17,264)	(461,178)	0	(78,452)	(556,894)	121,471	(51,709)		69,762
Portsmouth SD	0.9487%	42,044,001	1,177,293	0	4,391,259	1,424,279	6,992,831	(440,171)	(11,758,743)	0	0	(12,198,914)	3,097,163	853,905		3,951,068



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense		
Portsmouth-Josie F. Prescott	0.0000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,937)	\$ (6,937)	\$ -	\$ (17,624)	\$ (17,624)		
Profile SD	0.0834%	3,695,955	103,492	0	386,022	79,917	569,431	(38,694)	(1,033,674)	0	(101,795)	(1,174,163)	272,262	(15,008)	257,254		
Prospect Mountain High School	0.1427%	6,324,799	177,104	0	660,590	181,308	1,019,002	(66,216)	(1,768,901)	0	(192,618)	(2,027,735)	465,915	31,212	497,127		
Raymond SD	0.3315%	14,693,170	411,430	0	1,534,619	538,018	2,484,067	(153,827)	(4,109,343)	0	(185,578)	(4,448,748)	1,082,370	197,705	1,280,075		
Richmond-Pol	0.0000%	0	0	0	0	3,128	3,128	0	0	0	(7,375)	(7,375)	0	(22)	(22)		
Rivendell Interstate SD	0.0371%	1,642,880	46,003	0	171,590	268,375	485,968	(17,200)	(459,476)	0	(206,278)	(682,954)	121,022	18,840	139,862		
Rochester SD	1.0277%	45,545,180	1,275,331	0	4,756,937	284,998	6,317,266	(476,826)	(12,737,943)	0	(2,120,855)	(15,335,624)	3,355,077	(46,950)	3,308,127		
Rockingham County	0.6736%	29,853,593	835,944	0	3,118,039	0	3,953,983	(312,546)	(8,349,366)	0	(2,944,808)	(11,606,720)	2,199,159	(2,076,101)	123,058		
Rockingham Planning Comm	0.0092%	409,558	11,468	0	42,776	24,175	78,419	(4,288)	(114,544)	0	(14,366)	(133,198)	30,170	2,178	32,348		
Rollinsford SD	0.0485%	2,150,052	60,205	0	224,561	137,781	422,547	(22,510)	(601,320)	0	(27,168)	(650,998)	158,383	9,745	168,128		
Rumney SD	0.0415%	1,837,125	51,442	0	191,877	90,080	333,399	(19,233)	(513,802)	0	(102,695)	(635,730)	135,331	88,266	223,597		
Rye SD	0.1780%	7,888,866	220,900	0	823,948	553,352	1,598,200	(82,591)	(2,206,335)	0	(57,327)	(2,346,253)	581,132	214,877	796,009		
Rye Water District	0.0062%	274,620	7,690	0	28,683	9,028	45,401	(2,875)	(76,805)	0	(14,101)	(93,781)	20,230	3,893	24,123		
Salem Housing Authority	0.0081%	360,138	10,084	0	37,614	7,147	54,845	(3,770)	(100,722)	0	(28,048)	(132,540)	26,529	(1,406)	25,123		
Salem SD	1.0702%	47,430,085	1,328,111	0	4,953,805	1,555,670	7,837,586	(496,560)	(13,265,108)	0	(132,050)	(13,893,718)	3,493,928	841,931	4,335,859		
Sanborn Regional SD	0.4950%	21,938,884	614,321	0	2,291,393	565,723	3,471,437	(229,685)	(6,135,803)	0	(1,424,487)	(7,789,975)	1,616,124	(283,844)	1,332,280		
Sanborn Public Library	0.0020%	88,711	2,484	0	9,265	5,987	17,736	(929)	(24,810)	0	(1,271)	(27,010)	6,535	(420)	6,115		
Sandown Public Library	0.0022%	96,717	2,708	0	10,102	27,754	40,564	(1,013)	(27,050)	0	(13,124)	(41,187)	7,125	5,819	12,944		
SAU 02	0.0164%	724,820	20,296	0	75,703	39,787	135,786	(7,588)	(202,715)	0	(54,202)	(264,505)	53,394	(5,329)	48,065		
SAU 03	0.3204%	14,198,143	397,569	0	1,482,916	1,108,755	2,989,240	(148,645)	(3,970,895)	0	(454,054)	(4,573,594)	1,045,903	160,514	1,206,417		
SAU 06	0.0232%	1,028,746	28,806	0	107,447	124,683	260,936	(10,770)	(287,717)	0	(96,568)	(395,055)	75,782	(26,099)	49,683		
SAU 07	0.0157%	695,175	19,466	0	72,607	138,261	230,334	(7,278)	(194,425)	0	(84,335)	(286,038)	51,210	29,306	80,516		
SAU 09	0.0235%	1,043,303	29,214	0	108,967	58,034	196,215	(10,923)	(291,788)	0	(28,621)	(331,332)	76,855	9,083	85,938		
SAU 13	0.0098%	432,276	12,104	0	45,149	99,648	156,901	(4,526)	(120,898)	0	(170,869)	(296,293)	31,844	(28,110)	3,734		
SAU 15	0.0177%	783,963	21,952	0	81,881	40,086	143,919	(8,208)	(219,257)	0	(42,110)	(269,575)	57,750	3,239	60,989		
SAU 16	0.0448%	1,986,445	55,623	0	207,473	224,915	488,011	(20,797)	(555,563)	0	(193,347)	(769,707)	146,331	(31,571)	114,760		
SAU 18 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	0	(442,799)	(442,799)	0	(345,202)	(345,202)		
SAU 19	0.0326%	1,444,082	40,436	0	150,826	55,219	246,481	(15,119)	(403,877)	0	(34,952)	(453,948)	106,378	39,651	146,029		
SAU 20	0.0126%	559,485	15,666	0	58,435	35,129	109,230	(5,857)	(156,475)	0	(18,357)	(180,689)	41,214	(217)	40,997		
SAU 21	0.0317%	1,405,129	39,346	0	146,758	268,936	455,040	(14,711)	(392,982)	0	(490)	(408,183)	103,509	75,451	178,960		
SAU 23	0.0445%	1,971,860	55,215	0	205,950	182,276	443,441	(20,644)	(551,484)	0	(46,679)	(618,807)	145,257	34,324	179,581		
SAU 24	0.0397%	1,758,659	49,245	0	183,682	216,874	449,801	(18,412)	(491,857)	0	(293,928)	(804,197)	129,551	142	129,693		
SAU 29	0.0537%	2,381,070	66,673	0	248,689	27,969	343,331	(24,928)	(665,931)	0	(58,948)	(749,807)	175,401	5,582	180,983		
SAU 34	0.0161%	712,057	19,939	0	74,370	34,338	128,647	(7,455)	(199,146)	0	(51,424)	(258,025)	52,454	(6,284)	46,170		
SAU 35	0.0227%	1,007,562	28,213	0	105,234	178,959	312,406	(10,548)	(281,792)	0	(156,829)	(449,169)	74,222	9,497	83,719		
SAU 39	0.0328%	1,455,639	40,760	0	152,033	129,276	322,069	(15,240)	(407,109)	0	(166,615)	(588,964)	107,229	(48,787)	58,442		
SAU 41	0.0294%	1,302,933	36,484	0	136,084	195,506	368,074	(13,641)	(364,400)	0	(16,585)	(394,626)	95,980	51,826	147,806		
SAU 42	2.6633%	118,033,505	3,305,109	0	12,327,934	2,346,556	17,979,599	(1,235,729)	(33,011,266)	0	(2,320,182)	(36,567,177)	8,694,915	792,446	9,487,361		
SAU 43 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(113,503)	(113,503)		
SAU 44	0.0365%	1,617,162	45,283	0	168,903	24,086	238,272	(16,931)	(452,283)	0	(138,710)	(607,924)	119,128	(13,512)	105,616		
SAU 46	0.0162%	716,735	20,070	0	74,859	107,099	202,028	(7,504)	(200,454)	0	(162,036)	(369,994)	52,798	(23,662)	29,136		
SAU 48	0.0322%	1,425,464	39,915	0	148,882	135,228	324,025	(14,924)	(398,670)	0	(72,409)	(486,003)	105,007	4,475	109,482		
SAU 50	0.0241%	1,065,915	29,847	0	111,329	53,211	194,387	(11,159)	(298,112)	0	(87,351)	(396,622)	78,520	(1,029)	77,491		
SAU 53	0.0804%	3,563,449	99,782	0	372,182	436,114	908,078	(37,307)	(996,615)	0	(617,060)	(1,650,982)	262,501	(38,000)	224,501		
SAU 55	0.0228%	1,008,720	28,246	0	105,355	40,919	174,520	(10,561)	(282,116)	0	(303,405)	(596,082)	74,307	(56,424)	17,883		
SAU 56	0.0223%	986,918	27,635	0	103,078	41,584	172,297	(10,332)	(276,018)	0	(61,605)	(347,955)	72,701	(35,795)	36,906		
SAU 58	0.0089%	392,473	10,990	0	40,992	18,216	70,198	(4,109)	(109,766)	0	(11,502)	(125,377)	28,911	14,566	43,477		
SAU 61 - Emp	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(141,427)	(141,427)		
SAU 64 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	0	(75,813)	(75,813)	0	(211,892)	(211,892)		
SAU 67	0.0182%	807,134	22,601	0	84,301	181,539	288,441	(8,450)	(225,737)	0	(14,615)	(248,802)	59,457	33,169	92,626		



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
SAU 70	0.0263%	\$ 1,167,504	\$ 32,692	\$ -	\$ 121,939	\$ 166,581	\$ 321,212	\$ (12,223)	\$ (326,524)	\$ -	\$ (42,534)	\$ (381,281)	\$ 86,004	\$ (3,981)	\$ 82,023
SAU 71 Emp/Teacher	0.0000%	0	0	0	0	0	0	0	0	0	(30,637)	(30,637)	0	(34,818)	(34,818)
Seabrook SD	0.2393%	10,607,761	297,033	0	1,107,921	752,550	2,157,504	(111,056)	(2,966,748)	0	(25,361)	(3,103,165)	781,419	324,166	1,105,585
Seacoast Charter School	0.0271%	1,199,241	33,580	0	125,254	194,315	353,149	(12,555)	(335,400)	0	(48,304)	(396,259)	88,342	92,456	180,798
Shaker Regional SD - SAU 80	0.3571%	15,826,341	443,160	0	1,652,972	272,924	2,369,056	(165,691)	(4,426,265)	0	(225,096)	(4,817,052)	1,165,844	99,664	1,265,508
Somersworth Housing Authority	0.0137%	609,291	17,061	0	63,637	51,642	132,340	(6,379)	(170,405)	0	(14,985)	(191,769)	44,883	(12,054)	32,829
Somersworth SD	0.3695%	16,378,099	458,610	0	1,710,600	122,011	2,291,221	(171,467)	(4,580,579)	0	(256,200)	(5,008,246)	1,206,490	(101,758)	1,104,732
Souhegan Coop SD	0.2732%	12,107,186	339,019	0	1,264,527	141,750	1,745,296	(126,754)	(3,386,102)	0	(693,092)	(4,205,948)	891,873	(267,559)	624,314
South Hampton SD	0.0271%	1,199,010	33,574	0	125,230	81,208	240,012	(12,553)	(335,336)	0	0	(347,889)	88,325	74,130	162,455
Southern NH Planning Comm	0.0142%	628,266	17,592	0	65,619	66,989	150,200	(6,578)	(175,712)	0	(92,989)	(275,279)	46,281	(36,737)	9,544
Stark SD	0.0051%	226,146	6,332	0	23,620	4,920	34,872	(2,368)	(63,248)	0	(73,862)	(139,478)	16,659	(14,133)	2,526
State of New Hampshire	18.4535%	817,843,979	22,900,820	0	85,419,189	6,459,678	114,779,687	(8,562,255)	(228,732,219)	0	(22,569,802)	(259,864,276)	60,246,323	(10,601,621)	49,644,702
Stewartstown SD	0.0162%	719,089	20,136	0	75,105	58,654	153,895	(7,528)	(201,113)	0	(52,755)	(261,396)	52,972	17,977	70,949
Stoddard SD	0.0131%	579,030	16,214	0	60,476	56,992	133,682	(6,062)	(161,941)	0	(15,793)	(183,796)	42,654	30,233	72,887
Strafford County	0.7790%	34,523,878	966,719	0	3,605,824	506,567	5,079,110	(361,441)	(9,655,537)	0	(1,933,769)	(11,590,747)	2,543,195	228,670	2,771,865
Strafford SD	0.0940%	4,167,463	116,695	0	435,628	51,710	603,673	(43,630)	(1,165,544)	0	(377,935)	(1,587,109)	306,995	(112,162)	194,833
Strafford SD	0.0168%	744,296	20,841	0	77,738	14,933	113,512	(7,792)	(208,163)	0	(101,846)	(317,801)	54,828	(13,187)	41,641
Stratham SD	0.1807%	8,007,374	224,218	0	836,325	526,783	1,587,326	(83,832)	(2,239,479)	0	(13,090)	(2,336,401)	589,862	172,774	762,636
Sullivan County	0.3040%	13,473,275	377,271	0	1,407,208	186,870	1,971,349	(141,056)	(3,768,166)	0	(706,392)	(4,615,614)	992,506	(323,346)	669,160
Sunapee SD	0.1968%	8,721,756	244,222	0	910,938	361,968	1,517,128	(91,311)	(2,439,275)	0	0	(2,530,586)	642,487	155,441	797,928
Surry Village Charter School	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	(2,689)	(2,689)
Swnh District Fire Mutual Aid	0.0255%	1,128,782	31,608	0	117,895	5,254	154,757	(11,818)	(315,694)	0	(153,497)	(481,009)	83,152	(94,485)	(11,333)
Tamworth SD	0.0745%	3,299,931	92,403	0	344,659	38,643	475,705	(34,548)	(922,915)	0	(345,395)	(1,302,858)	243,089	(61,158)	181,931
Thornton Public School Library	0.0007%	30,348	850	0	3,170	538	4,558	(318)	(8,488)	0	(894)	(9,700)	2,236	5,947	8,183
Thornton SD	0.0732%	3,244,357	90,847	0	338,855	264,438	694,140	(33,966)	(907,372)	0	(29,424)	(970,762)	238,995	98,986	337,981
Tilton-Northfield Fire Dist	0.0671%	2,973,778	83,270	0	310,594	270,634	664,498	(31,133)	(831,698)	0	(66,558)	(929,389)	219,063	81,532	300,595
Timberlane Reg SD	1.1058%	49,009,239	1,372,330	0	5,118,739	1,201,640	7,692,709	(513,093)	(13,706,761)	0	(1,672,582)	(15,892,436)	3,610,256	21,321	3,631,577
Town of Albany	0.0000%	0	0	0	0	155	155	0	0	0	(39,514)	(39,514)	0	(12,773)	(12,773)
Town of Alexandria	0.0104%	462,431	12,949	0	48,298	35,414	96,661	(4,841)	(129,331)	0	(96,412)	(230,584)	34,065	(15,345)	18,720
Town of Allentown	0.0641%	2,838,783	79,490	0	296,495	65,754	441,739	(29,720)	(793,943)	0	(25,904)	(849,567)	209,118	57,002	266,120
Town of Alstead	0.0060%	266,315	7,457	0	27,815	21,653	56,925	(2,788)	(74,482)	0	(19,768)	(97,038)	19,618	17,826	37,444
Town of Alton	0.1099%	4,870,819	136,390	0	508,730	268,360	913,480	(50,994)	(1,362,256)	0	(52,185)	(1,465,435)	358,808	(27,189)	331,619
Town of Amherst	0.0955%	4,231,285	118,482	0	441,934	73,483	633,899	(44,299)	(1,183,394)	0	(7,868)	(1,235,561)	311,697	65,971	377,668
Town of Andover	0.0065%	288,927	8,090	0	30,177	78,820	117,087	(3,025)	(80,806)	0	0	(83,831)	21,284	29,116	50,400
Town of Antrim	0.0411%	1,822,404	51,030	0	190,340	163,100	404,470	(19,079)	(509,685)	0	(34,155)	(562,919)	134,247	(2,571)	131,676
Town of Ashland	0.0391%	1,732,951	48,525	0	180,997	361,923	591,445	(18,143)	(484,667)	0	(4,733)	(507,543)	127,657	109,663	237,320
Town of Atkinson	0.0528%	2,339,174	65,500	0	244,314	370,140	679,954	(24,490)	(654,213)	0	(10,031)	(688,734)	172,315	135,413	307,728
Town of Auburn	0.0590%	2,613,110	73,171	0	272,925	205,965	552,061	(27,357)	(730,827)	0	(178,786)	(936,970)	192,494	3,514	196,008
Town of Barnstead	0.0513%	2,275,758	63,725	0	237,690	155,958	457,373	(23,826)	(636,477)	0	0	(660,303)	167,643	49,086	216,729
Town of Barrington	0.0817%	3,620,962	101,392	0	378,189	167,426	647,007	(37,909)	(1,012,700)	0	(160,015)	(1,210,624)	266,737	(28,458)	238,279
Town of Bartlett	0.0153%	677,329	18,966	0	70,743	78,594	168,303	(7,091)	(189,433)	0	(67,146)	(263,670)	49,895	47,275	97,170
Town of Bedford	0.4341%	19,237,411	538,675	0	2,009,239	541,528	3,089,442	(201,402)	(5,380,263)	0	(668,180)	(6,249,845)	1,417,120	96,841	1,513,961
Town of Belmont	0.1365%	6,048,895	169,378	0	631,773	214,080	1,015,231	(63,328)	(1,691,737)	0	(263,157)	(2,018,222)	445,591	(131,995)	313,596
Town of Bennington	0.0136%	601,014	16,829	0	62,773	0	79,602	(6,292)	(168,090)	0	(58,445)	(232,827)	44,274	(29,719)	14,555
Town of Bethlehem	0.0308%	1,363,205	38,172	0	142,379	26,517	207,068	(14,272)	(381,257)	0	(21,904)	(417,433)	100,420	(6,818)	93,602
Town of Boscaawen	0.0416%	1,843,444	51,619	0	192,537	54,783	298,939	(19,300)	(515,569)	0	(88,385)	(623,254)	135,797	30,952	166,749
Town of Bow	0.1306%	5,788,146	162,076	0	604,539	68,104	834,719	(60,598)	(1,618,812)	0	(68,110)	(1,747,520)	426,383	5,476	431,859
Town of Bradford	0.0129%	573,415	16,056	0	59,890	59,184	135,130	(6,003)	(160,371)	0	(820)	(167,194)	42,241	22,832	65,073
Town of Brentwood	0.0380%	1,682,673	47,117	0	175,746	0	222,863	(17,616)	(470,605)	0	(42,388)	(530,609)	123,954	(9,340)	114,614
Town of Bristol	0.0907%	4,018,586	112,526	0	419,719	220,705	752,950	(42,072)	(1,123,907)	0	(108,261)	(1,274,240)	296,028	36,697	332,725



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Town of Brookline	0.0600%	\$ 2,660,967	\$ 74,511	\$ -	\$ 277,923	\$ 76,455	\$ 428,889	\$ (27,858)	\$ (744,211)	\$ -	\$ (8,383)	\$ (780,452)	\$ 196,020	\$ 70,345	\$ 266,365
Town of Campton	0.0503%	2,229,126	62,419	0	232,820	482,115	777,354	(23,337)	(623,435)	0	(97,863)	(744,635)	164,208	192,507	356,715
Town of Canaan	0.0393%	1,741,604	48,767	0	181,901	57,272	287,940	(18,233)	(487,087)	0	(178,547)	(683,867)	128,295	(22,998)	105,297
Town of Candia	0.0231%	1,025,611	28,719	0	107,119	97,811	233,649	(10,737)	(286,840)	0	(88,033)	(385,610)	75,551	(12,335)	63,216
Town of Canterbury	0.0125%	552,685	15,476	0	57,725	16,032	89,233	(5,786)	(154,573)	0	(136,153)	(296,512)	40,713	(30,537)	10,176
Town of Carroll	0.0252%	1,117,611	31,295	0	116,728	42,052	190,075	(11,701)	(312,570)	0	(110,125)	(434,396)	82,329	(18,938)	63,391
Town of Center Harbor	0.0184%	815,739	22,842	0	85,199	249,416	357,457	(8,540)	(228,144)	0	(17,773)	(254,457)	60,091	51,797	111,888
Town of Charlestown	0.0457%	2,026,450	56,744	0	211,651	79,764	348,159	(21,216)	(566,752)	0	(1,270)	(589,238)	149,278	70,878	220,156
Town of Chester	0.0602%	2,668,077	74,710	0	278,666	471,567	824,943	(27,933)	(746,200)	0	(77,564)	(851,697)	196,543	144,539	341,082
Town of Chesterfield	0.0335%	1,483,952	41,553	0	154,990	28,062	224,605	(15,536)	(415,027)	0	(110,131)	(540,694)	109,315	(18,280)	91,035
Town of Chichester	0.0223%	986,716	27,629	0	103,057	18,583	149,269	(10,330)	(275,962)	0	(94,041)	(380,333)	72,686	15,174	87,860
Town of Clarksville	0.0010%	44,162	1,237	0	4,613	480	6,330	(462)	(12,351)	0	(1,945)	(14,758)	3,253	(1,651)	1,602
Town of Colebrook	0.0345%	1,529,282	42,822	0	159,725	50,275	252,822	(16,011)	(427,705)	0	(110,173)	(553,889)	112,654	3,123	115,777
Town of Conway	0.1871%	8,291,053	232,161	0	865,954	261,764	1,359,879	(86,802)	(2,318,818)	0	(181,726)	(2,587,346)	610,759	(8,785)	601,974
Town of Cornish	0.0056%	250,118	7,004	0	26,123	26,308	59,435	(2,619)	(69,952)	0	(11,489)	(84,060)	18,425	5,692	24,117
Town of Croydon	0.0010%	42,966	1,203	0	4,488	19,528	25,219	(450)	(12,017)	0	(16,220)	(28,687)	3,165	8,771	11,936
Town of Danville	0.0206%	913,064	25,567	0	95,364	125,422	246,353	(9,559)	(255,363)	0	(72,919)	(337,841)	67,261	4,397	71,658
Town of Deerfield	0.0424%	1,877,978	52,586	0	196,144	74,150	322,880	(19,661)	(525,228)	0	(138,579)	(683,468)	138,341	(21,056)	117,285
Town of Deering	0.0065%	285,917	8,006	0	29,862	53,224	91,092	(2,993)	(79,964)	0	(89,659)	(172,616)	21,062	(16,101)	4,961
Town of Derry	0.8341%	36,964,795	1,035,068	0	3,860,764	583,591	5,479,423	(386,996)	(10,338,206)	0	(1,018,885)	(11,744,087)	2,723,005	(295,032)	2,427,973
Town of Dorchester	0.0021%	91,933	2,574	0	9,602	62,022	74,198	(962)	(25,711)	0	(12,359)	(39,032)	6,772	10,467	17,239
Town of Dublin	0.0183%	812,507	22,751	0	84,862	48,022	155,635	(8,506)	(227,240)	0	(107,502)	(343,248)	59,853	(32,080)	27,773
Town of Dunbarton	0.0245%	1,084,379	30,364	0	113,527	62,738	206,359	(11,353)	(303,276)	0	(12,035)	(326,664)	79,881	21,527	101,408
Town of Durham	0.2896%	12,836,713	359,447	0	1,340,722	124,634	1,824,803	(134,391)	(3,590,134)	0	(544,335)	(4,268,860)	945,614	(230,200)	715,414
Town of East Kingston	0.0246%	1,091,835	30,573	0	114,036	71,813	216,422	(11,431)	(305,361)	0	(19,199)	(335,991)	80,430	25,380	105,810
Town of Effingham	0.0035%	155,533	4,355	0	16,245	4,644	25,244	(1,628)	(43,499)	0	(183,263)	(228,390)	11,457	(49,283)	(37,826)
Town of Enfield	0.0577%	2,558,269	71,635	0	267,197	0	338,832	(26,783)	(715,489)	0	(175,208)	(917,480)	188,454	(66,284)	122,170
Town of Epping	0.1256%	5,568,261	155,919	0	581,573	280,091	1,017,583	(58,296)	(1,557,315)	0	0	(1,615,611)	410,185	176,269	586,454
Town of Epsom	0.0429%	1,903,436	53,299	0	198,803	63,756	315,858	(19,928)	(532,347)	0	(161,954)	(714,229)	140,216	(101,639)	38,577
Town of Exeter	0.3539%	15,685,268	439,210	0	1,638,238	4,944	2,082,392	(164,214)	(4,386,810)	0	(599,354)	(5,150,378)	1,155,452	(372,862)	782,590
Town of Farmington	0.0463%	2,051,348	57,441	0	214,252	17,076	288,769	(21,476)	(573,715)	0	(102,330)	(697,521)	151,112	(13,301)	137,811
Town of Fitzwilliam	0.0195%	865,660	24,240	0	90,413	81,792	196,445	(9,063)	(242,105)	0	(14,187)	(265,355)	63,769	5,547	69,316
Town of Francestown	0.0053%	235,175	6,585	0	24,563	0	31,148	(2,462)	(65,773)	0	(23,670)	(91,905)	17,324	(8,343)	8,981
Town of Franconia	0.0121%	534,337	14,962	0	55,808	43,405	114,175	(5,594)	(149,442)	0	(22,319)	(177,355)	39,362	(725)	38,637
Town of Freedom	0.0097%	427,877	11,981	0	44,689	35,314	91,984	(4,480)	(119,667)	0	(13,423)	(137,570)	31,519	(1,082)	30,437
Town of Gilford	0.2009%	8,903,692	249,316	0	929,940	483,294	1,662,550	(93,215)	(2,490,159)	0	(397,883)	(2,981,257)	655,889	(35,859)	620,030
Town of Gilmanton	0.0439%	1,945,784	54,485	0	203,226	71,994	329,705	(20,371)	(544,191)	0	(80,747)	(645,309)	143,336	(30,856)	112,480
Town of Goffstown	0.3192%	14,147,893	396,161	0	1,477,668	832,676	2,706,505	(148,119)	(3,956,842)	0	(598,211)	(4,703,172)	1,042,202	(181,719)	860,483
Town of Gorham	0.0619%	2,745,346	76,874	0	286,736	50,123	413,733	(28,742)	(767,810)	0	(194,185)	(990,737)	202,235	(99,519)	102,716
Town of Goshen	0.0039%	173,495	4,858	0	18,121	15,343	38,322	(1,816)	(48,522)	0	(6,197)	(56,535)	12,780	7,627	20,407
Town of Grafton	0.0110%	485,506	13,595	0	50,708	103,457	167,760	(5,083)	(135,785)	0	0	(140,868)	35,765	73,093	108,858
Town of Grantham	0.0346%	1,532,243	42,905	0	160,034	177,297	380,236	(16,042)	(428,533)	0	(3,980)	(448,555)	112,872	74,117	186,989
Town of Greenfield	0.0181%	800,517	22,416	0	83,609	4,222	110,247	(8,381)	(223,886)	0	(117,887)	(350,154)	58,970	(27,829)	31,141
Town of Greenland	0.0581%	2,575,585	72,120	0	269,005	348,745	689,870	(26,965)	(720,332)	0	(18,103)	(765,400)	189,730	70,768	260,498
Town of Greenville	0.0261%	1,157,664	32,416	0	120,911	44,476	197,803	(12,120)	(323,772)	0	(30,546)	(366,438)	85,279	(3,893)	81,386
Town of Groton	0.0023%	101,058	2,830	0	10,555	0	13,385	(1,058)	(28,264)	0	(62,375)	(91,697)	7,444	(22,972)	(15,528)
Town of Hampstead	0.0926%	4,102,001	114,862	0	428,431	459,783	1,003,076	(42,945)	(1,147,236)	0	0	(1,190,181)	302,173	174,203	476,376
Town of Hampton	0.5105%	22,625,686	633,552	0	2,363,125	442,251	3,438,928	(236,875)	(6,327,886)	0	(690,213)	(7,254,974)	1,666,717	(240,078)	1,426,639
Town of Hampton Falls	0.0348%	1,543,616	43,223	0	161,222	373,020	577,465	(16,161)	(431,714)	0	(27,935)	(475,810)	113,710	115,193	228,903
Town of Hancock	0.0094%	416,648	11,667	0	43,517	67,424	122,608	(4,362)	(116,527)	0	(125,283)	(246,172)	30,692	(6,145)	24,547



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer Pension Expense
Town of Hanover	0.3537%	\$ 15,674,011	\$ 438,895	\$ -	\$ 1,637,062	\$ 634,143	\$ 2,710,100	\$ (164,096)	\$ (4,383,662)	\$ -	\$ (724,505)	\$ (5,272,263)	\$ 1,154,623	\$ (17,112)	\$ 1,137,511
Town of Harrisville	0.0041%	181,531	5,083	0	18,960	31,984	56,027	(1,900)	(50,770)	0	(7,607)	(60,277)	13,372	6,469	19,841
Town of Haverhill	0.0323%	1,430,789	40,064	0	149,438	35,671	225,173	(14,979)	(400,159)	0	(249,309)	(664,447)	105,399	(93,515)	11,884
Town of Hebron	0.0053%	235,484	6,594	0	24,595	5,790	36,979	(2,465)	(65,860)	0	(6,365)	(74,690)	17,347	(2,845)	14,502
Town of Henniker	0.0745%	3,300,906	92,430	0	344,761	328,512	765,703	(34,558)	(923,188)	0	(65,062)	(1,022,808)	243,161	49,637	292,798
Town of Hillsborough	0.0674%	2,986,290	83,620	0	311,901	27,477	422,998	(31,264)	(835,197)	0	(197,077)	(1,063,538)	219,984	(14,928)	205,056
Town of Hinsdale	0.0449%	1,990,921	55,749	0	207,941	153,798	417,488	(20,844)	(556,815)	0	(268,125)	(845,784)	146,661	(25,734)	120,927
Town of Holderness	0.0311%	1,380,116	38,645	0	144,145	61,578	244,368	(14,449)	(385,987)	0	(17,228)	(417,664)	101,666	(6,908)	94,758
Town of Hollis	0.1519%	6,731,674	188,497	0	703,085	407,452	1,299,034	(70,476)	(1,882,695)	0	(211,544)	(2,164,715)	495,888	(66,949)	428,939
Town of Hooksett	0.3292%	14,589,275	408,521	0	1,523,768	1,059,418	2,991,707	(152,740)	(4,080,286)	0	(379,876)	(4,612,902)	1,074,716	57,481	1,132,197
Town of Hopkinton	0.0911%	4,039,366	113,108	0	421,889	68,483	603,480	(42,289)	(1,129,718)	0	(36,551)	(1,208,558)	297,559	(29,418)	268,141
Town of Hudson	0.6024%	26,698,574	747,599	0	2,788,515	2,173,776	5,709,890	(279,515)	(7,466,979)	0	(604,535)	(8,351,029)	1,966,745	420,782	2,387,527
Town of Jackson	0.0172%	761,139	21,313	0	79,497	89,729	190,539	(7,969)	(212,873)	0	(13,088)	(233,930)	56,069	(3,272)	52,797
Town of Jaffrey	0.0906%	4,014,371	112,408	0	419,278	13,353	545,039	(42,028)	(1,122,728)	0	(479,292)	(1,644,048)	295,718	(168,410)	127,308
Town of Jefferson	0.0027%	118,625	3,322	0	12,390	9,930	25,642	(1,242)	(33,177)	0	(16,974)	(51,393)	8,738	(2,419)	6,319
Town of Kensington	0.0206%	910,836	25,505	0	95,132	180,917	301,554	(9,536)	(254,740)	0	0	(264,276)	67,097	64,925	132,022
Town of Kingston	0.0630%	2,790,464	78,137	0	291,448	55,835	425,420	(29,214)	(780,429)	0	(105,926)	(915,569)	205,559	(84,168)	121,391
Town of Lancaster	0.0546%	2,418,422	67,719	0	252,591	60,902	381,212	(25,319)	(676,377)	0	(83,514)	(785,210)	178,153	(38,514)	139,639
Town of Lee	0.0569%	2,520,522	70,578	0	263,254	145,434	479,266	(26,388)	(704,932)	0	(82,730)	(814,050)	185,674	9,836	195,510
Town of Lempsford	0.0046%	202,049	5,658	0	21,103	5,450	32,211	(2,115)	(56,508)	0	(63,519)	(122,142)	14,884	(32,736)	(17,852)
Town of Lincoln	0.0627%	2,778,897	77,813	0	290,240	192,924	560,977	(29,093)	(777,194)	0	(38,007)	(844,294)	204,707	55,833	260,540
Town of Lisbon	0.0102%	451,405	12,640	0	47,147	5,751	65,538	(4,726)	(126,248)	0	(60,523)	(191,497)	33,253	(11,578)	21,675
Town of Litchfield	0.0837%	3,711,679	103,932	0	387,664	0	491,596	(38,859)	(1,038,071)	0	(263,770)	(1,340,700)	273,420	(84,085)	189,335
Town of Littleton	0.1340%	5,940,033	166,330	0	620,403	747,778	1,534,511	(62,188)	(1,661,291)	0	(11,618)	(1,735,097)	437,571	232,815	670,386
Town of Londonderry	0.7243%	32,098,356	898,800	0	3,352,492	1,000,600	5,251,892	(336,047)	(8,977,175)	0	(470,867)	(9,784,089)	2,364,519	28,845	2,393,364
Town of Loudon	0.0553%	2,450,420	68,615	0	255,933	30,519	355,067	(25,654)	(685,326)	0	(83,470)	(794,450)	180,510	45,004	225,514
Town of Lyme	0.0170%	754,454	21,126	0	78,798	35,575	135,499	(7,899)	(211,004)	0	(62,391)	(281,294)	55,577	(12,357)	43,220
Town of Madison	0.0289%	1,282,453	35,911	0	133,945	85,047	254,903	(13,426)	(358,673)	0	(5,137)	(377,236)	94,472	(2,436)	92,036
Town of Marlborough	0.0157%	697,404	19,528	0	72,840	30,468	122,836	(7,301)	(195,048)	0	(158,492)	(360,841)	51,374	(33,927)	17,447
Town of Marlow	0.0036%	159,276	4,460	0	16,635	0	21,095	(1,668)	(44,546)	0	(35,677)	(81,891)	11,733	(12,604)	(871)
Town of Mason	0.0075%	330,513	9,255	0	34,520	49,421	93,196	(3,460)	(92,437)	0	(118,342)	(214,239)	24,347	(26,903)	(2,556)
Town of Meredith	0.1421%	6,296,765	176,319	0	657,662	13,410	847,391	(65,923)	(1,761,061)	0	(395,157)	(2,222,141)	463,850	(152,177)	311,673
Town of Merrimack	0.5597%	24,804,495	694,562	0	2,590,690	738,952	4,024,204	(259,686)	(6,937,249)	0	(443,391)	(7,640,326)	1,827,218	154,756	1,981,974
Town of Middleton	0.0152%	671,937	18,815	0	70,180	110,213	199,208	(7,035)	(187,925)	0	(36,122)	(231,082)	49,498	7,896	57,394
Town of Milford	0.2365%	10,481,795	293,505	0	1,094,764	129,757	1,518,026	(109,737)	(2,931,518)	0	(331,563)	(3,372,818)	772,139	(104,311)	667,828
Town of Milton	0.0511%	2,266,603	63,468	0	236,734	0	300,202	(23,730)	(633,917)	0	(124,781)	(782,428)	166,969	(53,476)	113,493
Town of Monroe	0.0046%	204,084	5,715	0	21,315	91,597	118,627	(2,137)	(57,078)	0	(10,264)	(69,479)	15,034	21,064	36,098
Town of Mont Vernon	0.0231%	1,025,177	28,706	0	107,074	107,267	243,047	(10,733)	(286,718)	0	(14,352)	(311,803)	75,519	18,492	94,011
Town of Moultonborough	0.0968%	4,292,204	120,188	0	448,296	11,604	580,088	(44,936)	(1,200,431)	0	(416,843)	(1,662,210)	316,184	(172,962)	143,222
Town of Nelson	0.0039%	174,382	4,883	0	18,213	0	23,096	(1,826)	(48,771)	0	(15,875)	(66,472)	12,846	(5,858)	6,988
Town of New Boston	0.0329%	1,459,083	40,856	0	152,393	128,487	321,736	(15,276)	(408,072)	0	(37)	(423,385)	107,483	107,969	215,452
Town of New Castle	0.0280%	1,239,226	34,700	0	129,430	0	164,130	(12,974)	(346,583)	0	(126,649)	(486,206)	91,287	(56,143)	35,144
Town of New Durham	0.0280%	1,239,005	34,694	0	129,407	54,354	218,455	(12,972)	(346,521)	0	0	(359,493)	91,271	(14,397)	76,874
Town of New Hampton	0.0247%	1,092,520	30,592	0	114,108	25,691	170,391	(11,438)	(305,553)	0	(222,323)	(539,314)	80,480	(69,099)	11,381
Town of New Ipswich	0.0291%	1,288,656	36,084	0	134,593	63,700	234,377	(13,491)	(360,408)	0	(123,766)	(497,665)	94,929	(64,881)	30,048
Town of New London	0.0812%	3,600,858	100,829	0	376,089	73,564	550,482	(37,698)	(1,007,077)	0	(137,324)	(1,182,099)	265,257	(11,330)	253,927
Town of Newbury	0.0182%	805,292	22,549	0	84,108	122,556	229,213	(8,431)	(225,222)	0	(21,673)	(255,326)	59,322	15,331	74,653
Town of Newfields	0.0148%	657,255	18,404	0	68,647	82,067	169,118	(6,881)	(183,819)	0	(3,605)	(194,305)	48,417	(30,123)	18,294
Town of Newington	0.0943%	4,181,364	117,084	0	436,720	87,594	641,398	(43,776)	(1,169,432)	0	(255,588)	(1,468,796)	308,019	(78,049)	229,970
Town of Newmarket	0.1210%	5,363,087	150,174	0	560,144	222,148	932,466	(56,148)	(1,499,932)	0	(117,494)	(1,673,574)	395,071	21,996	417,067



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Town of Newport	0.1160%	\$ 5,139,304	\$ 143,908	\$ -	\$ 536,771	\$ 84,886	\$ 765,565	\$ (53,805)	\$ (1,437,346)	\$ -	\$ (442,308)	\$ (1,933,459)	\$ 378,586	\$ (168,076)	\$ 210,510
Town of Newton	0.0321%	1,422,252	39,825	0	148,546	32,331	220,702	(14,890)	(397,771)	0	(61,896)	(474,557)	104,770	(116,872)	(12,102)
Town of North Hampton	0.1478%	6,549,449	183,394	0	684,053	371,353	1,238,800	(68,568)	(1,831,731)	0	(58,260)	(1,958,559)	482,464	113,654	596,118
Town of Northfield	0.0427%	1,893,722	53,027	0	197,789	102,748	353,564	(19,826)	(529,631)	0	(136,736)	(686,193)	139,501	16,295	155,796
Town of Northumberland	0.0232%	1,026,103	28,732	0	107,171	181,841	317,744	(10,743)	(286,978)	0	0	(297,721)	75,588	33,250	108,838
Town of Northwood	0.0469%	2,077,490	58,173	0	216,982	116,204	391,359	(21,750)	(581,026)	0	(137,147)	(739,923)	153,038	(68,438)	84,600
Town of Nottingham	0.0304%	1,347,442	37,730	0	140,733	39,530	217,993	(376,849)	(64,134)	0	(64,134)	(455,090)	99,259	2,699	101,958
Town of Orford	0.0084%	374,029	10,473	0	39,065	79,616	129,154	(3,916)	(104,607)	0	(24,075)	(132,598)	27,553	(9,599)	17,954
Town of Ossipee	0.0685%	3,034,205	84,962	0	316,906	44,290	446,158	(31,766)	(848,598)	0	(470,310)	(1,350,674)	223,514	(120,226)	103,288
Town of Pelham	0.2942%	13,037,942	365,081	0	1,361,739	912,437	2,639,257	(136,498)	(3,646,414)	0	0	(3,782,912)	960,437	295,066	1,255,503
Town of Pembroke	0.0762%	3,375,117	94,508	0	352,512	85,634	532,654	(35,335)	(943,943)	0	(210,186)	(1,189,464)	248,627	(24,856)	223,771
Town of Peterborough	0.1333%	5,907,263	165,412	0	616,980	16,607	798,999	(61,845)	(1,652,126)	0	(171,066)	(1,885,037)	435,157	(22,215)	412,942
Town of Piermont	0.0032%	143,089	4,007	0	14,945	3,254	22,206	(14,988)	(40,191)	0	(12,176)	(53,693)	10,541	(1,597)	8,944
Town of Pittsburg	0.0081%	356,926	9,994	0	37,279	21,042	68,315	(3,737)	(99,824)	0	(19,605)	(123,166)	26,293	1,360	27,653
Town of Pittsfield	0.0467%	2,069,628	57,953	0	216,161	115,215	389,329	(21,668)	(578,828)	0	(350,200)	(950,696)	152,459	(164,171)	(11,712)
Town of Plainfield	0.0219%	970,365	27,172	0	101,349	0	128,521	(10,159)	(271,389)	0	(97,400)	(378,948)	71,482	(6,154)	65,328
Town of Plaistow	0.1152%	5,106,689	142,995	0	533,365	255,629	931,989	(53,463)	(1,428,224)	0	(516,758)	(1,998,445)	376,183	(144,972)	231,211
Town of Plymouth	0.1331%	5,896,806	165,119	0	615,888	86,813	867,820	(61,735)	(1,649,201)	0	(516,390)	(2,227,326)	434,387	(91,796)	342,591
Town of Raymond	0.1220%	5,407,635	151,422	0	564,797	37,051	753,270	(56,614)	(1,512,391)	0	(307,621)	(1,877,066)	398,352	(137,281)	261,071
Town of Rindge	0.0541%	2,397,431	67,132	0	250,398	104,896	422,426	(25,099)	(670,506)	0	(81,463)	(777,068)	176,606	(37,050)	139,556
Town of Rollinsford	0.0150%	666,756	18,670	0	69,639	66,149	154,458	(6,980)	(186,476)	0	(135,458)	(328,914)	49,116	9,642	58,758
Town of Rumney	0.0090%	400,191	11,206	0	41,798	0	53,004	(4,190)	(111,924)	0	(60,082)	(176,196)	29,480	(17,438)	12,042
Town of Rye	0.1389%	6,154,989	172,349	0	642,854	203,882	1,019,085	(64,438)	(1,721,409)	0	(169,354)	(1,955,201)	453,406	4,209	457,615
Town of Salem	0.9185%	40,708,511	1,139,897	0	4,251,774	158,193	5,549,864	(426,190)	(11,385,237)	0	(1,999,416)	(13,810,843)	2,998,785	(727,866)	2,270,919
Town of Salisbury	0.0016%	70,324	1,969	0	7,345	10,491	19,805	(736)	(19,668)	0	(1,763)	(22,167)	5,180	1,144	6,324
Town of Sanbornton	0.0466%	2,065,461	57,836	0	215,726	238,458	512,020	(21,624)	(577,662)	0	(33,161)	(632,447)	152,152	71,983	224,135
Town of Sandown	0.0444%	1,965,801	55,045	0	205,317	11,869	272,231	(20,581)	(549,790)	0	(113,758)	(684,129)	144,810	(8,711)	136,099
Town of Sandwich	0.0110%	485,901	13,606	0	50,750	72,067	136,423	(5,087)	(135,895)	0	(40,350)	(181,332)	35,794	29,038	64,832
Town of Seabrook	0.3242%	14,368,357	402,335	0	1,500,694	1,052,579	2,955,608	(150,427)	(4,018,500)	0	(176,031)	(4,344,938)	1,058,442	272,018	1,330,460
Town of Shelburne	0.0021%	96,412	2,644	0	9,861	20,801	33,306	(988)	(26,405)	0	(53,982)	(81,375)	6,955	(5,653)	1,302
Town of South Hampton	0.0048%	214,802	6,015	0	22,435	24,130	52,580	(2,249)	(60,075)	0	(42,569)	(104,893)	15,823	10,437	26,260
Town of Springfield	0.0099%	438,517	12,279	0	45,801	5,124	63,204	(4,591)	(122,643)	0	(18,948)	(146,182)	32,303	7,269	39,572
Town of Stark	0.0009%	37,718	1,056	0	3,939	1,154	6,149	(395)	(10,549)	0	(1,092)	(12,036)	2,779	(11,573)	(8,794)
Town of Stewartstown	0.0009%	41,268	1,156	0	4,310	1,200	6,666	(432)	(11,542)	0	(2,806)	(14,780)	3,040	(2,415)	625
Town of Strafford	0.0276%	1,224,438	34,286	0	127,886	197,568	359,740	(12,819)	(342,447)	0	(13,082)	(368,348)	90,198	63,024	153,222
Town of Stratford	0.0020%	90,833	2,543	0	9,487	0	12,030	(951)	(25,404)	0	(2,391)	(28,746)	6,691	(1,850)	4,841
Town of Stratham	0.0856%	3,795,238	106,272	0	396,391	47,719	550,382	(39,734)	(1,061,441)	0	(219,108)	(1,320,283)	279,575	(3,989)	275,586
Town of Sugar Hill	0.0127%	561,849	15,733	0	58,682	83,998	158,413	(5,882)	(157,136)	0	0	(163,018)	41,389	46,671	88,060
Town of Sunapee	0.0648%	2,870,473	80,377	0	299,805	107,899	488,081	(30,052)	(802,805)	0	(31,944)	(864,801)	211,453	13,543	224,996
Town of Sutton	0.0117%	519,018	14,533	0	54,209	21,421	90,163	(5,434)	(145,157)	0	(19,470)	(170,061)	38,233	7,888	46,121
Town of Swanzey	0.0436%	1,933,610	54,144	0	201,955	0	256,099	(20,244)	(540,787)	0	(297,998)	(859,029)	142,439	(72,050)	70,389
Town of Tamworth	0.0195%	865,998	24,249	0	90,449	82,780	197,478	(9,066)	(242,200)	0	(200,403)	(451,669)	63,794	(42,552)	21,242
Town of Thornton	0.0316%	1,402,293	39,266	0	146,462	185,083	370,811	(14,681)	(392,189)	0	0	(406,870)	103,300	80,642	183,942
Town of Tilton	0.0786%	3,482,996	97,529	0	363,779	8,663	469,971	(36,465)	(974,114)	0	(428,479)	(1,439,058)	256,574	(156,387)	100,187
Town of Troy	0.0162%	719,137	20,137	0	75,110	166,126	261,373	(7,529)	(201,126)	0	(69,498)	(278,153)	52,975	(5,685)	47,290
Town of Troy Water And Sewer	0.0035%	155,629	4,358	0	16,255	2,849	23,462	(1,629)	(43,526)	0	(7,412)	(52,567)	11,464	(6,295)	5,169
Town of Tuftonboro	0.0372%	1,646,652	46,109	0	171,984	27,283	245,376	(17,239)	(460,531)	0	(51,821)	(529,591)	121,300	(2,431)	118,869
Town of Unity	0.0034%	150,652	4,218	0	15,735	12,929	32,882	(1,577)	(42,134)	0	(16,068)	(59,779)	11,098	(3,741)	7,357
Town of Wakefield	0.0906%	4,014,284	112,406	0	419,269	415,486	947,161	(42,027)	(1,122,703)	0	0	(1,164,730)	295,711	160,550	456,261
Town of Walpole	0.0426%	1,889,882	52,919	0	197,388	244,328	494,635	(19,786)	(528,557)	0	(85,778)	(634,121)	139,218	96,913	236,131



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Town of Warner	0.0312%	\$ 1,383,357	\$ 38,736	\$ -	\$ 144,484	\$ 134,192	\$ 317,412	\$ (14,483)	\$ (386,893)	\$ -	\$ (75,286)	\$ (476,662)	\$ 101,905	\$ 22,875	\$ 124,780
Town of Warner	0.0028%	122,792	3,438	0	12,825	11,214	27,477	(1,286)	(34,342)	0	(4,891)	(40,519)	9,045	25,092	34,137
Town of Washington	0.0097%	431,079	12,071	0	45,024	35,192	92,287	(4,513)	(120,563)	0	(50,971)	(176,047)	31,755	2,116	33,871
Town of Waterville Valley	0.0484%	2,146,000	60,091	0	224,138	206,150	490,379	(22,467)	(600,187)	0	(35,385)	(658,039)	158,085	31,709	189,794
Town of Weare	0.0797%	3,530,862	98,869	0	368,779	514,889	982,537	(36,966)	(987,501)	0	(11,250)	(1,035,717)	260,100	77,607	337,707
Town of Webster	0.0093%	411,786	11,531	0	43,009	66,527	121,067	(4,311)	(115,167)	0	(22,723)	(142,201)	30,334	(8,812)	21,522
Town of Westmoreland	0.0048%	214,426	6,004	0	22,396	476	28,876	(2,245)	(59,970)	0	(19,159)	(81,374)	15,796	(9,157)	6,639
Town of Whitefield	0.0336%	1,489,827	41,717	0	155,604	49,929	247,250	(15,597)	(416,670)	0	(33,633)	(465,900)	109,748	5,050	114,798
Town of Wilnot	0.0108%	479,149	13,417	0	50,044	21,787	85,248	(5,016)	(134,007)	0	(11,767)	(150,790)	35,296	(658)	34,638
Town of Wilton	0.0324%	1,436,297	40,218	0	150,013	215,147	405,378	(15,037)	(401,699)	0	(35,401)	(452,137)	105,805	12,125	117,930
Town of Winchester	0.0383%	1,698,358	47,556	0	177,384	49,450	274,390	(17,781)	(474,992)	0	(101,121)	(593,894)	125,109	(45,154)	79,955
Town of Windham	0.3022%	13,391,944	374,994	0	1,398,713	296,346	2,070,053	(140,204)	(3,745,420)	0	(375,698)	(4,261,322)	986,515	(168,427)	818,088
Town of Wolfeboro	0.1972%	8,737,789	244,671	0	912,613	201,200	1,358,484	(91,479)	(2,443,759)	0	(209,791)	(2,745,029)	643,668	81,533	725,201
Town of Woodstock	0.0339%	1,502,213	42,064	0	156,898	104,786	303,748	(15,727)	(420,134)	0	(26,615)	(462,476)	110,660	22,088	132,748
Unity SD	0.0252%	1,116,656	31,268	0	116,628	133,865	281,761	(11,691)	(312,303)	0	0	(323,994)	82,258	58,176	140,434
Village District of Eastman	0.0053%	233,854	6,548	0	24,425	10,775	41,748	(2,448)	(65,404)	0	(9,066)	(76,918)	17,227	(5,310)	11,917
Village District of Edelweiss	0.0026%	114,660	3,211	0	11,976	59,249	74,436	(1,200)	(32,068)	0	(141,458)	(174,726)	8,446	(2,577)	5,869
Virtual Lrng Acad Charter Sch	0.1368%	6,064,851	169,825	0	633,439	1,876,282	2,679,546	(63,495)	(1,696,200)	0	0	(1,599,695)	446,766	685,558	1,132,324
Wakefield SD	0.1090%	4,832,300	135,311	0	504,706	218,876	858,893	(50,591)	(1,351,483)	0	(135,873)	(1,537,947)	355,970	134,227	490,197
Warner Village Water District	0.0026%	116,869	3,272	0	12,206	0	15,478	(1,224)	(32,686)	0	(13,713)	(47,623)	8,609	(4,693)	3,916
Warren SD	0.0237%	1,051,271	29,437	0	109,799	58,728	197,964	(11,006)	(294,016)	0	(17,560)	(322,582)	77,442	(10,199)	67,243
Washington SD	0.0124%	547,524	15,331	0	57,186	105,952	178,469	(5,732)	(153,130)	0	(45,379)	(204,241)	40,333	19,388	59,721
Waterville Estates Village Dis	0.0070%	310,496	8,694	0	32,430	4,847	45,971	(8,251)	(86,839)	0	(56,694)	(146,784)	22,873	(8,635)	14,238
Waterville Valley SD	0.0193%	855,001	23,941	0	89,300	246,523	359,764	(8,951)	(239,124)	0	(20,822)	(268,897)	62,983	53,770	116,753
Weare SD	0.1864%	8,259,644	231,282	0	862,673	285,858	1,379,813	(86,473)	(2,310,033)	0	(296,050)	(2,692,556)	608,445	94,209	702,654
Weeks Public Library	0.0027%	118,576	3,320	0	12,385	0	15,705	(1,241)	(33,163)	0	(2,775)	(37,179)	8,735	(3,092)	5,643
Wentworth SD	0.0200%	887,018	24,838	0	92,644	40,935	158,417	(9,286)	(248,079)	0	(13,832)	(271,197)	65,342	38,311	103,653
Westmoreland SD	0.0344%	1,526,224	42,736	0	159,405	92,525	294,666	(15,978)	(426,850)	0	0	(442,828)	112,429	42,982	155,411
White Mountains Reg SD	0.3250%	14,404,861	403,357	0	1,504,506	375,429	2,283,292	(150,809)	(4,028,709)	0	(224,408)	(4,403,926)	1,061,131	130,914	1,192,045
Wilton-Lyndeborough Coop SD	0.1710%	7,578,803	212,217	0	791,563	247,700	1,251,480	(79,345)	(2,119,618)	0	(438,416)	(2,637,379)	558,291	39,244	597,535
Winchester SD	0.0866%	3,837,770	107,463	0	400,833	163,250	671,546	(40,179)	(1,073,336)	0	(751,160)	(1,864,675)	282,709	(78,696)	204,013
Windham SD	0.7531%	33,375,716	934,568	0	3,485,905	1,672,006	6,092,479	(349,421)	(9,334,423)	0	(1,792,882)	(11,476,726)	2,458,616	780,405	3,239,021
Winnacunnnet Coop SD	0.3997%	17,714,217	496,024	0	1,850,150	580,053	2,926,227	(185,456)	(4,954,260)	0	(117,293)	(5,257,009)	1,304,914	289,925	1,594,839
Winnisquam Reg SD	0.3626%	16,070,372	449,994	0	1,678,460	621,228	2,749,682	(168,246)	(4,494,515)	0	(1,135,462)	(5,798,223)	1,183,821	21,078	1,204,899
Woodsville Fire District	0.0100%	444,845	12,456	0	46,462	23,583	82,501	(4,657)	(124,413)	0	(48,149)	(177,219)	32,769	4,846	37,615
Woodsville Water & Light Dept	0.0087%	384,698	10,772	0	40,180	23,805	74,757	(4,028)	(107,591)	0	(57,429)	(169,048)	28,339	(30,737)	(2,398)
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 4,431,919,221</b>	<b>\$ 124,100,152</b>	<b>\$ -</b>	<b>\$ 462,888,968</b>	<b>\$ 128,782,941</b>	<b>\$ 715,772,061</b>	<b>\$ (46,399,112)</b>	<b>\$ (1,239,506,233)</b>	<b>\$ -</b>	<b>\$ (128,782,941)</b>	<b>\$ (1,414,688,286)</b>	<b>\$326,476,475</b>	<b>\$ -</b>	<b>\$ 326,476,475</b>

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





# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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	0.0879%	\$ 3,895,438	\$ 2,497,811	\$ 5,570,921
Allenstown Sewer Commission	0.0000%	0	0	0
Alton SD	0.1493%	6,618,616	4,243,951	9,465,378
Amherst SD	0.4582%	20,308,313	13,021,982	29,043,211
Andover SD	0.0613%	2,716,098	1,741,601	3,884,330
Androscoggin Valley Reg Refuse	0.0170%	751,666	481,979	1,074,968
Ashland Electric Dept - Emp	0.0000%	0	0	0
Ashland SD	0.0545%	2,414,544	1,548,240	3,453,074
Auburn SD	0.1328%	5,883,947	3,772,871	8,414,718
Baker Free Library - Emp	0.0000%	0	0	0
Barnstead SD	0.1402%	6,211,807	3,983,100	8,883,595
Barrington SD	0.2633%	11,669,354	7,482,557	16,688,512
Bartlett SD	0.0851%	3,771,893	2,418,592	5,394,239
Bath SD	0.0209%	924,862	593,035	1,322,658
Bcep Solid Waste District	0.0049%	215,438	138,142	308,101
Bedford SD	1.1119%	49,279,963	31,599,020	70,475,985
Belknap County	0.2623%	11,626,513	7,455,087	16,627,244
Belknap County Conserv. Dist	0.0013%	57,513	36,878	82,251
Berlin - Emp/Fire/Pol	0.2338%	10,362,659	6,644,686	14,819,788
Berlin Housing Authority	0.0066%	293,615	188,270	419,903
Berlin Water Works	0.0160%	709,539	454,967	1,014,722
Bethlehem SD	0.0559%	2,476,745	1,588,125	3,542,029
Bow SD - SAU 67	0.4874%	21,601,561	13,851,231	30,892,703
Brentwood SD	0.0845%	3,743,329	2,400,276	5,353,389
Brookline Public Library	0.0016%	70,498	45,204	100,820
Brookline SD	0.1434%	6,355,263	4,075,086	9,088,753
Campton SD	0.0945%	4,187,461	2,685,060	5,988,548
Campton/Thornton Fire Dept	0.0000%	0	0	0
Candia SD	0.0771%	3,416,762	2,190,877	4,886,361
Carroll County	0.3162%	14,014,886	8,986,546	20,042,890
Center Conway Fire Precinct	0.0032%	143,166	91,800	204,743
Central Hooksett Wtr Precinct	0.0042%	184,579	118,355	263,969
Cheshire County	0.4214%	18,674,491	11,974,352	26,706,659
Chester SD - (SAU 82)	0.1246%	5,523,115	3,541,501	7,898,686
Chesterfield SD	0.0750%	3,325,620	2,132,436	4,756,018
Chichester SD	0.0657%	2,912,465	1,867,514	4,165,157
City of Claremont	0.2282%	10,111,480	6,483,626	14,460,573
City of Concord	1.3278%	58,848,086	37,734,238	84,159,496
City of Dover	1.6368%	72,543,244	46,515,770	103,745,138
City of Franklin	0.2038%	9,031,317	5,791,010	12,915,817
City of Keene	0.6841%	30,320,693	19,442,064	43,362,060
City of Laconia	0.4831%	21,410,953	13,729,010	30,620,112
City of Lebanon	0.5097%	22,587,437	14,483,389	32,302,620
City of Manchester	2.4250%	107,475,241	68,914,668	153,701,892
City of Nashua	2.4291%	107,653,897	69,029,225	153,957,390
City of Portsmouth	1.0273%	45,527,334	29,192,780	65,109,296
City of Rochester	0.5939%	26,320,628	16,877,165	37,641,510
City of Somersworth	0.2539%	11,250,651	7,214,079	16,089,718
Claremont SD	0.4768%	21,131,017	13,549,511	30,219,772
Cocheco Academy of The Arts	0.0036%	160,771	103,089	229,921



# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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%
Colebrook SD	0.0537%	\$ 2,377,964	\$ 1,524,784	\$ 3,400,760
Community College System of NH	1.0520%	46,623,713	29,895,794	66,677,244
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0
Concord SD	1.3711%	60,764,082	38,962,802	86,899,590
Contoocook Valley SD	0.7670%	33,994,461	21,797,736	48,615,968
Conway SD	0.4595%	20,364,592	13,058,069	29,123,696
Conway Village Fire District	0.0290%	1,284,961	823,935	1,837,641
Cook Memorial Library	0.0009%	41,876	26,851	59,887
Coos County Institute	0.1806%	8,006,255	5,133,726	11,449,861
Coos County Nursing Home	0.0828%	3,671,423	2,354,169	5,250,555
Cornish SD	0.0382%	1,692,271	1,085,109	2,420,141
County of Merrimack	0.9141%	40,512,693	25,977,321	57,937,787
Croydon Village School	0.0053%	235,436	150,965	336,700
Deerfield Community School	0.1306%	5,786,564	3,710,428	8,275,449
Derry Coop SD	0.9017%	39,964,031	25,625,511	57,153,137
Derry Housing Authority	0.0010%	45,339	29,072	64,840
Dover Housing Authority	0.0317%	1,405,843	901,447	2,010,516
Dresden SD	0.2201%	9,754,197	6,254,531	13,949,618
Dunbarton SD - SAU 67	0.0533%	2,361,998	1,514,547	3,377,928
East Kingston SD	0.0376%	1,668,126	1,069,626	2,385,611
Epping SD	0.2827%	12,528,445	8,033,419	17,917,110
Epsom SD	0.0978%	4,334,784	2,779,526	6,199,237
Errol SD	0.0050%	219,461	140,722	313,854
Exeter Reg Coop SD	0.9278%	41,121,454	26,367,667	58,808,385
Exeter SD	0.3539%	15,683,175	10,056,277	22,428,735
Fall Mountain Reg SD	0.4647%	20,595,195	13,205,935	29,453,485
Farmington SD - (SAU 61)	0.2673%	11,846,514	7,596,155	16,941,871
Franklin SD	0.2319%	10,276,215	6,589,257	14,696,164
Freedom SD	0.0222%	983,928	630,909	1,407,130
Fremont - Police	0.0192%	849,319	544,595	1,214,623
Fremont SD - SAU 83	0.1008%	4,465,853	2,863,569	6,386,681
Gilford SD	0.3733%	16,545,999	10,609,532	23,662,672
Gilmanton SD	0.1234%	5,467,589	3,505,896	7,819,277
Goffstown SD	0.6567%	29,103,692	18,661,706	41,621,610
Goffstown Village Precinct	0.0031%	136,847	87,748	195,707
Goshen-Lempster SD	0.0000%	0	0	0
Governor Wentworth Reg SD	0.7545%	33,440,194	21,442,332	47,823,303
Grafton County	0.4755%	21,075,896	13,514,167	30,140,943
Grantham SD	0.0739%	3,275,603	2,100,363	4,684,487
Great Bay Elearning School	0.0218%	967,297	620,245	1,383,346
Greenland SD	0.1166%	5,167,260	3,313,321	7,389,773
Grs Coop SD	0.1056%	4,679,487	3,000,554	6,692,202
Hampstead SD	0.2876%	12,744,443	8,171,920	18,226,011
Hampton Falls SD	0.0983%	4,355,707	2,792,942	6,229,160
Hampton SD - SAU 90	0.3486%	15,451,588	9,907,780	22,097,539
Hanover SD	0.1695%	7,512,849	4,817,347	10,744,234
Harrisville SD	0.0166%	735,807	471,810	1,052,288
Haverhill Coop SD	0.1865%	8,264,274	5,299,171	11,818,858
Henniker SD	0.1102%	4,882,723	3,130,872	6,982,852
Hill SD	0.0148%	655,344	420,216	937,217

# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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%
Hillsboro-Deering SD	0.3441%	\$ 15,248,334	\$ 9,777,451	\$ 21,806,862
Hillsborough County	0.8881%	39,357,894	25,236,847	56,286,292
Hinsdale SD	0.1877%	8,320,003	5,334,905	11,898,556
Holderness SD	0.0639%	2,831,259	1,815,444	4,049,024
Hollis SD	0.2035%	9,017,696	5,782,276	12,896,337
Hollis-Brookline Coop	0.3415%	15,137,117	9,706,137	21,647,810
Hooksett Public Library	0.0086%	380,396	243,915	544,010
Hooksett SD	0.2966%	13,143,466	8,427,779	18,796,661
Hooksett Sewer Commission	0.0097%	429,121	275,159	613,692
Hooksett Village Wtr Precinct	0.0084%	371,936	238,491	531,911
Hopkinton SD	0.2860%	12,674,678	8,127,186	18,126,240
Hudson SD	0.7795%	34,547,145	22,152,126	49,406,371
Inter-Lakes SD	0.4116%	18,240,209	11,695,884	26,085,586
Jackson SD	0.0190%	841,158	539,363	1,202,952
Jaffrey-Rindge Coop SD	0.3822%	16,938,569	10,861,254	24,224,092
John Stark SD	0.1965%	8,707,151	5,583,151	12,452,223
Kearsarge Reg SD - SAU 65	0.6079%	26,941,447	17,275,243	38,529,352
Keene SD	0.8491%	37,631,166	24,129,644	53,816,872
Kensington SD	0.0491%	2,175,509	1,394,968	3,111,227
Laconia Housing & Redevelopmnt	0.0323%	1,433,510	919,187	2,050,083
Laconia SD	0.5877%	26,048,313	16,702,552	37,252,068
Laconia Water Works	0.0242%	1,073,439	688,305	1,535,141
LaFayette Reg SD	0.0428%	1,898,140	1,217,115	2,714,557
Lakes Region Mutual Fire Aid	0.0180%	795,587	510,142	1,137,781
Lakes Region Planning Comm.	0.0052%	230,545	147,829	329,706
Land & Comm Heritage Inv Prog	0.0028%	124,181	79,627	177,593
Landaff SD	0.0027%	120,371	77,184	172,144
Langdon - Police	0.0000%	0	0	0
Lebanon SD	0.6652%	29,480,886	18,903,567	42,161,040
Lempster SD	0.0329%	1,457,771	934,744	2,084,779
Lincoln-Woodstock Coop SD	0.1140%	5,051,915	3,239,360	7,224,816
Lisbon Reg SD	0.1015%	4,500,089	2,885,522	6,435,642
Litchfield SD	0.3396%	15,051,648	9,651,333	21,525,579
Littleton Public Library	0.0034%	152,860	98,016	218,608
Littleton SD	0.2399%	10,630,054	6,816,143	15,202,193
Littleton Water & Light Dept	0.0313%	1,388,923	890,597	1,986,318
Londonderry SD	1.2549%	55,618,257	35,663,225	79,540,471
Lower Bartlett Water Precinct	0.0004%	19,544	12,532	27,950
Lyme SD	0.0808%	3,580,687	2,295,988	5,120,792
Lyndeborough - Police	0.0000%	0	0	0
Madison SD	0.0437%	1,935,029	1,240,768	2,767,312
Manchester SD	2.8930%	128,213,737	82,212,489	183,360,313
Marlborough SD	0.0521%	2,309,878	1,481,127	3,303,389
Marlow SD	0.0129%	573,165	367,521	819,691
Mascenic Reg SD	0.2453%	10,873,092	6,971,982	15,549,765
Mascoma Valley Regional SD	0.3529%	15,641,453	10,029,524	22,369,068
Mason SD (SAU 89)	0.0212%	937,537	601,163	1,340,786
Maxfield Public Library	0.0000%	0	0	0
Meriden Village Water District	0.0013%	55,825	35,796	79,836
Merrimack SD	1.0487%	46,477,827	29,802,250	66,468,610

# Sensitivity Analysis by Employer – Pension

As of June 30, 2021				
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 Valley SD	0.6256%	\$ 27,725,661	\$ 17,778,092	\$ 39,650,867
Merrimack Village District	0.0274%	1,213,933	778,391	1,736,063
Middleton SD	0.0299%	1,326,172	850,360	1,896,577
Milan SD	0.0218%	966,892	619,985	1,382,767
Milford Area Communication Ctr	0.0080%	354,205	227,121	506,554
Milford SD	0.6237%	27,641,687	17,724,247	39,530,775
Milton SD	0.1420%	6,292,309	4,034,719	8,998,721
Monadnock Reg SD- SAU 93	0.4896%	21,697,940	13,913,031	31,030,537
Monroe SD	0.0333%	1,476,196	946,558	2,111,129
Mont Vernon SD	0.0597%	2,645,552	1,696,366	3,783,442
Moultonborough SD - SAU 45	0.2226%	9,866,195	6,326,346	14,109,788
Nashua Airport Authority	0.0066%	294,705	188,969	421,462
Nashua Housing Redevelop Auth	0.0330%	1,460,472	936,476	2,088,642
NE Interstate Water Pol Cntrl	0.0000%	0	0	0
Nelson SD	0.0155%	685,529	439,571	980,385
New Boston SD	0.1178%	5,222,776	3,348,919	7,469,167
New Castle SD	0.0188%	833,778	534,631	1,192,398
New London-Springfield Wtr Sys	0.0041%	183,006	117,346	261,720
Newfields SD	0.0334%	1,480,064	949,038	2,116,661
Newfound Area SD	0.3531%	15,647,290	10,033,267	22,377,415
Newington SD	0.0183%	812,276	520,843	1,161,648
Newmarket Housing Authority	0.0020%	89,106	57,136	127,432
Newmarket SD	0.3262%	14,456,750	9,269,876	20,674,806
Newport SD	0.2517%	11,156,085	7,153,442	15,954,478
Next Charter School	0.0153%	676,027	433,478	966,796
NH Comm Development Fin Auth	0.0020%	86,926	55,738	124,314
NH Municipal Bond Bank	0.0052%	229,918	147,427	328,809
NH Retirement System	0.0000%	0	0	0
North Conway Wtr Precinct	0.0267%	1,182,610	758,307	1,691,268
North Country Charter Academy	0.0066%	292,891	187,806	418,868
North Country Edu Srvc Ag Inc	0.0200%	888,340	569,616	1,270,427
North Hampton SD	0.1326%	5,876,886	3,768,344	8,404,619
Northumberland SD	0.0955%	4,231,613	2,713,371	6,051,691
Northwood SD	0.0898%	3,979,122	2,551,470	5,690,600
Nottingham SD	0.1151%	5,103,303	3,272,311	7,298,307
Oyster River Coop SD	0.7235%	32,066,870	20,561,737	45,859,293
Pease Development Authority	0.0966%	4,279,644	2,744,169	6,120,380
Pelham SD	0.4281%	18,971,289	12,164,663	27,131,114
Pembroke SD	0.3933%	17,429,168	11,175,833	24,925,704
Pemi Baker Coop	0.2060%	9,130,456	5,854,579	13,057,596
Penacook Boscawen Water Prcnct	0.0000%	0	0	0
Piermont SD	0.0184%	815,864	523,144	1,166,780
Pittsburg SD	0.0373%	1,653,955	1,060,539	2,365,344
Pittsfield SD	0.1596%	7,072,114	4,534,741	10,113,932
Plainfield SD	0.0781%	3,459,419	2,218,229	4,947,365
Plaistow Public Library	0.0043%	191,302	122,666	273,584
Plymouth SD	0.1386%	6,144,358	3,939,851	8,787,135
Plymouth Village Water & Sewer	0.0114%	506,072	324,501	723,741
Portsmouth Housing Authority	0.0372%	1,648,967	1,057,342	2,358,212
Portsmouth SD	0.9487%	42,044,001	26,959,217	60,127,732

# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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%
Portsmouth-Josie F. Prescott	0.0000%	\$ -	\$ -	\$ -
Profile SD	0.0834%	3,695,955	2,369,899	5,285,638
Prospect Mountain High School	0.1427%	6,324,799	4,055,552	9,045,186
Raymond SD	0.3315%	14,693,170	9,421,471	21,012,914
Richmond-Pol	0.0000%	0	0	0
Rivendell Interstate SD	0.0371%	1,642,880	1,053,438	2,349,507
Rochester SD	1.0277%	45,545,180	29,204,224	65,134,819
Rockingham County	0.6736%	29,853,593	19,142,553	42,694,054
Rockingham Planning Comm	0.0092%	409,558	262,614	585,714
Rollinsford SD	0.0485%	2,150,052	1,378,644	3,074,820
Rumney SD	0.0415%	1,837,125	1,177,991	2,627,299
Rye SD	0.1780%	7,888,866	5,058,454	11,281,981
Rye Water District	0.0062%	274,620	176,090	392,738
Salem Housing Authority	0.0081%	360,138	230,926	515,038
Salem SD	1.0702%	47,430,085	30,412,852	67,830,448
Sanborn Regional SD	0.4950%	21,938,884	14,067,528	31,375,115
Sanbornton Public Library	0.0020%	88,711	56,883	126,866
Sandown Public Library	0.0022%	96,717	62,017	138,317
SAU 02	0.0164%	724,820	464,765	1,036,575
SAU 03	0.3204%	14,198,143	9,104,053	20,304,968
SAU 06	0.0232%	1,028,746	659,647	1,471,225
SAU 07	0.0157%	695,175	445,756	994,180
SAU 09	0.0235%	1,043,303	668,981	1,492,043
SAU 13	0.0098%	432,276	277,181	618,204
SAU 15	0.0177%	783,963	502,688	1,121,157
SAU 16	0.0448%	1,986,445	1,273,737	2,840,844
SAU 18 - Emp/Teach	0.0000%	0	0	0
SAU 19	0.0326%	1,444,082	925,966	2,065,203
SAU 20	0.0126%	559,485	358,750	800,128
SAU 21	0.0317%	1,405,129	900,989	2,009,496
SAU 23	0.0445%	1,971,860	1,264,385	2,819,985
SAU 24	0.0397%	1,758,659	1,127,677	2,515,084
SAU 29	0.0537%	2,381,070	1,526,776	3,405,202
SAU 34	0.0161%	712,057	456,581	1,018,323
SAU 35	0.0227%	1,007,562	646,063	1,440,929
SAU 39	0.0328%	1,455,639	933,377	2,081,730
SAU 41	0.0294%	1,302,933	835,459	1,863,343
SAU 42	2.6633%	118,033,505	75,684,779	168,801,417
SAU 43 - Emp/Teach	0.0000%	0	0	0
SAU 44	0.0365%	1,617,162	1,036,948	2,312,727
SAU 46	0.0162%	716,735	459,581	1,025,013
SAU 48	0.0322%	1,425,464	914,028	2,038,577
SAU 50	0.0241%	1,065,915	683,480	1,524,380
SAU 53	0.0804%	3,563,449	2,284,935	5,096,139
SAU 55	0.0228%	1,008,720	646,806	1,442,585
SAU 56	0.0223%	986,918	632,826	1,411,406
SAU 58	0.0089%	392,473	251,660	561,282
SAU 61 - Emp	0.0000%	0	0	0
SAU 64 - Emp/Teach	0.0000%	0	0	0
SAU 67	0.0182%	807,134	517,546	1,154,294

# Sensitivity Analysis by Employer – Pension

As of June 30, 2021				
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 70	0.0263%	\$ 1,167,504	\$ 748,620	\$ 1,669,664
SAU 71 Emp/Teacher	0.0000%	0	0	0
Seabrook SD	0.2393%	10,607,761	6,801,849	15,170,312
Seacoast Charter School	0.0271%	1,199,241	768,971	1,715,052
Shaker Regional SD - SAU 80	0.3571%	15,826,341	10,148,077	22,633,478
Somersworth Housing Authority	0.0137%	609,291	390,686	871,356
Somersworth SD	0.3695%	16,378,099	10,501,873	23,422,556
Souhegan Coop SD	0.2732%	12,107,186	7,763,301	17,314,661
South Hampton SD	0.0271%	1,199,010	768,822	1,714,721
Southern NH Planning Comm	0.0142%	628,266	402,853	898,493
Stark SD	0.0051%	226,146	145,008	323,415
State of New Hampshire	18.4535%	817,843,979	524,413,312	1,169,610,481
Stewartstown SD	0.0162%	719,089	461,090	1,028,380
Stoddard SD	0.0131%	579,030	371,282	828,079
Strafford County	0.7790%	34,523,878	22,137,206	49,373,095
Strafford SD	0.0940%	4,167,463	2,672,237	5,959,949
Stratford SD	0.0168%	744,296	477,253	1,064,429
Stratham SD	0.1807%	8,007,374	5,134,444	11,451,462
Sullivan County	0.3040%	13,473,275	8,639,257	19,268,325
Sunapee SD	0.1968%	8,721,756	5,592,515	12,473,110
Surry Village Charter School	0.0000%	0	0	0
Swnh District Fire Mutual Aid	0.0255%	1,128,782	723,791	1,614,287
Tamworth SD	0.0745%	3,299,931	2,115,963	4,719,279
Thornton Public School Library	0.0007%	30,348	19,460	43,402
Thornton SD	0.0732%	3,244,357	2,080,328	4,639,802
Tilton-Northfield Fire Dist	0.0671%	2,973,778	1,906,829	4,252,843
Timberlane Reg SD	1.1058%	49,009,239	31,425,428	70,088,819
Town of Albany	0.0000%	0	0	0
Town of Alexandria	0.0104%	462,431	296,517	661,329
Town of Allenstown	0.0641%	2,838,783	1,820,269	4,059,785
Town of Alstead	0.0060%	266,315	170,765	380,861
Town of Alton	0.1099%	4,870,819	3,123,239	6,965,828
Town of Amherst	0.0955%	4,231,285	2,713,161	6,051,222
Town of Andover	0.0065%	288,927	185,264	413,198
Town of Antrim	0.0411%	1,822,404	1,168,552	2,606,247
Town of Ashland	0.0391%	1,732,951	1,111,193	2,478,318
Town of Atkinson	0.0528%	2,339,174	1,499,912	3,345,287
Town of Auburn	0.0590%	2,613,110	1,675,564	3,737,046
Town of Barnstead	0.0513%	2,275,758	1,459,249	3,254,594
Town of Barrington	0.0817%	3,620,962	2,321,813	5,178,390
Town of Bartlett	0.0153%	677,329	434,313	968,658
Town of Bedford	0.4341%	19,237,411	12,335,304	27,511,699
Town of Belmont	0.1365%	6,048,895	3,878,638	8,650,612
Town of Bennington	0.0136%	601,014	385,379	859,519
Town of Bethlehem	0.0308%	1,363,205	874,106	1,949,539
Town of Boscawen	0.0416%	1,843,444	1,182,042	2,636,335
Town of Bow	0.1306%	5,788,146	3,711,443	8,277,712
Town of Bradford	0.0129%	573,415	367,682	820,050
Town of Brentwood	0.0380%	1,682,673	1,078,954	2,406,414
Town of Bristol	0.0907%	4,018,586	2,576,775	5,747,038

# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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 Brookline	0.0600%	\$ 2,660,967	\$ 1,706,250	\$ 3,805,487
Town of Campton	0.0503%	2,229,126	1,429,347	3,187,905
Town of Canaan	0.0393%	1,741,604	1,116,741	2,490,693
Town of Candia	0.0231%	1,025,611	657,637	1,466,741
Town of Canterbury	0.0125%	552,685	354,389	790,402
Town of Carroll	0.0252%	1,117,611	716,628	1,598,312
Town of Center Harbor	0.0184%	815,739	523,064	1,166,600
Town of Charlestown	0.0457%	2,026,450	1,299,389	2,898,055
Town of Chester	0.0602%	2,668,077	1,710,809	3,815,655
Town of Chesterfield	0.0335%	1,483,952	951,531	2,122,221
Town of Chichester	0.0223%	986,716	632,696	1,411,117
Town of Clarksville	0.0010%	44,162	28,318	63,157
Town of Colebrook	0.0345%	1,529,282	980,597	2,187,048
Town of Conway	0.1871%	8,291,053	5,316,342	11,857,155
Town of Cornish	0.0056%	250,118	160,379	357,697
Town of Croydon	0.0010%	42,966	27,550	61,446
Town of Danville	0.0206%	913,064	585,470	1,305,786
Town of Deerfield	0.0424%	1,877,978	1,204,187	2,685,724
Town of Deering	0.0065%	285,917	183,334	408,894
Town of Derry	0.8341%	36,964,795	23,702,358	52,863,887
Town of Dorchester	0.0021%	91,933	58,949	131,474
Town of Dublin	0.0183%	812,507	520,991	1,161,978
Town of Dunbarton	0.0245%	1,084,379	695,319	1,550,785
Town of Durham	0.2896%	12,836,713	8,231,085	18,357,968
Town of East Kingston	0.0246%	1,091,835	700,100	1,561,449
Town of Effingham	0.0035%	155,533	99,730	222,430
Town of Enfield	0.0577%	2,558,269	1,640,399	3,658,617
Town of Epping	0.1256%	5,568,261	3,570,449	7,963,250
Town of Epsom	0.0429%	1,903,436	1,220,510	2,722,131
Town of Exeter	0.3539%	15,685,268	10,057,619	22,431,728
Town of Farmington	0.0463%	2,051,348	1,315,354	2,933,662
Town of Fitzwilliam	0.0195%	865,660	555,074	1,237,993
Town of Francestown	0.0053%	235,175	150,798	336,328
Town of Franconia	0.0121%	534,337	342,625	764,163
Town of Freedom	0.0097%	427,877	274,361	611,912
Town of Gilford	0.2009%	8,903,692	5,709,175	12,733,298
Town of Gilmanton	0.0439%	1,945,784	1,247,665	2,782,694
Town of Goffstown	0.3192%	14,147,893	9,071,832	20,233,106
Town of Gorham	0.0619%	2,745,346	1,760,355	3,926,159
Town of Goshen	0.0039%	173,495	111,247	248,117
Town of Grafton	0.0110%	485,506	311,313	694,329
Town of Grantham	0.0346%	1,532,243	982,496	2,191,283
Town of Greenfield	0.0181%	800,517	513,303	1,144,831
Town of Greenland	0.0581%	2,575,585	1,651,502	3,683,381
Town of Greenville	0.0261%	1,157,664	742,311	1,655,592
Town of Groton	0.0023%	101,058	64,800	144,524
Town of Hampstead	0.0926%	4,102,001	2,630,262	5,866,331
Town of Hampton	0.5105%	22,625,686	14,507,915	32,357,320
Town of Hampton Falls	0.0348%	1,543,616	989,789	2,207,548
Town of Hancock	0.0094%	416,648	267,161	595,854

# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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 Hanover	0.3537%	\$ 15,674,011	\$ 10,050,401	\$ 22,415,629
Town of Harrisville	0.0041%	181,531	116,400	259,609
Town of Haverhill	0.0323%	1,430,789	917,443	2,046,192
Town of Hebron	0.0053%	235,484	150,996	336,769
Town of Henniker	0.0745%	3,300,906	2,116,588	4,720,673
Town of Hillsborough	0.0674%	2,986,290	1,914,852	4,270,737
Town of Hinsdale	0.0449%	1,990,921	1,276,607	2,847,245
Town of Holderness	0.0311%	1,380,116	884,950	1,973,723
Town of Hollis	0.1519%	6,731,674	4,316,446	9,627,065
Town of Hooksett	0.3292%	14,589,275	9,354,853	20,864,333
Town of Hopkinton	0.0911%	4,039,366	2,590,099	5,776,755
Town of Hudson	0.6024%	26,698,574	17,119,509	38,182,015
Town of Jackson	0.0172%	761,139	488,053	1,088,516
Town of Jaffrey	0.0906%	4,014,371	2,574,072	5,741,010
Town of Jefferson	0.0027%	118,625	76,064	169,647
Town of Kensington	0.0206%	910,836	584,041	1,302,599
Town of Kingston	0.0630%	2,790,464	1,789,285	3,990,682
Town of Lancaster	0.0546%	2,418,422	1,550,727	3,458,620
Town of Lee	0.0569%	2,520,522	1,616,195	3,604,634
Town of Lempster	0.0046%	202,049	129,557	288,953
Town of Lincoln	0.0627%	2,778,897	1,781,869	3,974,141
Town of Lisbon	0.0102%	451,405	289,447	645,560
Town of Litchfield	0.0837%	3,711,679	2,379,982	5,308,125
Town of Littleton	0.1340%	5,940,033	3,808,834	8,494,926
Town of Londonderry	0.7243%	32,098,356	20,581,927	45,904,322
Town of Loudon	0.0553%	2,450,420	1,571,244	3,504,380
Town of Lyme	0.0170%	754,454	483,767	1,078,956
Town of Madison	0.0289%	1,282,453	822,327	1,834,054
Town of Marlborough	0.0157%	697,404	447,185	997,367
Town of Marlow	0.0036%	159,276	102,130	227,782
Town of Mason	0.0075%	330,513	211,930	472,671
Town of Meredith	0.1421%	6,296,765	4,037,576	9,005,095
Town of Merrimack	0.5597%	24,804,495	15,904,998	35,473,266
Town of Middleton	0.0152%	671,937	430,855	960,946
Town of Milford	0.2365%	10,481,795	6,721,077	14,990,166
Town of Milton	0.0511%	2,266,603	1,453,378	3,241,501
Town of Monroe	0.0046%	204,084	130,862	291,864
Town of Mont Vernon	0.0231%	1,025,177	657,358	1,466,120
Town of Moultonborough	0.0968%	4,292,204	2,752,223	6,138,343
Town of Nelson	0.0039%	174,382	111,816	249,387
Town of New Boston	0.0329%	1,459,083	935,585	2,086,655
Town of New Castle	0.0280%	1,239,226	794,610	1,772,235
Town of New Durham	0.0280%	1,239,005	794,468	1,771,918
Town of New Hampton	0.0247%	1,092,520	700,540	1,562,429
Town of New Ipswich	0.0291%	1,288,656	826,305	1,842,925
Town of New London	0.0812%	3,600,858	2,308,922	5,149,639
Town of Newbury	0.0182%	805,292	516,365	1,151,659
Town of Newfields	0.0148%	657,255	421,441	939,949
Town of Newington	0.0943%	4,181,364	2,681,150	5,979,829
Town of Newmarket	0.1210%	5,363,087	3,438,888	7,669,828



# Sensitivity Analysis by Employer – Pension

As of June 30, 2021				
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 Newport	0.1160%	\$ 5,139,304	\$ 3,295,396	\$ 7,349,793
Town of Newton	0.0321%	1,422,252	911,968	2,033,983
Town of North Hampton	0.1478%	6,549,449	4,199,601	9,366,462
Town of Northfield	0.0427%	1,893,722	1,214,282	2,708,239
Town of Northumberland	0.0232%	1,026,103	657,952	1,467,445
Town of Northwood	0.0469%	2,077,490	1,332,116	2,971,048
Town of Nottingham	0.0304%	1,347,442	863,999	1,926,996
Town of Orford	0.0084%	374,029	239,833	534,904
Town of Ossipee	0.0685%	3,034,205	1,945,576	4,339,260
Town of Pelham	0.2942%	13,037,942	8,360,116	18,645,749
Town of Pembroke	0.0762%	3,375,117	2,164,174	4,826,804
Town of Peterborough	0.1333%	5,907,263	3,787,822	8,448,062
Town of Piermont	0.0032%	143,089	91,750	204,633
Town of Pittsburg	0.0081%	356,926	228,866	510,444
Town of Pittsfield	0.0467%	2,069,628	1,327,075	2,959,805
Town of Plainfield	0.0219%	970,365	622,212	1,387,733
Town of Plaistow	0.1152%	5,106,689	3,274,482	7,303,149
Town of Plymouth	0.1331%	5,896,806	3,781,117	8,433,107
Town of Raymond	0.1220%	5,407,635	3,467,453	7,733,536
Town of Rindge	0.0541%	2,397,431	1,537,267	3,428,600
Town of Rollinsford	0.0150%	666,756	427,534	953,538
Town of Rumney	0.0090%	400,191	256,608	572,319
Town of Rye	0.1389%	6,154,989	3,946,667	8,802,338
Town of Salem	0.9185%	40,708,511	26,102,882	58,217,828
Town of Salisbury	0.0016%	70,324	45,093	100,571
Town of Sanbornton	0.0466%	2,065,461	1,324,403	2,953,845
Town of Sandown	0.0444%	1,965,801	1,260,500	2,811,321
Town of Sandwich	0.0110%	485,901	311,567	694,894
Town of Seabrook	0.3242%	14,368,357	9,213,197	20,548,395
Town of Shelburne	0.0021%	94,412	60,538	135,020
Town of South Hampton	0.0048%	214,802	137,734	307,191
Town of Springfield	0.0099%	438,517	281,183	627,129
Town of Stark	0.0009%	37,718	24,186	53,941
Town of Stewartstown	0.0009%	41,268	26,462	59,018
Town of Strafford	0.0276%	1,224,438	785,127	1,751,087
Town of Stratford	0.0020%	90,833	58,243	129,901
Town of Stratham	0.0856%	3,795,238	2,433,561	5,427,625
Town of Sugar Hill	0.0127%	561,849	360,266	803,508
Town of Sunapee	0.0648%	2,870,473	1,840,588	4,105,104
Town of Sutton	0.0117%	519,018	332,802	742,255
Town of Swanzey	0.0436%	1,933,610	1,239,859	2,765,284
Town of Tamworth	0.0195%	865,998	555,290	1,238,476
Town of Thornton	0.0316%	1,402,293	899,170	2,005,439
Town of Tilton	0.0786%	3,482,996	2,233,347	4,981,082
Town of Troy	0.0162%	719,137	461,121	1,028,449
Town of Troy Water And Sewer	0.0035%	155,629	99,792	222,567
Town of Tuftonboro	0.0372%	1,646,652	1,055,857	2,354,901
Town of Unity	0.0034%	150,652	96,600	215,449
Town of Wakefield	0.0906%	4,014,284	2,574,017	5,740,885
Town of Walpole	0.0426%	1,889,882	1,211,820	2,702,748



# Sensitivity Analysis by Employer – Pension

As of June 30, 2021

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%
Town of Warner	0.0312%	\$ 1,383,357	\$ 887,028	\$ 1,978,358
Town of Warren	0.0028%	122,792	78,736	175,607
Town of Washington	0.0097%	431,079	276,414	616,493
Town of Waterville Valley	0.0484%	2,146,000	1,376,046	3,069,026
Town of Weare	0.0797%	3,530,862	2,264,040	5,049,537
Town of Webster	0.0093%	411,786	264,043	588,901
Town of Westmoreland	0.0048%	214,426	137,493	306,653
Town of Whitefield	0.0336%	1,489,827	955,298	2,130,623
Town of Wilmot	0.0108%	479,149	307,237	685,237
Town of Wilton	0.0324%	1,436,297	920,974	2,054,069
Town of Winchester	0.0383%	1,698,358	1,089,012	2,428,846
Town of Windham	0.3022%	13,391,944	8,587,107	19,152,013
Town of Wolfeboro	0.1972%	8,737,789	5,602,796	12,496,038
Town of Woodstock	0.0339%	1,502,213	963,240	2,148,336
Unity SD	0.0252%	1,116,656	716,016	1,596,946
Village District of Eastman	0.0053%	233,854	149,950	334,438
Village District of Eidelweiss	0.0026%	114,660	73,522	163,977
Virtual Lrng Acad Charter Schl	0.1368%	6,064,851	3,888,869	8,673,430
Wakefield SD	0.1090%	4,832,300	3,098,540	6,910,741
Warner Village Water District	0.0026%	116,869	74,938	167,136
Warren SD	0.0237%	1,051,271	674,090	1,503,438
Washington SD	0.0124%	547,524	351,080	783,022
Waterville Estates Village Dis	0.0070%	310,496	199,095	444,045
Waterville Valley SD	0.0193%	855,001	548,239	1,222,749
Weare SD	0.1864%	8,259,644	5,296,202	11,812,236
Weeks Public Library	0.0027%	118,576	76,033	169,578
Wentworth SD	0.0200%	887,018	568,769	1,268,537
Westmoreland SD	0.0344%	1,526,224	978,636	2,182,674
White Mountains Reg SD	0.3250%	14,404,861	9,236,603	20,600,599
Wilton-Lyndeborough Coop SD	0.1710%	7,578,803	4,859,638	10,838,556
Winchester SD	0.0866%	3,837,770	2,460,833	5,488,450
Windham SD	0.7531%	33,375,716	21,400,988	47,731,092
Winnacunnet Coop SD	0.3997%	17,714,217	11,358,610	25,333,357
Winnisquam Reg SD	0.3626%	16,070,372	10,304,553	22,982,470
Woodsville Fire District	0.0100%	444,845	285,241	636,179
Woodsville Water & Light Dept	0.0087%	384,698	246,674	550,162
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 4,431,919,221</b>	<b>\$ 2,841,810,253</b>	<b>\$ 6,338,151,561</b>

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				
	2022	2023	2024	2025	Thereafter
Allenstown SD	\$ (74,722)	\$ (94,188)	\$ (99,226)	\$ (371,555)	\$ -
Allenstown Sewer Commission	(39,168)	-	-	-	-
Alton SD	(146,685)	(74,406)	(107,233)	(539,334)	-
Amherst SD	24,681	(95,926)	(307,757)	(1,742,171)	-
Andover SD	13,581	(25,472)	(56,922)	(264,404)	-
Androscoggin Valley Reg Refuse	(14,069)	(2,634)	(8,009)	(57,114)	-
Ashland Electric Dept - Emp	(82,518)	(76,265)	(68,080)	(25,273)	-
Ashland SD	(9,462)	(20,334)	(44,886)	(229,777)	-
Auburn SD	(49,002)	(70,005)	(116,106)	(478,560)	-
Baker Free Library - Emp	(26,277)	-	-	-	-
Barnstead SD	10,627	37,489	(46,482)	(577,906)	-
Barrington SD	(129,313)	(125,794)	(208,896)	(1,062,671)	-
Bartlett SD	(68,725)	(97,833)	(93,449)	(352,181)	-
Bath SD	11,738	6,388	(3,885)	(76,258)	-
Bcep Solid Waste District	(59,665)	(33,565)	(27,760)	(36,604)	-
Bedford SD	130,723	(553,300)	(984,636)	(4,339,708)	-
Belknap County	(577,793)	(399,542)	(439,965)	(1,100,872)	-
Belknap County Conserv. Dist	(4,011)	(1,962)	(2,346)	(5,645)	-
Berlin - Emp/Fire/Pol	(628,794)	(355,708)	(365,916)	(962,549)	-
Berlin Housing Authority	(13,658)	(6,150)	(4,851)	(26,078)	-
Berlin Water Works	(39,605)	(14,570)	(21,753)	(64,632)	-
Bethlehem SD	(13,530)	(17,486)	(5,805)	(182,472)	-
Bow SD - SAU 67	(269,270)	(343,545)	(477,137)	(1,983,514)	-
Brentwood SD	48,706	11,319	(42,872)	(325,179)	-
Brookline Public Library	(10,583)	(6,893)	(5,493)	(10,516)	-
Brookline SD	(35,267)	(121,547)	(163,278)	(583,135)	-
Campton SD	(81,102)	(129,029)	(152,703)	(430,655)	-
Campton/Thornton Fire Dept	(152,616)	(144,502)	(71,038)	-	-
Candia SD	(102,674)	(134,816)	(128,072)	(322,021)	-
Carroll County	(313,928)	(54,356)	(157,686)	(1,243,475)	-
Center Conway Fire Precinct	(7,847)	(5,331)	(6,279)	(12,739)	-
Central Hooksett Wtr Precinct	(17,119)	(18,640)	(19,096)	(26,072)	-
Cheshire County	(1,061,432)	(565,046)	(626,181)	(1,731,368)	-
Chester SD - (SAU 82)	9,207	22,945	(52,057)	(471,914)	-
Chesterfield SD	(1,728)	(56,625)	(77,509)	(321,770)	-
Chichester SD	(56,043)	(71,486)	(69,347)	(289,314)	-
City of Claremont	(713,662)	(461,757)	(321,815)	(928,732)	-
City of Concord	(1,861,385)	(990,506)	(1,259,259)	(4,758,577)	-
City of Dover	(1,040,917)	(950,517)	(1,375,552)	(6,464,543)	-
City of Franklin	(322,148)	(215,529)	(292,790)	(762,020)	-
City of Keene	(1,280,518)	(830,064)	(995,996)	(2,778,213)	-
City of Laconia	(621,486)	(285,485)	(395,942)	(1,683,699)	-
City of Lebanon	(613,754)	(287,515)	(385,832)	(1,889,369)	-
City of Manchester	(3,508,186)	(2,728,186)	(3,448,666)	(9,816,793)	-
City of Nashua	(2,305,391)	(1,334,377)	(1,736,450)	(8,628,608)	-
City of Portsmouth	(1,041,030)	(646,727)	(972,500)	(3,935,096)	-
City of Rochester	(665,522)	(385,522)	(421,294)	(2,334,841)	-
City of Somersworth	(205,940)	(92,055)	(168,210)	(922,409)	-
Claremont SD	(97,898)	(125,324)	(108,308)	(1,668,793)	-
Cocheco Academy of The Arts	(35,857)	(35,808)	(32,588)	(32,055)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

## Schedule of Deferred Inflows and Outflows

Entity	2022	2023	2024	2025	Thereafter
Colebrook SD	\$ (321,027)	\$ (364,093)	\$ (358,753)	\$ (395,727)	\$ -
Community College System of NH	(2,954,796)	(1,495,392)	(1,592,283)	(4,399,250)	-
Concord SD	(269,709)	(592,587)	(895,330)	(5,311,129)	-
Contoocook Valley SD	(5,989)	(79,710)	(359,859)	(2,811,881)	-
Conway SD	(344,083)	(319,095)	(304,519)	(1,742,756)	-
Conway Village Fire District	(55,046)	(34,143)	(43,693)	(118,371)	-
Cook Memorial Library	926	(1,093)	(1,232)	(3,913)	-
Coos County Institute	(374,410)	(216,953)	(299,638)	(803,719)	-
Coos County Nursing Home	(59,781)	24,677	1,821	(275,048)	-
Cornish SD	78,618	77,153	34,584	(99,113)	-
County of Merrimack	(2,126,133)	(1,519,962)	(1,819,583)	(3,947,870)	-
Croydon Village School	1,547	2,911	20,433	(17,107)	-
Deerfield Community School	(107,490)	(128,151)	(99,812)	(525,228)	-
Derry Coop SD	(851,868)	(1,040,499)	(955,080)	(3,686,887)	-
Derry Housing Authority	(12,912)	(11,223)	(9,279)	(4,639)	-
Dover Housing Authority	(74,072)	(44,863)	(39,975)	(134,908)	-
Dresden SD	(256,095)	(246,534)	(216,492)	(934,698)	-
Dunbarton SD - SAU 67	65,408	19,425	(14,073)	(185,856)	-
East Kingston SD	(84,876)	(105,280)	(125,017)	(225,268)	-
Epping SD	(100,466)	(168,002)	(245,363)	(1,094,661)	-
Epsom SD	(36,101)	(83,106)	(104,369)	(409,849)	-
Errol SD	(10,226)	(7,627)	(9,000)	(25,493)	-
Exeter Reg Coop SD	(309,154)	(636,237)	(968,033)	(3,758,638)	-
Exeter SD	(31,373)	(123,467)	(271,853)	(1,318,357)	-
Fall Mountain Reg SD	(406,866)	(542,645)	(541,192)	(1,973,762)	-
Farmington SD - (SAU 61)	(49,082)	(60,903)	(122,587)	(930,763)	-
Franklin SD	(5,556)	(122,622)	(207,763)	(920,472)	-
Freedom SD	(31,523)	(39,332)	(42,855)	(115,674)	-
Fremont - Police	17,375	1,775	(23,259)	(76,099)	-
Fremont SD - SAU 83	(133,748)	(126,559)	(153,624)	(429,421)	-
Gilford SD	(449,079)	(453,766)	(548,695)	(1,610,250)	-
Gilmanton SD	(6,855)	40,686	(147,930)	(384,612)	-
Goffstown SD	(242,088)	(476,667)	(730,710)	(2,683,593)	-
Goffstown Village Precinct	(6,459)	(4,280)	(5,159)	(14,042)	-
Governor Wentworth Reg SD	(343,984)	(447,053)	(640,510)	(2,962,425)	-
Grafton County	(916,362)	(659,717)	(766,417)	(2,016,769)	-
Grantham SD	(37,874)	(72,150)	(93,024)	(353,023)	-
Great Bay Elearning School	(41,731)	(63,427)	(56,019)	(92,428)	-
Greenland SD	127,885	7,861	(44,778)	(391,139)	-
Grs Coop SD	(50,668)	(27,714)	(34,250)	(400,618)	-
Hampstead SD	(151,812)	(203,005)	(237,356)	(1,067,326)	-
Hampton Falls SD	(37,479)	(62,739)	(90,002)	(416,465)	-
Hampton SD - SAU 90	(343,314)	(420,650)	(505,416)	(1,585,135)	-
Hanover SD	(83,248)	(148,975)	(231,060)	(759,539)	-
Harrisville SD	(23,119)	(11,748)	(18,114)	(70,696)	-
Haverhill Coop SD	(217,975)	(211,894)	(229,641)	(758,580)	-
Henniker SD	(133,840)	(135,972)	(146,836)	(451,742)	-
Hill SD	20,182	11,204	(794)	(59,416)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2022	2023	2024	2025	Thereafter
Hillsboro-Deering SD	\$ (100,010)	\$ (238,174)	\$ (319,237)	\$ (1,440,541)	\$ -
Hillsborough County	(1,896,835)	(1,223,257)	(1,291,298)	(3,603,418)	-
Hinsdale SD	96,359	18,593	(102,089)	(703,151)	-
Holderness SD	(4,381)	(24,315)	(23,851)	(233,712)	-
Hollis SD	(27,633)	(77,081)	(185,469)	(860,517)	-
Hollis-Brookline Coop	(60,197)	(221,880)	(374,354)	(1,410,744)	-
Hooksett Public Library	(11,726)	(6,483)	(6,481)	(35,622)	-
Hooksett SD	(274,007)	(341,751)	(382,391)	(1,292,210)	-
Hooksett Sewer Commission	(8,042)	(3,066)	(7,121)	(42,544)	-
Hooksett Village Wtr Precinct	(10,893)	(7,243)	(4,366)	(33,275)	-
Hopkinton SD	(248,371)	(316,771)	(413,133)	(1,310,000)	-
Hudson SD	(610,517)	(799,447)	(852,547)	(3,250,027)	-
Inter-Lakes SD	(108,562)	(180,186)	(328,797)	(1,660,464)	-
Jackson SD	2,529	(7,868)	(20,100)	(68,424)	-
Jaffrey-Rindge Coop SD	(464,812)	(434,008)	(415,710)	(1,678,618)	-
John Stark SD	(296,069)	(283,359)	(275,712)	(797,238)	-
Kearsarge Reg SD - SAU 65	(63,011)	(191,547)	(301,920)	(2,357,472)	-
Keene SD	(1,117,154)	(1,202,424)	(1,138,633)	(3,727,744)	-
Kensington SD	70,453	73,771	37,268	(143,611)	-
Laconia Housing & Redevelopmnt	9,540	31,087	14,624	(109,063)	-
Laconia SD	(128,053)	(27,016)	(295,044)	(2,292,609)	-
Laconia Water Works	(51,401)	(27,087)	(40,371)	(102,586)	-
Lafayette Reg SD	(10,217)	(16,244)	(27,878)	(168,740)	-
Lakes Region Mutual Fire Aid	(28,888)	(25,083)	(11,488)	(66,216)	-
Lakes Region Planning Comm.	(10,077)	(5,857)	(5,791)	(22,100)	-
Land & Comm Heritage Inv Prog	(2,521)	(828)	(2,365)	(11,431)	-
Landaff SD	1,826	836	529	(9,831)	-
Langdon - Police	(10,086)	-	-	-	-
Lebanon SD	(315,010)	(328,925)	(535,197)	(2,698,711)	-
Lempster SD	(8,172)	(50,185)	(21,655)	(122,652)	-
Lincoln-Woodstock Coop SD	(120,281)	(165,730)	(189,888)	(466,039)	-
Lisbon Reg SD	(80,360)	(88,493)	(97,621)	(415,561)	-
Litchfield SD	(105,794)	(260,569)	(398,552)	(1,461,696)	-
Littleton Public Library	(7,843)	(5,759)	(3,797)	(14,572)	-
Littleton SD	(491,901)	(306,797)	(394,755)	(1,101,144)	-
Littleton Water & Light Dept	(37,871)	1,869	(8,522)	(108,972)	-
Londonderry SD	(710,371)	(844,557)	(1,002,403)	(5,004,975)	-
Lower Bartlett Water Precinct	4,305	4,406	4,301	2,345	-
Lyme SD	32,298	27,111	(27,889)	(316,996)	-
Lyndeborough - Police	(26,690)	(24,184)	(4,266)	-	-
Madison SD	(64,456)	(83,598)	(81,752)	(185,533)	-
Manchester SD	(2,651,108)	(3,588,744)	(3,434,106)	(11,997,604)	-
Marlborough SD	45,028	287	(17,532)	(171,021)	-
Marlow SD	11,145	7,746	6,924	(49,044)	-
Mascenic Reg SD	(42,073)	(58,199)	(135,724)	(924,116)	-
Mascoma Valley Regional SD	(291,759)	(370,127)	(412,415)	(1,468,536)	-
Mason SD (SAU 89)	29,221	21,408	(11,491)	(80,877)	-
Maxfield Public Library	(20,920)	(14,886)	-	-	-
Meriden Village Water District	(2,929)	(1,565)	(1,886)	(5,330)	-
Merrimack SD	(655,674)	(768,188)	(1,069,077)	(4,174,151)	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

## Schedule of Deferred Inflows and Outflows

Entity	2022	2023	2024	2025	Thereafter
Merrimack Valley SD	\$ (375,443)	\$ (612,061)	\$ (604,944)	\$ (2,507,932)	\$ -
Merrimack Village District	18,377	22,520	7,108	(85,358)	-
Middleton SD	30,103	5,154	(6,059)	(104,751)	-
Milan SD	6,424	10,692	(2,134)	(85,097)	-
Milford Area Communication Ctr	(14,827)	(9,950)	(12,086)	(34,618)	-
Milford SD	(500,614)	(628,562)	(775,562)	(2,804,167)	-
Milton SD	(137,856)	(202,142)	(263,745)	(627,954)	-
Monadnock Reg SD- SAU 93	(483,864)	(319,786)	(345,908)	(1,939,701)	-
Monroe SD	(21,939)	(52,724)	(58,345)	(151,121)	-
Mont Vernon SD	106,464	63,358	4,454	(219,988)	-
Moultonborough SD - SAU 45	(202,403)	(198,083)	(310,163)	(940,771)	-
Nashua Airport Authority	(2,596)	(1,423)	(3,552)	(25,041)	-
Nashua Housing Redevelop Auth	(47,887)	(20,290)	(20,615)	(121,296)	-
NE Interstate Water Pol Cntrl	(43,802)	(18,602)	-	-	-
Nelson SD	14,209	9,086	(5,898)	(52,528)	-
New Boston SD	(125,705)	(149,087)	(174,570)	(518,607)	-
New Castle SD	19,704	(13,162)	(19,715)	(74,228)	-
New London-Springfield Wtr Sys	(7,566)	(4,016)	(5,027)	(17,484)	-
Newfields SD	(48,792)	(54,876)	(51,987)	(157,073)	-
Newfound Area SD	(402,057)	(339,747)	(398,608)	(1,456,768)	-
Newington SD	(22,573)	(29,508)	(23,038)	(82,871)	-
Newmarket Housing Authority	18,630	19,092	18,077	2,813	-
Newmarket SD	(8,536)	157,969	81,661	(1,157,755)	-
Newport SD	(23,159)	(42,960)	(83,417)	(1,066,668)	-
Next Charter School	33,849	18,631	13,259	(63,134)	-
NH Comm Development Fin Auth	(5,141)	(3,165)	(3,635)	(9,246)	-
NH Municipal Bond Bank	(40,261)	(4,657)	(5,505)	(22,064)	-
NH Retirement System	-	-	-	-	-
North Conway Wtr Precinct	(49,041)	(29,975)	(34,200)	(95,291)	-
North Country Charter Academy	(15,086)	(18,769)	(24,176)	(45,055)	-
North Country Edu Svc Ag Inc	(97,399)	(41,112)	(27,192)	(87,680)	-
North Hampton SD	(222,683)	(204,874)	(205,903)	(611,502)	-
Northumberland SD	38,437	(52,762)	(48,772)	(347,145)	-
Northwood SD	31,052	3,887	(41,692)	(324,161)	-
Nottingham SD	(100,782)	(136,895)	(153,031)	(496,971)	-
Oyster River Coop SD	(169,759)	(350,490)	(472,510)	(2,794,466)	-
Pease Development Authority	(124,436)	(19,396)	(19,125)	(388,333)	-
Pelham SD	(107,304)	(220,007)	(308,252)	(1,689,152)	-
Pembroke SD	(450,135)	(448,945)	(401,328)	(1,529,506)	-
Pemi Baker Coop	(229,381)	(275,572)	(306,972)	(907,650)	-
Penacook Boscawen Water Prcnct	(15,193)	(3,749)	-	-	-
Piermont SD	(1,080)	(3,099)	(9,950)	(66,166)	-
Pittsburg SD	(13,446)	182	(2,766)	(147,821)	-
Pittsfield SD	(54,158)	(17,656)	(73,304)	(566,315)	-
Plainfield SD	71,469	41,627	8,205	(271,376)	-
Plaistow Public Library	2,591	378	(6,359)	(18,018)	-
Plymouth SD	(122,459)	(103,952)	(77,682)	(521,983)	-
Plymouth Village Water & Sewer	(62,852)	(59,700)	(66,588)	(80,051)	-
Portsmouth Housing Authority	(63,611)	(33,221)	(54,741)	(157,526)	-
Portsmouth SD	(153,107)	(498,377)	(776,888)	(3,777,711)	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2022	2023	2024	2025	Thereafter
Portsmouth-Josie F. Prescott	\$ (6,937)	\$ -	\$ -	\$ -	\$ -
Profile SD	(77,567)	(96,381)	(103,414)	(327,370)	-
Prospect Mountain High School	(104,117)	(123,312)	(163,052)	(618,252)	-
Raymond SD	(191,046)	(229,710)	(302,106)	(1,241,819)	-
Richmond-Pol	(968)	(3,279)	-	-	-
Rivendell Interstate SD	61,505	21,833	(95,980)	(184,344)	-
Rochester SD	(1,525,579)	(1,383,706)	(1,539,772)	(4,569,301)	-
Rockingham County	(1,967,618)	(1,294,900)	(1,362,713)	(3,027,506)	-
Rockingham Planning Comm	(13,091)	(5,908)	(3,505)	(32,275)	-
Rollinsford SD	1,929	(4,201)	(24,576)	(201,603)	-
Rumney SD	(6,891)	(34,608)	(70,801)	(190,031)	-
Rye SD	55,991	(67,496)	(86,351)	(650,197)	-
Rye Water District	(11,812)	(7,805)	(5,806)	(22,957)	-
Salem Housing Authority	(12,876)	(16,781)	(15,436)	(32,602)	-
Salem SD	(388,688)	(583,813)	(802,205)	(4,281,426)	-
Sanborn Regional SD	(657,806)	(652,987)	(723,242)	(2,284,503)	-
Sanbornton Public Library	(1,447)	205	(652)	(7,380)	-
Sandown Public Library	6,067	3,708	1,332	(11,730)	-
SAU 02	(21,908)	(11,967)	(30,148)	(64,696)	-
SAU 03	(126,230)	(193,765)	(185,028)	(1,079,331)	-
SAU 06	(51,602)	(13,692)	11,311	(80,136)	-
SAU 07	(3,703)	1,929	(14,398)	(39,532)	-
SAU 09	(18,622)	(7,530)	(22,252)	(86,713)	-
SAU 13	(24,913)	(28,207)	(16,725)	(69,547)	-
SAU 15	(21,517)	(11,898)	(25,036)	(67,205)	-
SAU 16	(28,459)	7,191	(44,305)	(216,123)	-
SAU 18 - Emp/Teach	(306,735)	(136,064)	-	-	-
SAU 19	(43,734)	(21,946)	(19,706)	(122,081)	-
SAU 20	(13,735)	(4,641)	(9,163)	(43,920)	-
SAU 21	55,539	62,718	47,636	(119,036)	-
SAU 23	(20,312)	(8,347)	950	(147,657)	-
SAU 24	(43,241)	(26,577)	(61,841)	(222,737)	-
SAU 29	(70,836)	(49,652)	(70,918)	(215,070)	-
SAU 34	(22,363)	(10,906)	(29,323)	(66,786)	-
SAU 35	(8,380)	6,436	(10,723)	(124,096)	-
SAU 39	(70,950)	(26,412)	(17,132)	(152,401)	-
SAU 41	28,766	45,322	8,819	(109,459)	-
SAU 42	(2,047,864)	(2,599,214)	(2,878,941)	(11,061,559)	-
SAU 44	(70,340)	(79,821)	(62,675)	(156,816)	-
SAU 46	(42,925)	(7,821)	(23,374)	(93,846)	-
SAU 48	(15,834)	14,522	(21,452)	(139,214)	-
SAU 50	(52,804)	(45,582)	(12,892)	(90,957)	-
SAU 53	(72,197)	(92,378)	(117,725)	(460,604)	-
SAU 55	(116,418)	(85,164)	(104,994)	(114,986)	-
SAU 56	(59,590)	(21,833)	(12,767)	(81,468)	-
SAU 58	(14,148)	(2,353)	(3,911)	(34,767)	-
SAU 64 - Emp/Teach	(75,813)	-	-	-	-
SAU 67	19,225	28,416	28,502	(36,504)	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2022	2023	2024	2025	Thereafter
SAU 70	\$ (20,288)	\$ 26,415	\$ 11,949	\$ (78,145)	\$ -
SAU 71 Emp/Teacher	(30,637)	-	-	-	-
Seabrook SD	66,717	(16,514)	(72,052)	(923,812)	-
Seacoast Charter School	46,543	20,609	9,598	(119,860)	-
Shaker Regional SD - SAU 80	(233,189)	(342,277)	(398,408)	(1,474,122)	-
Somersworth Housing Authority	(15,375)	2,309	(900)	(45,463)	-
Somersworth SD	(448,543)	(405,268)	(380,100)	(1,483,114)	-
Souhegan Coop SD	(443,865)	(389,062)	(400,249)	(1,227,476)	-
South Hampton SD	6,513	(472)	(13,592)	(100,326)	-
Southern NH Planning Comm	(46,042)	(685)	(10,102)	(68,250)	-
Stark SD	(21,757)	(24,273)	(25,685)	(32,891)	-
State of New Hampshire	(29,827,821)	(15,958,713)	(23,142,411)	(76,155,639)	-
Stewartstown SD	775	(12,372)	(18,716)	(77,188)	-
Stoddard SD	8,004	2,006	(3,934)	(56,190)	-
Strafford County	(977,359)	(1,021,115)	(1,301,192)	(3,571,971)	-
Strafford SD	(176,669)	(185,009)	(174,829)	(446,929)	-
Stratford SD	(32,124)	(41,543)	(45,811)	(84,811)	-
Stratham SD	(4,467)	(19,516)	(60,945)	(664,147)	-
Sullivan County	(681,542)	(368,676)	(410,527)	(1,183,520)	-
Sunapee SD	(42,844)	(74,596)	(144,295)	(751,723)	-
Swnh District Fire Mutual Aid	(96,729)	(83,092)	(36,619)	(109,812)	-
Tamworth SD	(168,870)	(179,181)	(149,377)	(329,725)	-
Thornton Public School Library	(483)	(735)	(963)	(2,961)	-
Thornton SD	36,607	(9,550)	(17,516)	(286,163)	-
Tilton-Northfield Fire Dist	(16,225)	(4,624)	(28,886)	(215,156)	-
Timberlane Reg SD	(1,207,776)	(1,265,755)	(1,113,411)	(4,612,785)	-
Town of Albany	(12,147)	(11,276)	(10,976)	(4,960)	-
Town of Alexandria	(24,905)	(19,584)	(26,705)	(62,729)	-
Town of Allenstown	(65,419)	(44,831)	(50,466)	(247,112)	-
Town of Alstead	2,474	(7,890)	(11,514)	(23,183)	-
Town of Alton	(56,010)	(6,266)	(81,773)	(407,906)	-
Town of Amherst	(65,367)	(51,061)	(102,333)	(382,901)	-
Town of Andover	20,313	20,030	16,031	(23,118)	-
Town of Antrim	(33,426)	7,768	(1,084)	(131,707)	-
Town of Ashland	68,103	79,364	56,222	(119,787)	-
Town of Atkinson	82,052	89,469	13,941	(194,242)	-
Town of Auburn	(27,033)	(46,469)	(95,155)	(216,252)	-
Town of Barnstead	(9,409)	(1,127)	(16,269)	(176,125)	-
Town of Barrington	(108,484)	(49,825)	(97,837)	(307,471)	-
Town of Bartlett	(4,514)	3,405	(19,666)	(74,592)	-
Town of Bedford	(591,736)	(408,315)	(520,872)	(1,639,480)	-
Town of Belmont	(232,979)	(134,170)	(133,595)	(502,247)	-
Town of Bennington	(37,282)	(28,685)	(25,732)	(61,526)	-
Town of Bethlehem	(22,575)	(21,238)	(38,855)	(127,697)	-
Town of Boscawen	(61,655)	(36,835)	(43,734)	(182,091)	-
Town of Bow	(119,610)	(102,109)	(149,466)	(541,616)	-
Town of Bradford	4,417	7,594	1,460	(45,535)	-
Town of Brentwood	(60,958)	(46,315)	(45,756)	(154,717)	-
Town of Bristol	(45,813)	(64,856)	(44,160)	(366,461)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

## Schedule of Deferred Inflows and Outflows

Entity	2022	2023	2024	2025	Thereafter
Town of Brookline	\$ (44,430)	\$ (23,939)	\$ (46,056)	\$ (237,138)	\$ -
Town of Campton	114,962	115,805	24,975	(223,023)	-
Town of Canaan	(72,760)	(60,402)	(67,022)	(195,743)	-
Town of Candia	(38,105)	(31,014)	(10,419)	(72,423)	-
Town of Canterbury	(59,646)	(35,463)	(44,753)	(67,417)	-
Town of Carroll	(52,143)	(44,306)	(31,514)	(116,358)	-
Town of Center Harbor	35,151	50,835	48,305	(31,291)	-
Town of Charlestown	(24,889)	(13,189)	(25,566)	(177,435)	-
Town of Chester	51,633	48,901	20,638	(147,926)	-
Town of Chesterfield	(52,997)	(54,670)	(53,593)	(154,829)	-
Town of Chichester	(47,296)	(52,338)	(33,060)	(98,370)	-
Town of Clarksville	(2,162)	(951)	(1,121)	(4,194)	-
Town of Colebrook	(35,869)	(37,635)	(65,947)	(161,616)	-
Town of Conway	(246,344)	(150,069)	(130,953)	(700,101)	-
Town of Cornish	(5,130)	3,221	(3,243)	(19,473)	-
Town of Croydon	6,779	2,138	(4,852)	(7,533)	-
Town of Danville	5,480	3,344	(2,063)	(98,249)	-
Town of Deerfield	(70,454)	(40,918)	(52,129)	(197,087)	-
Town of Deering	(24,876)	(22,377)	(20,169)	(14,102)	-
Town of Derry	(1,173,292)	(754,884)	(1,048,930)	(3,287,558)	-
Town of Dorchester	13,099	9,629	14,035	(1,597)	-
Town of Dublin	(45,612)	(43,903)	(33,666)	(64,432)	-
Town of Dunbarton	(4,232)	6,995	(24,851)	(98,217)	-
Town of Durham	(494,745)	(324,067)	(440,779)	(1,184,466)	-
Town of East Kingston	(21,564)	1,674	(11,001)	(88,678)	-
Town of Effingham	(52,107)	(55,421)	(53,007)	(42,611)	-
Town of Enfield	(181,549)	(100,349)	(63,233)	(233,517)	-
Town of Epping	(28,989)	(17,335)	(68,324)	(483,380)	-
Town of Epsom	(124,468)	(61,496)	(32,954)	(179,453)	-
Town of Exeter	(633,852)	(426,554)	(509,803)	(1,497,777)	-
Town of Farmington	(69,346)	(56,502)	(74,337)	(208,567)	-
Town of Fitzwilliam	(5,495)	10,915	(3,492)	(70,838)	-
Town of Francestown	(22,207)	(10,040)	(6,615)	(21,895)	-
Town of Franconia	(19,763)	387	(468)	(43,336)	-
Town of Freedom	(4,229)	(2,407)	(6,755)	(32,195)	-
Town of Gilford	(270,485)	(161,552)	(184,980)	(701,690)	-
Town of Gilmanton	(77,835)	(48,394)	(28,204)	(161,171)	-
Town of Goffstown	(412,032)	(198,949)	(278,405)	(1,107,281)	-
Town of Gorham	(155,271)	(103,306)	(79,963)	(238,464)	-
Town of Goshen	1,550	422	(5,218)	(14,967)	-
Town of Grafton	34,901	22,479	12,536	(43,024)	-
Town of Grantham	16,841	21,807	(269)	(106,698)	-
Town of Greenfield	(66,389)	(39,204)	(41,329)	(92,985)	-
Town of Greenland	36,750	63,348	26,206	(201,834)	-
Town of Greenville	(43,714)	(9,425)	(18,642)	(96,854)	-
Town of Groton	(36,469)	(27,100)	(5,049)	(9,694)	-
Town of Hampstead	63,941	61,544	(2,107)	(310,483)	-
Town of Hampton	(677,833)	(502,700)	(654,617)	(1,980,896)	-
Town of Hampton Falls	51,473	66,800	46,566	(63,184)	-
Town of Hancock	(28,660)	(24,179)	(12,549)	(58,176)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

## Schedule of Deferred Inflows and Outflows

Entity	2022	2023	2024	2025	Thereafter
Town of Hanover	\$ (532,463)	\$ (409,530)	\$ (336,489)	\$ (1,283,681)	\$ -
Town of Harrisville	967	2,898	1,519	(9,634)	-
Town of Haverhill	(119,115)	(70,714)	(92,399)	(157,046)	-
Town of Hebron	(6,516)	(3,364)	(5,467)	(22,364)	-
Town of Henniker	(25,487)	13,267	(13,267)	(231,618)	-
Town of Hillsborough	(112,077)	(95,625)	(123,402)	(309,436)	-
Town of Hinsdale	(88,195)	(99,907)	(87,591)	(152,603)	-
Town of Holderness	(29,038)	(11,098)	(15,865)	(117,295)	-
Town of Hollis	(173,146)	(86,770)	(84,649)	(521,116)	-
Town of Hooksett	(187,224)	(122,748)	(210,723)	(1,100,500)	-
Town of Hopkinton	(77,727)	(64,849)	(101,585)	(360,917)	-
Town of Hudson	(312,014)	(89,913)	(272,089)	(1,967,123)	-
Town of Jackson	(1,987)	14,341	6,216	(61,961)	-
Town of Jaffrey	(229,021)	(189,515)	(216,688)	(463,785)	-
Town of Jefferson	(5,729)	(3,000)	(3,205)	(13,817)	-
Town of Kensington	40,812	30,105	17,826	(51,465)	-
Town of Kingston	(101,733)	(59,868)	(82,551)	(245,997)	-
Town of Lancaster	(95,790)	(57,296)	(44,591)	(206,321)	-
Town of Lee	(29,254)	(3,637)	(59,242)	(242,651)	-
Town of Lempster	(35,350)	(18,102)	(11,169)	(25,310)	-
Town of Lincoln	(32,477)	(17,775)	(16,461)	(216,604)	-
Town of Lisbon	(21,847)	(25,049)	(26,499)	(26,564)	-
Town of Litchfield	(184,043)	(146,487)	(155,134)	(363,440)	-
Town of Littleton	86,269	119,088	42,585	(448,528)	-
Town of Londonderry	(712,354)	(514,521)	(609,886)	(2,695,436)	-
Town of Loudon	(55,099)	(69,970)	(83,554)	(230,760)	-
Town of Lyme	(13,619)	(21,451)	(36,579)	(74,146)	-
Town of Madison	(8,513)	(5,179)	(10,174)	(98,467)	-
Town of Marlborough	(43,642)	(51,725)	(47,823)	(94,815)	-
Town of Marlow	(16,514)	(12,108)	(12,276)	(19,898)	-
Town of Mason	(24,204)	(25,286)	(43,145)	(28,408)	-
Town of Meredith	(350,522)	(193,617)	(230,237)	(600,374)	-
Town of Merrimack	(676,602)	(361,546)	(487,374)	(2,090,600)	-
Town of Middleton	(3,109)	3,049	4,656	(36,470)	-
Town of Milford	(359,514)	(191,388)	(305,541)	(998,349)	-
Town of Milton	(98,089)	(78,298)	(84,097)	(221,742)	-
Town of Monroe	15,557	19,076	21,028	(6,513)	-
Town of Mont Vernon	(1,817)	4,854	4,963	(76,756)	-
Town of Moultonborough	(221,338)	(179,175)	(207,041)	(474,568)	-
Town of Nelson	(10,473)	(7,772)	(7,769)	(17,362)	-
Town of New Boston	32,971	9,903	(11,823)	(132,700)	-
Town of New Castle	(75,714)	(64,431)	(54,527)	(127,404)	-
Town of New Durham	(2,761)	(8,946)	(17,411)	(111,920)	-
Town of New Hampton	(78,838)	(64,379)	(81,472)	(144,234)	-
Town of New Ipswich	(48,042)	(35,382)	(38,630)	(141,234)	-
Town of New London	(118,573)	(68,994)	(92,955)	(351,095)	-
Town of Newbury	6,007	25,992	(923)	(57,189)	-
Town of Newfields	2,659	9,604	5,623	(43,073)	-
Town of Newington	(151,027)	(115,140)	(172,283)	(388,948)	-
Town of Newmarket	(97,339)	(68,669)	(123,000)	(452,100)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

## Schedule of Deferred Inflows and Outflows

Entity	2022	2023	2024	2025	Thereafter
Town of Newport	\$ (277,793)	\$ (185,797)	\$ (238,935)	\$ (465,369)	\$ -
Town of Newton	(34,598)	(36,414)	(41,310)	(141,533)	-
Town of North Hampton	(109,090)	(26,736)	(58,371)	(525,562)	-
Town of Northfield	(76,595)	(58,899)	(47,884)	(149,251)	-
Town of Northumberland	49,933	36,334	6,815	(73,059)	-
Town of Northwood	(86,750)	(26,922)	(30,736)	(204,156)	-
Town of Nottingham	(37,298)	(25,860)	(38,304)	(135,635)	-
Town of Orford	6,001	25,813	(1,670)	(33,588)	-
Town of Ossipee	(203,542)	(155,931)	(190,169)	(354,874)	-
Town of Pelham	28,635	47,805	(140,777)	(1,079,318)	-
Town of Pembroke	(122,999)	(99,324)	(93,562)	(340,925)	-
Town of Peterborough	(175,125)	(159,987)	(186,612)	(564,314)	-
Town of Piermont	(6,400)	(5,002)	(6,980)	(13,105)	-
Town of Pittsburg	(2,954)	(2,302)	(12,968)	(36,627)	-
Town of Pittsfield	(195,843)	(94,216)	(50,716)	(220,592)	-
Town of Plainfield	(57,534)	(47,270)	(48,381)	(97,242)	-
Town of Plaistow	(273,268)	(207,747)	(178,168)	(407,273)	-
Town of Plymouth	(281,554)	(204,072)	(270,848)	(603,032)	-
Town of Raymond	(228,947)	(166,659)	(208,936)	(518,814)	-
Town of Rindge	(67,525)	(34,614)	(54,003)	(198,500)	-
Town of Rollinsford	(21,511)	(37,237)	(30,489)	(85,219)	-
Town of Rumney	(33,645)	(23,781)	(20,724)	(45,042)	-
Town of Rye	(140,506)	(148,778)	(107,798)	(539,034)	-
Town of Salem	(1,519,510)	(1,310,794)	(1,571,615)	(3,859,060)	-
Town of Salisbury	(162)	1,574	1,288	(5,062)	-
Town of Sanbornton	27,198	3,990	(8,537)	(143,078)	-
Town of Sandown	(83,686)	(66,256)	(80,070)	(181,886)	-
Town of Sandwich	16,651	7,236	(15,587)	(53,209)	-
Town of Seabrook	(148,250)	(59,695)	(110,003)	(1,071,402)	-
Town of Shelburne	(8,999)	(10,474)	(19,114)	(9,482)	-
Town of South Hampton	(15,664)	(11,573)	(1,814)	(23,262)	-
Town of Springfield	(16,364)	(15,406)	(11,857)	(39,351)	-
Town of Stark	(70)	(958)	(1,198)	(3,661)	-
Town of Stewartstown	(2,533)	(627)	(958)	(3,996)	-
Town of Strafford	25,939	41,079	15,608	(91,234)	-
Town of Stratford	(3,765)	(2,104)	(2,468)	(8,379)	-
Town of Stratham	(123,470)	(114,700)	(137,603)	(394,128)	-
Town of Sugar Hill	29,789	6,807	1,273	(42,474)	-
Town of Sunapee	(63,273)	(18,625)	(43,933)	(250,889)	-
Town of Sutton	(8,780)	(10,003)	(16,139)	(44,976)	-
Town of Swanzey	(145,733)	(122,041)	(127,857)	(207,299)	-
Town of Tamworth	(28,851)	(40,169)	(76,790)	(108,381)	-
Town of Thornton	38,080	16,533	7,729	(98,401)	-
Town of Tilton	(241,060)	(162,554)	(171,098)	(394,375)	-
Town of Troy	(22,050)	13,964	19,571	(28,265)	-
Town of Troy Water And Sewer	(7,329)	(2,862)	(3,930)	(14,984)	-
Town of Tuftonboro	(54,063)	(38,299)	(36,968)	(154,885)	-
Town of Unity	(6,148)	(1,182)	(6,413)	(13,154)	-
Town of Wakefield	74,156	71,349	(25,328)	(337,746)	-
Town of Walpole	13,234	15,501	(31,510)	(136,711)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2022	2023	2024	2025	Thereafter
Town of Warner	\$ (36,324)	\$ (19,902)	\$ (7,217)	\$ (95,807)	\$ -
Town of Warren	5,791	(3,943)	(3,875)	(11,015)	-
Town of Washington	(3,541)	(17,634)	(14,784)	(47,801)	-
Town of Waterville Valley	(21,850)	14,631	(6,478)	(153,963)	-
Town of Weare	44,225	63,974	44,810	(206,189)	-
Town of Webster	(11,348)	12,403	5,423	(27,612)	-
Town of Westmoreland	(15,534)	(7,088)	(8,391)	(21,485)	-
Town of Whitefield	(19,911)	(15,711)	(45,445)	(137,583)	-
Town of Wilmot	(12,199)	(4,616)	(4,906)	(43,821)	-
Town of Wilton	(3,867)	23,497	16,137	(82,526)	-
Town of Winchester	(79,014)	(50,488)	(30,758)	(159,244)	-
Town of Windham	(438,833)	(254,429)	(256,237)	(1,241,770)	-
Town of Wolfeboro	(253,930)	(150,055)	(219,848)	(762,712)	-
Town of Woodstock	(21,390)	1,865	(19,336)	(119,867)	-
Unity SD	30,859	19,319	1,204	(93,615)	-
Village District of Eastman	(8,794)	(4,185)	(3,332)	(18,859)	-
Village District of Eidelweiss	(19,629)	(18,635)	(20,227)	(41,799)	-
Virtual Lrng Acad Charter Schl	482,535	444,348	282,246	(289,278)	-
Wakefield SD	(12,437)	(58,500)	(138,282)	(469,835)	-
Warner Village Water District	(7,537)	(5,541)	(6,088)	(12,979)	-
Warren SD	(20,432)	(6,210)	(8,209)	(89,767)	-
Washington SD	3,656	80	(1,929)	(27,579)	-
Waterville Estates Village Dis	(23,005)	(25,119)	(21,527)	(31,162)	-
Waterville Valley SD	45,184	34,566	37,546	(26,429)	-
Weare SD	(173,448)	(220,645)	(157,383)	(761,267)	-
Weeks Public Library	(4,962)	(2,498)	(3,119)	(10,895)	-
Wentworth SD	(13,941)	(7,265)	(9,727)	(81,847)	-
Westmoreland SD	8,408	(5,891)	(19,370)	(131,309)	-
White Mountains Reg SD	(252,850)	(308,639)	(287,533)	(1,271,612)	-
Wilton-Lyndeborough Coop SD	(147,033)	(185,930)	(265,692)	(787,244)	-
Winchester SD	(182,795)	(228,375)	(265,026)	(516,933)	-
Windham SD	(331,289)	(659,699)	(957,198)	(3,436,061)	-
Winnacunnet Coop SD	(96,197)	(224,605)	(372,783)	(1,637,197)	-
Winnisquam Reg SD	(442,666)	(471,621)	(469,178)	(1,665,076)	-
Woodsville Fire District	(13,586)	(14,841)	(25,935)	(40,356)	-
Woodsville Water & Light Dept	(39,021)	(16,965)	(8,643)	(29,662)	-
<b>Total for All Entities</b>	<b>\$ (106,006,662)</b>	<b>\$ (82,988,834)</b>	<b>\$ (106,870,120)</b>	<b>\$ (403,050,609)</b>	<b>\$ -</b>

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

## **SECTION B**

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### **GASB No. 75 INFORMATION**

# Executive Summary – Medical Subsidy as of June 30, 2021

	Total	
Actuarial Valuation Date	June 30, 2020	
Measurement Date of the Net OPEB Liability	June 30, 2021	
<b>Membership as of June 30, 2020</b>		
Number of		
- Retirees and Beneficiaries	9,509	
- Inactive, Nonretired Members	0	
- Active Members	2,031	
- Total	11,540	
Covered Payroll (reported payroll for the June 30, 2021 valuation)	\$ 2,972,968,504	
<b>Net OPEB Liability</b>		
Total OPEB Liability	\$ 450,251,783	
Plan Fiduciary Net Position	49,794,955	
Net OPEB Liability	\$ 400,456,828	
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	11.06 %	
Net OPEB Liability as a Percentage of Covered Payroll	13.47 %	
<b>Development of the Single Discount Rate</b>		
Single Discount Rate	6.75 %	
Long-Term Expected Rate of Investment Return	6.75 %	
Long-Term Municipal Bond Rate*	1.92 %	
Last year ending June 30 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121	
<b>Total OPEB Expense</b>	\$ 19,072,681	
<b>Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses</b>		
	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 0	\$ 83,545
Changes in assumptions	0	0
Net difference between projected and actual earnings on OPEB plan investments	1,606,801	6,609,210
<b>Total</b>	\$ 1,606,801	\$ 6,692,755

\*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, 2021. 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 Statements 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, 2021.

## 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, 2020 and a measurement date of 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 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 1.92% (based on the 20-Year Municipal GO AA Index for June 2021); 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;
  - 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, 2021

### A. Expense

1. Service Cost	\$ 730,979
2. Interest on the Total OPEB Liability	30,512,423
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)	(2,558,339)
6. OPEB Plan Administrative Expense	171,779
7. Other Changes in Plan Fiduciary Net Position	3,506
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(8,282,749)
9. Recognition of Outflow (Inflow) of Resources due to Assets	<u>(1,504,918)</u>
<b>10. Total OPEB Expense</b>	<b>\$ 19,072,681</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2021

## A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (9,912,340)
2. Assumption Changes (gains) or losses	\$ 0
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	1.0085
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	\$ (9,828,795)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ 0
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	<u>\$ (9,828,795)</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for the difference between expected and actual experience of the Total OPEB Liability	\$ (83,545)
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ 0
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	<u>\$ (83,545)</u>

## B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ (8,145,059)
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Assets	\$ (1,629,012)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ (6,516,047)

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

## Fiscal Year Ended June 30, 2021

### 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	\$ 11,097,088	\$ (11,097,088)
2. Assumption changes	2,814,339	0	2,814,339
3. Net difference between projected and actual earnings on OPEB plan investments	577,957	2,082,875	(1,504,918)
<b>4. Total</b>	<b>\$ 3,392,296</b>	<b>\$ 13,179,963</b>	<b>\$ (9,787,667)</b>

### 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	\$ 83,545	\$ (83,545)
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	1,606,801	6,609,210	(5,002,409)
<b>4. Total</b>	<b>\$ 1,606,801</b>	<b>\$ 6,692,755</b>	<b>\$ (5,085,954)</b>

### 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
2022	\$ (1,227,763)
2023	(1,051,055)
2024	(1,178,125)
2025	(1,629,011)
2026	0
Thereafter	0
<b>Total</b>	<b>\$ (5,085,954)</b>

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, 2021

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities</b>					
2019	\$ (7,156,217)	1.1193	\$ -	\$ -	0.0000
2020	(10,218,847)	1.1417	(1,268,293)	-	0.0000
2021	(9,912,340)	1.0085	(9,828,795)	(83,545)	0.0085
<b>Total</b>			<b>\$ (11,097,088)</b>	<b>\$ (83,545)</b>	
<b>Deferred Outflow (Inflow) Due to Assumption Changes</b>					
2019	\$ -	1.1193	\$ -	\$ -	0.0000
2020	22,675,585	1.1417	2,814,339	-	0.0000
2021	-	1.0085	-	-	0.0085
<b>Total</b>			<b>\$ 2,814,339</b>	<b>\$ -</b>	
<b>Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments</b>					
2017	\$ (1,803,510)	5.0000	\$ (360,702)	\$ -	0.0000
2018	(465,807)	5.0000	(93,161)	(93,163)	1.0000
2019	635,360	5.0000	127,072	254,144	2.0000
2020	2,254,427	5.0000	450,885	1,352,657	3.0000
2021	(8,145,059)	5.0000	(1,629,012)	(6,516,047)	4.0000
<b>Total</b>			<b>\$ (1,504,918)</b>	<b>\$ (5,002,409)</b>	

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

## Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending June 30,	2021	2020	2019	2018	2017	2016
<b>Total OPEB liability</b>						
Service cost	\$ 730,979	\$ 740,258	\$ 856,820	\$ 983,597	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	30,512,423	32,785,640	34,197,051	34,247,087	35,235,164	36,541,607
Changes of benefit terms	0	0	0	0	-	-
Difference between expected and actual experience	(9,912,340)	(10,218,847)	(7,156,217)	12,666,860	-	(4,537,602)
Changes of assumptions	0	22,675,585	0	0	-	-
Benefit payments, including refunds of employee contributions	(45,499,366)	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
<b>Net change in total OPEB liability</b>	<b>(24,168,304)</b>	<b>(833,650)</b>	<b>(19,900,287)</b>	<b>(1,353,132)</b>	<b>(14,225,365)</b>	<b>(18,583,301)</b>
Total OPEB liability - beginning	474,420,087	475,253,737	495,154,024	496,507,156	510,732,521	529,315,822
Total OPEB liability - ending (a)	<b>\$ 450,251,783</b>	<b>\$ 474,420,087</b>	<b>\$ 475,253,737</b>	<b>\$ 495,154,024</b>	<b>\$ 496,507,156</b>	<b>\$ 510,732,521</b>
<b>Plan fiduciary net position</b>						
Contributions - Employer*	\$ 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
Contributions - Member	0	0	0	0	0	0
OPEB plan net investment income	10,703,398	397,486	1,980,805	3,128,478	4,045,745	148,536
Benefit payments, including refunds of employee contributions	(45,499,366)	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
OPEB plan administrative expense	(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	(3,506)	39,082	(132,676)	(42,574)	(78,432)	65,013
<b>Net change in plan fiduciary net position</b>	<b>13,083,863</b>	<b>(131,529)</b>	<b>(465,638)</b>	<b>(1,964,942)</b>	<b>12,645,895</b>	<b>6,497,567</b>
<b>Plan fiduciary net position - beginning</b>	<b>36,711,092</b>	<b>36,842,621</b>	<b>37,308,259</b>	<b>39,273,201</b>	<b>26,627,306</b>	<b>20,129,739</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 49,794,955</b>	<b>\$ 36,711,092</b>	<b>\$ 36,842,621</b>	<b>\$ 37,308,259</b>	<b>\$ 39,273,201</b>	<b>\$ 26,627,306</b>
Net OPEB liability - ending (a) - (b)	<b>\$ 400,456,828</b>	<b>\$ 437,708,995</b>	<b>\$ 438,411,116</b>	<b>\$ 457,845,765</b>	<b>\$ 457,233,955</b>	<b>\$ 484,105,215</b>
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>11.06 %</b>	<b>7.74 %</b>	<b>7.75 %</b>	<b>7.53 %</b>	<b>7.91 %</b>	<b>5.21 %</b>
<b>Covered-Employee Payroll**</b>	<b>\$ 2,972,968,504</b>	<b>\$ 2,894,708,279</b>	<b>\$ 2,825,006,022</b>	<b>\$ 2,752,235,069</b>	<b>\$ 2,667,611,532</b>	<b>\$ 2,601,403,606</b>
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	<b>13.47 %</b>	<b>15.12 %</b>	<b>15.52 %</b>	<b>16.64 %</b>	<b>17.14 %</b>	<b>18.61 %</b>

**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

<b>FY Ending June 30,</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution*</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll**</b>	<b>Actual Contribution as a % of Covered Payroll</b>
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 %

\* 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, 2021 ACFR/GASB Statement Nos. 67 and 74 report. The employer contributions found on page 71 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 2020-2021 biennium were determined based on the June 30, 2017 actuarial valuation. Actuarially determined contribution rates for the 2022-2023 biennium were determined based on the June 30, 2019 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the statutory requirement of solvency funding with the Board's funding policy to maintain a 20% margin (50% for Teachers).

### Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for Teachers) in the 2017 valuation
Salary Increases	5.6% average, including inflation
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2010-2015 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 Experience Study.
Health Care Trend Rates	Not applicable, given that the benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 55 of the June 30, 2021 ACFR and GASB Statement Nos. 67 and 74 report dated October 29, 2021. Actuarial assumptions for contributions made in the year ending June 30, 2021 can be found in the June 30, 2017 actuarial valuation report.

## Summary of OPEB Participant Data as of June 30, 2020

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, 2021 Total OPEB Liability is based on a roll-forward of the June 30, 2020 valuation. A brief summary of the June 30, 2020 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,509
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>2,031</u>
Total Plan Members	11,540

Additional information regarding the covered population as of June 30, 2020 may be found in the actuarial valuation report issued October 30, 2020.



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

## Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

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

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 1.92%; and the resulting Single Discount Rate is 6.75%.

The tables in this section provide background for the development of the Single Discount Rate.

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 Single Discount Rate. 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, 2021\*

### (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	\$ 49,794,955	\$ 42,179,124	\$ 47,882,259	\$ 171,779	\$ 3,166,119	\$ 47,086,159
2	47,086,159	43,246,124	47,199,185	165,406	3,041,587	46,009,279
3	46,009,279	7,733,090	46,306,176	159,004	1,819,763	9,096,953
4	9,096,953	44,578,893	45,223,735	152,489	587,574	8,887,196
5	8,887,196	43,271,056	43,946,430	145,952	572,619	8,638,488
6	8,638,488	41,901,481	42,583,683	139,398	555,822	8,372,711
7	8,372,711	40,417,437	41,110,254	132,634	537,754	8,085,014
8	8,085,014	38,848,046	39,546,346	125,839	518,378	7,779,252
9	7,779,252	37,152,297	37,860,935	119,317	497,612	7,448,909
10	7,448,909	35,422,784	36,125,959	112,992	475,706	7,108,448
11	7,108,448	33,628,492	34,327,950	106,749	453,055	6,755,297
12	6,755,297	31,797,523	32,488,227	100,543	429,714	6,393,765
13	6,393,765	29,976,924	30,649,937	94,342	406,104	6,032,513
14	6,032,513	28,155,063	28,810,833	88,094	382,499	5,671,149
15	5,671,149	26,336,569	26,974,453	81,684	358,914	5,310,495
16	5,310,495	24,533,251	25,151,402	75,059	335,445	4,952,730
17	4,952,730	22,765,894	23,360,980	68,153	312,290	4,601,780
18	4,601,780	21,040,653	21,611,745	60,924	289,638	4,259,403
19	4,259,403	19,393,647	19,935,476	53,400	267,749	3,931,923
20	3,931,923	17,834,749	18,345,922	46,032	246,906	3,621,624
21	3,621,624	16,346,725	16,830,621	39,268	227,091	3,325,553
22	3,325,553	14,967,101	15,418,454	33,210	208,388	3,049,378
23	3,049,378	13,683,977	14,104,360	27,940	190,949	2,792,004
24	2,792,004	12,497,068	12,887,152	23,382	174,734	2,553,272
25	2,553,272	11,412,303	11,771,659	19,475	159,769	2,334,211
26	2,334,211	10,414,947	10,746,426	16,169	146,018	2,132,579
27	2,132,579	9,503,032	9,807,867	13,375	133,385	1,947,754
28	1,947,754	8,673,438	8,952,825	11,016	121,832	1,779,183
29	1,779,183	7,916,059	8,172,357	9,031	111,286	1,625,141
30	1,625,141	7,223,913	7,459,119	7,362	101,644	1,484,217
31	1,484,217	6,591,957	6,807,665	5,964	92,825	1,355,371
32	1,355,371	6,014,164	6,212,045	4,802	84,759	1,237,448
33	1,237,448	5,484,683	5,666,356	3,845	77,369	1,129,299
34	1,129,299	4,997,986	5,164,974	3,059	70,582	1,029,835
35	1,029,835	4,549,069	4,702,762	2,410	64,331	938,063
36	938,063	4,133,650	4,275,275	1,882	58,555	853,111
37	853,111	3,748,134	3,878,745	1,454	53,201	774,247
38	774,247	3,389,617	3,510,104	1,112	48,225	700,872
39	700,872	3,055,796	3,166,906	837	43,592	632,516
40	632,516	2,744,878	2,847,242	617	39,276	568,811
41	568,811	2,455,509	2,549,658	447	35,254	509,470
42	509,470	2,186,684	2,273,063	316	31,511	454,286
43	454,286	1,937,623	2,016,625	219	28,034	403,099
44	403,099	1,707,706	1,779,686	143	24,815	355,790
45	355,790	1,496,393	1,561,692	86	21,845	312,250
46	312,250	1,303,174	1,362,120	47	19,118	272,376
47	272,376	1,127,504	1,180,423	22	16,628	236,062
48	236,062	968,775	1,016,002	11	14,366	203,190
49	203,190	826,296	868,175	3	12,325	173,632
50	173,632	699,295	736,186	0	10,495	147,237

\* 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, 2021\*

### (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	\$ 147,237	\$ 586,955	\$ 619,217	\$ 0	\$ 8,867	\$ 123,843
52	123,843	488,382	516,380	0	7,430	103,276
53	103,276	402,630	426,731	0	6,171	85,346
54	85,346	328,719	349,286	0	5,078	69,857
55	69,857	265,644	283,033	0	4,138	56,607
56	56,607	212,396	226,950	0	3,338	45,390
57	45,390	167,966	180,016	0	2,664	36,003
58	36,003	131,359	141,221	0	2,103	28,244
59	28,244	101,603	109,574	0	1,642	21,915
60	21,915	77,766	84,124	0	1,268	16,825
61	16,825	58,963	63,965	0	970	12,793
62	12,793	44,370	48,248	0	735	9,650
63	9,650	33,235	36,198	0	553	7,240
64	7,240	24,883	27,114	0	415	5,423
65	5,423	18,728	20,385	0	311	4,077
66	4,077	14,265	15,481	0	235	3,096
67	3,096	11,077	11,961	0	180	2,392
68	2,392	8,827	9,466	0	140	1,893
69	1,893	7,249	7,712	0	112	1,542
70	1,542	6,142	6,482	0	93	1,296
71	1,296	5,357	5,610	0	79	1,122
72	1,122	4,785	4,980	0	69	996
73	996	4,354	4,510	0	62	902
74	902	4,015	4,144	0	57	829
75	829	3,735	3,846	0	52	769
76	769	3,492	3,591	0	49	718
77	718	3,272	3,364	0	45	673
78	673	3,069	3,154	0	43	631
79	631	2,878	2,957	0	40	591
80	591	2,696	2,771	0	37	554
81	554	2,523	2,593	0	35	519
82	519	2,356	2,422	0	33	484
83	484	2,195	2,258	0	31	452
84	452	2,040	2,100	0	28	420
85	420	1,891	1,948	0	26	390
86	390	1,748	1,801	0	25	360
87	360	1,609	1,660	0	23	332
88	332	1,476	1,524	0	21	305
89	305	1,347	1,392	0	19	278
90	278	1,223	1,265	0	17	253
91	253	1,100	1,141	0	16	228
92	228	980	1,018	0	14	204
93	204	861	898	0	13	180
94	180	745	780	0	11	156
95	156	634	666	0	9	133
96	133	530	559	0	8	112
97	112	433	459	0	7	92
98	92	345	368	0	5	74
99	74	0	76	0	2	0
100	0	0	0	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, 2021 (Years 1-50)

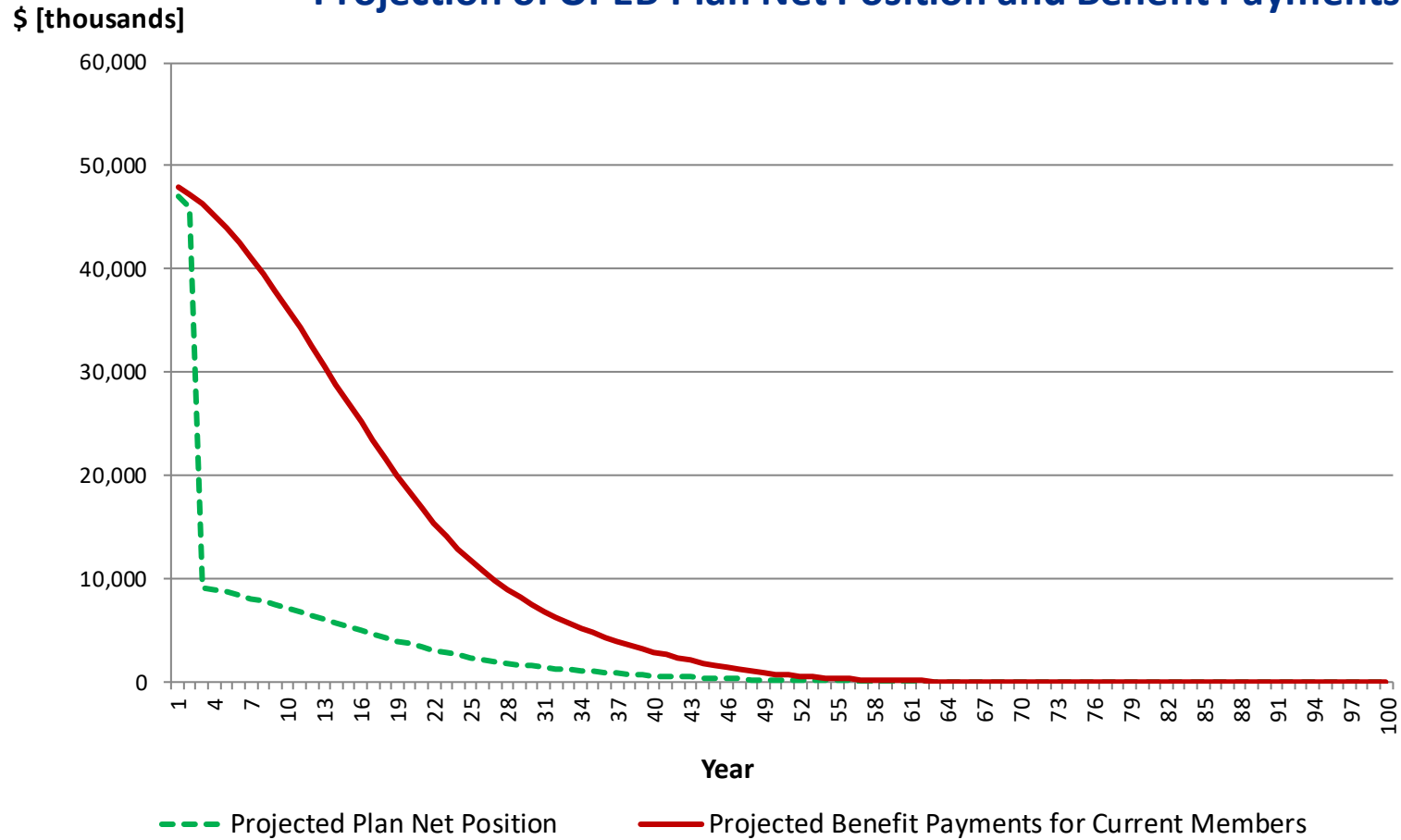
Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (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	\$ 49,794,955	\$ 47,882,259	\$ 47,882,259	\$ 0	\$ 46,343,699	\$ 0	\$ 46,343,699
2	47,086,159	47,199,185	47,199,185	0	42,793,980	0	42,793,980
3	46,009,279	46,306,176	46,306,176	0	39,329,571	0	39,329,571
4	9,096,953	45,223,735	45,223,735	0	35,981,465	0	35,981,465
5	8,887,196	43,946,430	43,946,430	0	32,754,285	0	32,754,285
6	8,638,488	42,583,683	42,583,683	0	29,731,708	0	29,731,708
7	8,372,711	41,110,254	41,110,254	0	26,888,026	0	26,888,026
8	8,085,014	39,546,346	39,546,346	0	24,229,655	0	24,229,655
9	7,779,252	37,860,935	37,860,935	0	21,730,230	0	21,730,230
10	7,448,909	36,125,959	36,125,959	0	19,423,366	0	19,423,366
11	7,108,448	34,327,950	34,327,950	0	17,289,606	0	17,289,606
12	6,755,297	32,488,227	32,488,227	0	15,328,348	0	15,328,348
13	6,393,765	30,649,937	30,649,937	0	13,546,623	0	13,546,623
14	6,032,513	28,810,833	28,810,833	0	11,928,598	0	11,928,598
15	5,671,149	26,974,453	26,974,453	0	10,462,087	0	10,462,087
16	5,310,495	25,151,402	25,151,402	0	9,138,186	0	9,138,186
17	4,952,730	23,360,980	23,360,980	0	7,950,986	0	7,950,986
18	4,601,780	21,611,745	21,611,745	0	6,890,518	0	6,890,518
19	4,259,403	19,935,476	19,935,476	0	5,954,164	0	5,954,164
20	3,931,923	18,345,922	18,345,922	0	5,132,935	0	5,132,935
21	3,621,624	16,830,621	16,830,621	0	4,411,218	0	4,411,218
22	3,325,553	15,418,454	15,418,454	0	3,785,570	0	3,785,570
23	3,049,378	14,104,360	14,104,360	0	3,243,964	0	3,243,964
24	2,792,004	12,887,152	12,887,152	0	2,776,589	0	2,776,589
25	2,553,272	11,771,659	11,771,659	0	2,375,880	0	2,375,880
26	2,334,211	10,746,426	10,746,426	0	2,031,810	0	2,031,810
27	2,132,579	9,807,867	9,807,867	0	1,737,103	0	1,737,103
28	1,947,754	8,952,825	8,952,825	0	1,485,400	0	1,485,400
29	1,779,183	8,172,357	8,172,357	0	1,270,172	0	1,270,172
30	1,625,141	7,459,119	7,459,119	0	1,086,013	0	1,086,013
31	1,484,217	6,807,665	6,807,665	0	928,491	0	928,491
32	1,355,371	6,212,045	6,212,045	0	793,681	0	793,681
33	1,237,448	5,666,356	5,666,356	0	678,184	0	678,184
34	1,129,299	5,164,974	5,164,974	0	579,087	0	579,087
35	1,029,835	4,702,762	4,702,762	0	493,925	0	493,925
36	938,063	4,275,275	4,275,275	0	420,634	0	420,634
37	853,111	3,878,745	3,878,745	0	357,490	0	357,490
38	774,247	3,510,104	3,510,104	0	303,057	0	303,057
39	700,872	3,166,906	3,166,906	0	256,137	0	256,137
40	632,516	2,847,242	2,847,242	0	215,721	0	215,721
41	568,811	2,549,658	2,549,658	0	180,960	0	180,960
42	509,470	2,273,063	2,273,063	0	151,128	0	151,128
43	454,286	2,016,625	2,016,625	0	125,600	0	125,600
44	403,099	1,779,686	1,779,686	0	103,834	0	103,834
45	355,790	1,561,692	1,561,692	0	85,354	0	85,354
46	312,250	1,362,120	1,362,120	0	69,739	0	69,739
47	272,376	1,180,423	1,180,423	0	56,615	0	56,615
48	236,062	1,016,002	1,016,002	0	45,648	0	45,648
49	203,190	868,175	868,175	0	36,540	0	36,540
50	173,632	736,186	736,186	0	29,025	0	29,025

# Single Discount Rate Development

## Present Values of Projected OPEB Benefits Beginning July 1, 2021 (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 <sup>a</sup> ((a)-.5)	(g)=(e)*vf <sup>a</sup> ((a)-.5)	(h)=(c)/(1+SDR) <sup>a</sup> ((a)-.5)
51	\$ 147,237	\$ 619,217	\$ 619,217	\$ 0	\$ 22,870	\$ 0	\$ 22,870
52	123,843	516,380	516,380	0	17,866	0	17,866
53	103,276	426,731	426,731	0	13,831	0	13,831
54	85,346	349,286	349,286	0	10,605	0	10,605
55	69,857	283,033	283,033	0	8,050	0	8,050
56	56,607	226,950	226,950	0	6,047	0	6,047
57	45,390	180,016	180,016	0	4,493	0	4,493
58	36,003	141,221	141,221	0	3,302	0	3,302
59	28,244	109,574	109,574	0	2,400	0	2,400
60	21,915	84,124	84,124	0	1,726	0	1,726
61	16,825	63,965	63,965	0	1,229	0	1,229
62	12,793	48,248	48,248	0	869	0	869
63	9,650	36,198	36,198	0	611	0	611
64	7,240	27,114	27,114	0	428	0	428
65	5,423	20,385	20,385	0	302	0	302
66	4,077	15,481	15,481	0	215	0	215
67	3,096	11,961	11,961	0	155	0	155
68	2,392	9,466	9,466	0	115	0	115
69	1,893	7,712	7,712	0	88	0	88
70	1,542	6,482	6,482	0	69	0	69
71	1,296	5,610	5,610	0	56	0	56
72	1,122	4,980	4,980	0	47	0	47
73	996	4,510	4,510	0	40	0	40
74	902	4,144	4,144	0	34	0	34
75	829	3,846	3,846	0	30	0	30
76	769	3,591	3,591	0	26	0	26
77	718	3,364	3,364	0	23	0	23
78	673	3,154	3,154	0	20	0	20
79	631	2,957	2,957	0	18	0	18
80	591	2,771	2,771	0	15	0	15
81	554	2,593	2,593	0	13	0	13
82	519	2,422	2,422	0	12	0	12
83	484	2,258	2,258	0	10	0	10
84	452	2,100	2,100	0	9	0	9
85	420	1,948	1,948	0	8	0	8
86	390	1,801	1,801	0	7	0	7
87	360	1,660	1,660	0	6	0	6
88	332	1,524	1,524	0	5	0	5
89	305	1,392	1,392	0	4	0	4
90	278	1,265	1,265	0	4	0	4
91	253	1,141	1,141	0	3	0	3
92	228	1,018	1,018	0	3	0	3
93	204	898	898	0	2	0	2
94	180	780	780	0	2	0	2
95	156	666	666	0	1	0	1
96	133	559	559	0	1	0	1
97	112	459	459	0	1	0	1
98	92	368	368	0	1	0	1
99	74	76	76	0	0	0	0
100	0	0	0	0	0	0	0
<b>Totals</b>					<b>\$ 453,038,273</b>	<b>\$ 0</b>	<b>\$ 453,038,273</b>

## Projection of OPEB Plan Net Position and Benefit Payments



# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Allenstown SD	\$ 45,822	0.09535301%	\$ 381,848	\$ 45,036	0.09702437%	\$ 424,684
Alton SD	66,385	0.13814346%	553,205	61,951	0.13346560%	584,191
Amherst SD	209,864	0.43671520%	1,748,856	197,116	0.42466150%	1,858,782
Andover SD	28,847	0.06002899%	240,390	28,870	0.06219677%	272,241
Androscoggin Valley Reg Refuse	2,077	0.00432212%	17,308	1,866	0.00402006%	17,596
Ashland Electric Dept - Emp	0	0.00000000%	0	320	0.00068940%	3,018
Ashland SD	24,437	0.05085203%	203,640	24,190	0.05211430%	228,109
Auburn SD	65,186	0.13564841%	543,213	60,200	0.12969329%	567,679
Barnstead SD	61,611	0.12820903%	513,422	59,046	0.12720714%	556,797
Barrington SD	115,603	0.24056335%	963,352	111,985	0.24125753%	1,056,006
Bartlett SD	36,109	0.07514080%	300,906	35,459	0.07639193%	334,374
Bath SD	9,758	0.02030585%	81,316	9,044	0.01948415%	85,284
Bcep Solid Waste District	595	0.00123816%	4,958	791	0.00170411%	7,459
Bedford SD	535,372	1.11407908%	4,461,406	509,709	1.09810361%	4,806,498
Belknap County	101,148	0.21048331%	842,895	99,736	0.21486860%	940,499
Belknap County Conserv. Dist	159	0.00033087%	1,325	159	0.00034255%	1,499
Berlin - Emp/Fire/Pol	113,126	0.23540886%	942,711	107,976	0.23262064%	1,018,201
Berlin Housing Authority	811	0.00168765%	6,758	777	0.00167395%	7,327
Berlin Water Works	1,961	0.00408073%	16,342	1,897	0.00408685%	17,889
Bethlehem SD	25,761	0.05360720%	214,674	22,628	0.04874917%	213,380
Bow SD - SAU 67	227,129	0.47264270%	1,892,730	217,846	0.46932167%	2,054,263
Brentwood SD	43,072	0.08963041%	358,931	40,874	0.08805787%	385,437
Brookline Public Library	195	0.00040578%	1,625	240	0.00051705%	2,263
Brookline SD	70,596	0.14690631%	588,296	68,581	0.14774910%	646,711
Campton SD	45,080	0.09380895%	375,664	46,380	0.09991985%	437,358
Campton/Thornton Fire Dept	0	0.00000000%	0	0	0.00000000%	0
Candia SD	37,455	0.07794175%	312,123	36,919	0.07953732%	348,142
Carroll County	110,384	0.22970291%	919,861	107,692	0.23200880%	1,015,523
Center Conway Fire Precinct	2,055	0.00427634%	17,125	1,969	0.00424196%	18,567
Central Hooksett Wtr Precinct	512	0.00106544%	4,267	621	0.00133787%	5,856
Cheshire County	103,042	0.21442462%	858,678	108,315	0.23335098%	1,021,398
Chester SD - (SAU 82)	60,050	0.12496068%	500,414	56,561	0.12185352%	533,364
Chesterfield SD	39,024	0.08120675%	325,198	38,774	0.08353368%	365,634
Chichester SD	31,045	0.06460290%	258,707	31,192	0.06719922%	294,137
City of Claremont	104,913	0.21831806%	874,270	102,265	0.22031702%	964,347
City of Concord	635,576	1.32259798%	5,296,434	579,306	1.24804155%	5,462,790
City of Dover	812,146	1.69003024%	6,767,842	778,781	1.67778522%	7,343,817
City of Franklin	102,816	0.21395432%	856,795	94,164	0.20286443%	887,956
City of Keene	316,205	0.65800486%	2,635,025	307,669	0.66283397%	2,901,284
City of Laconia	260,087	0.54122645%	2,167,378	233,386	0.50280064%	2,200,804
City of Lebanon	230,381	0.47940993%	1,919,830	215,437	0.46413178%	2,031,547
City of Manchester	1,596,988	3.32324239%	13,308,151	1,547,812	3.33456530%	14,595,692
City of Nashua	1,365,016	2.84052168%	11,375,063	1,251,226	2.69560825%	11,798,920
City of Portsmouth	466,020	0.96976146%	3,883,476	440,561	0.94913298%	4,154,440
City of Rochester	284,479	0.59198483%	2,370,644	271,101	0.58405284%	2,556,452
City of Somersworth	126,939	0.26415293%	1,057,818	116,765	0.25155543%	1,101,081
Claremont SD	217,036	0.45163973%	1,808,622	198,008	0.42658321%	1,867,193
Cocheco Academy of The Arts	1,887	0.00392674%	15,725	2,762	0.00595038%	26,045
Colebrook SD	27,903	0.05806458%	232,524	36,636	0.07892763%	345,473
Community College System of NH	466,418	0.97058968%	3,886,793	458,337	0.98742913%	4,322,066

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, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Concord SD	\$ 635,782	1.32302666%	\$ 5,298,151	\$ 606,086	1.30573567%	\$ 5,715,322
Contoocook Valley SD	343,194	0.71416745%	2,859,932	322,066	0.69385049%	3,037,046
Conway SD	202,739	0.42188848%	1,689,481	190,075	0.40949256%	1,792,386
Conway Village Fire District	15,039	0.03129531%	125,324	14,630	0.03151849%	137,959
Cook Memorial Library	116	0.00024139%	967	113	0.00024344%	1,066
Coos County Institute	56,043	0.11662234%	467,022	54,606	0.11764172%	514,928
Coos County Nursing Home	10,144	0.02110909%	84,533	9,064	0.01952724%	85,472
Cornish SD	17,467	0.03634785%	145,557	14,135	0.03045207%	133,291
County of Merrimack	331,043	0.68888190%	2,758,675	326,771	0.70398681%	3,081,414
Croydon Village School	2,763	0.00574965%	23,025	2,440	0.00525667%	23,009
Deerfield Community School	67,487	0.14043666%	562,388	65,602	0.14133122%	618,619
Derry Coop SD	426,147	0.88678799%	3,551,203	414,847	0.89373542%	3,911,960
Derry Housing Authority	125	0.00026012%	1,042	128	0.00027576%	1,207
Dover Housing Authority	3,884	0.00808239%	32,366	3,846	0.00828572%	36,267
Dresden SD	88,219	0.18357879%	735,154	87,180	0.18781829%	822,098
Dunbarton SD - SAU 67	27,716	0.05767544%	230,965	25,243	0.05438285%	238,039
East Kingston SD	18,655	0.03882001%	155,457	21,238	0.04575459%	200,272
Epping SD	134,678	0.28025736%	1,122,310	127,755	0.27523200%	1,204,715
Epsom SD	50,893	0.10590548%	424,106	50,025	0.10777254%	471,730
Errol SD	2,575	0.00535843%	21,458	2,788	0.00600639%	26,291
Exeter Reg Coop SD	441,326	0.91837463%	3,677,694	424,771	0.91511542%	4,005,543
Exeter SD	162,388	0.33792031%	1,353,225	155,110	0.33416489%	1,462,670
Fall Mountain Reg SD	212,946	0.44312867%	1,774,539	211,847	0.45639758%	1,997,693
Farmington SD - (SAU 61)	125,058	0.26023868%	1,042,144	113,383	0.24426934%	1,069,189
Franklin SD	106,731	0.22210122%	889,420	102,352	0.22050445%	965,168
Freedom SD	9,975	0.02075742%	83,125	10,865	0.02340727%	102,456
Fremont - Police	13,009	0.02707100%	108,408	12,499	0.02692752%	117,864
Fremont SD - SAU 83	48,002	0.09988947%	400,014	47,489	0.10230905%	447,816
Gilford SD	169,105	0.35189801%	1,409,200	167,693	0.36127337%	1,581,326
Gilmanton SD	54,524	0.11346138%	454,364	46,088	0.09929077%	434,605
Goffstown SD	318,107	0.66196281%	2,650,875	309,884	0.66760591%	2,922,171
Goffstown Village Precinct	378	0.00078660%	3,150	386	0.00083159%	3,640
Governor Wentworth Reg SD	347,563	0.72325909%	2,896,340	332,271	0.71583587%	3,133,278
Grafton County	159,389	0.33167956%	1,328,233	159,616	0.34387250%	1,505,161
Grantham SD	33,788	0.07031093%	281,565	34,725	0.07481062%	327,453
Great Bay Elearning School	11,350	0.02361871%	94,583	11,215	0.02416130%	105,756
Greenland SD	57,368	0.11937959%	478,064	51,590	0.11114413%	486,488
Grs Coop SD	51,052	0.10623635%	425,431	48,192	0.10382357%	454,445
Hampstead SD	138,310	0.28781535%	1,152,576	128,820	0.27752641%	1,214,758
Hampton Falls SD	46,335	0.09642053%	386,123	45,815	0.09870263%	432,030
Hampton SD - SAU 90	165,124	0.34361378%	1,376,025	168,658	0.36335234%	1,590,426
Hanover SD	82,822	0.17234793%	690,179	83,179	0.17919864%	784,369
Harrisville SD	7,142	0.01486210%	59,516	7,101	0.01529821%	66,962
Haverhill Coop SD	86,852	0.18073414%	723,762	84,765	0.18261548%	799,324
Henniker SD	54,020	0.11241259%	450,164	52,842	0.11384141%	498,294
Hill SD	6,854	0.01426279%	57,116	6,657	0.01434166%	62,775
Hillsboro-Deering SD	172,277	0.35849877%	1,435,633	168,497	0.36300549%	1,588,908
Hillsborough County	338,769	0.70495927%	2,823,058	334,602	0.72085771%	3,155,259
Hinsdale SD	86,144	0.17926083%	717,862	82,000	0.17665863%	773,251
Holderness SD	30,389	0.06323780%	253,240	28,354	0.06108511%	267,375

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Hollis SD	\$ 100,326	0.20877277%	\$ 836,045	\$ 98,619	0.21246217%	\$ 929,966
Hollis-Brookline Coop	168,200	0.35001476%	1,401,658	163,646	0.35255462%	1,543,163
Hooksett Public Library	1,051	0.00218707%	8,758	1,029	0.00221685%	9,703
Hooksett SD	143,343	0.29828874%	1,194,518	144,111	0.31046893%	1,358,950
Hooksett Sewer Commission	1,183	0.00246176%	9,858	1,191	0.00256586%	11,231
Hooksett Village Wtr Precinct	1,031	0.00214545%	8,592	998	0.00215006%	9,411
Hopkinton SD	135,357	0.28167032%	1,127,968	139,579	0.30070531%	1,316,214
Hudson SD	354,452	0.73759472%	2,953,748	347,059	0.74769474%	3,272,727
Inter-Lakes SD	185,437	0.38588399%	1,545,299	179,857	0.38747917%	1,696,031
Jackson SD	8,270	0.01720941%	68,916	7,677	0.01653913%	72,393
Jaffrey-Rindge Coop SD	171,547	0.35697968%	1,429,550	174,147	0.37517770%	1,642,187
John Stark SD	89,694	0.18664818%	747,445	86,575	0.18651489%	816,392
Kearsarge Reg SD - SAU 65	281,392	0.58556096%	2,344,919	271,055	0.58395373%	2,556,018
Keene SD	401,305	0.83509318%	3,344,188	400,247	0.86228157%	3,774,284
Kensington SD	24,327	0.05062312%	202,724	20,936	0.04510397%	197,424
Laconia Housing & Redevelopmnt	3,961	0.00824262%	33,008	3,560	0.00766957%	33,570
Laconia SD	254,522	0.52964600%	2,121,004	245,873	0.52970230%	2,318,555
Laconia Water Works	2,966	0.00617208%	24,717	2,931	0.00631447%	27,639
Lafayette Reg SD	19,466	0.04050765%	162,216	18,773	0.04044406%	177,027
Lakes Region Mutual Fire Aid	4,318	0.00898552%	35,983	4,257	0.00917117%	40,143
Lakes Region Planning Comm.	637	0.00132556%	5,308	630	0.00135726%	5,941
Land & Comm Heritage Inv Prog	1,242	0.00258453%	10,350	1,207	0.00260033%	11,382
Landaff SD	1,413	0.00294037%	11,775	1,306	0.00281361%	12,315
Lebanon SD	297,521	0.61912450%	2,479,326	289,973	0.62471017%	2,734,413
Lempster SD	14,227	0.02960559%	118,558	13,007	0.02802194%	122,655
Lincoln-Woodstock Coop SD	52,758	0.10978644%	439,647	51,458	0.11085976%	485,243
Lisbon Reg SD	47,546	0.09894056%	396,214	46,072	0.09925630%	434,454
Litchfield SD	161,721	0.33653232%	1,347,667	160,821	0.34646852%	1,516,524
Littleton Public Library	422	0.00087816%	3,517	416	0.00089622%	3,923
Littleton SD	107,852	0.22443396%	898,761	111,286	0.23975162%	1,049,414
Littleton Water & Light Dept	3,838	0.00798666%	31,983	3,491	0.00752092%	32,920
Londonderry SD	599,559	1.24764863%	4,996,294	577,028	1.24313388%	5,441,309
Lower Bartlett Water Precinct	54	0.00011237%	450	0	0.00000000%	0
Lyme SD	39,789	0.08279868%	331,573	37,880	0.08160767%	357,204
Lyndeborough - Police	0	0.00000000%	0	0	0.00000000%	0
Madison SD	21,152	0.04401612%	176,266	21,041	0.04533017%	198,414
Manchester SD	1,482,152	3.08427512%	12,351,190	1,456,754	3.13839235%	13,737,026
Marlborough SD	24,968	0.05195701%	208,065	22,059	0.04752333%	208,014
Marlow SD	6,441	0.01340336%	53,675	6,088	0.01311583%	57,409
Mascenic Reg SD	115,706	0.24077769%	964,211	107,567	0.23173950%	1,014,345
Mascoma Valley Regional SD	157,183	0.32708900%	1,309,850	154,454	0.33275162%	1,456,484
Mason SD (SAU 89)	9,820	0.02043487%	81,833	9,274	0.01997966%	87,453
Meriden Village Water District	154	0.00032047%	1,283	152	0.00032746%	1,433
Merrimack SD	465,140	0.96793023%	3,876,143	443,976	0.95649017%	4,186,644
Merrimack Valley SD	292,967	0.60964788%	2,441,377	282,661	0.60895739%	2,665,461
Merrimack Village District	3,354	0.00697949%	27,950	2,926	0.00630370%	27,592
Middleton SD	14,597	0.03037554%	121,641	13,247	0.02853899%	124,918
Milan SD	10,531	0.02191442%	87,758	10,053	0.02165792%	94,799
Milford Area Communication Ctr	979	0.00203724%	8,158	977	0.00210482%	9,213
Milford SD	302,051	0.62855118%	2,517,076	305,788	0.65878159%	2,883,546

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability	2020 Employer Contribution	Proportionate Share	Net OPEB Liability
			Under Current Discount Rate			Under Current Discount Rate
Milton SD	\$ 61,578	0.12814036%	\$ 513,147	\$ 62,286	0.13418731%	\$ 587,350
Monadnock Reg SD- SAU 93	210,790	0.43864216%	1,756,572	202,831	0.43697375%	1,912,673
Monroe SD	14,601	0.03038386%	121,674	15,095	0.03252027%	142,344
Mont Vernon SD	29,821	0.06205583%	248,507	27,808	0.05990882%	262,226
Moultonborough SD - SAU 45	98,827	0.20565344%	823,553	97,497	0.21004496%	919,386
Nashua Airport Authority	814	0.00169389%	6,783	765	0.00164810%	7,214
Nashua Housing Redevelop Auth	4,035	0.00839661%	33,625	3,756	0.00809183%	35,419
Nelson SD	8,044	0.01673911%	67,033	7,250	0.01561921%	68,367
New Boston SD	54,531	0.11347595%	454,422	54,336	0.11706004%	512,382
New Castle SD	9,536	0.01984388%	79,466	9,156	0.01972544%	86,340
New London-Springfield Wtr Sys	515	0.00107169%	4,292	506	0.00109011%	4,772
Newfields SD	16,374	0.03407337%	136,449	17,074	0.03678377%	161,006
Newfound Area SD	153,143	0.31868199%	1,276,184	149,608	0.32231152%	1,410,787
Newington SD	8,691	0.01808548%	72,425	8,671	0.01868057%	81,767
Newmarket Housing Authority	246	0.00051191%	2,050	100	0.00021544%	943
Newmarket SD	154,439	0.32137889%	1,286,984	141,341	0.30450132%	1,332,830
Newport SD	108,214	0.22518726%	901,778	107,639	0.23189462%	1,015,024
Next Charter School	7,932	0.01650605%	66,100	7,760	0.01671794%	73,176
NH Comm Development Fin Auth	870	0.00181042%	7,250	902	0.00194324%	8,506
NH Municipal Bond Bank	635	0.00132140%	5,292	629	0.00135510%	5,931
NH Retirement System	0	0.00000000%	0	0	0.00000000%	0
North Conway Wtr Precinct	7,849	0.01633333%	65,408	7,209	0.01553088%	67,980
North Country Charter Academy	3,437	0.00715220%	28,641	4,318	0.00930259%	40,718
North Country Edu Srvc Ag Inc	8,227	0.01711993%	68,558	8,085	0.01741811%	76,241
North Hampton SD	62,452	0.12995911%	520,430	64,330	0.13859085%	606,625
Northumberland SD	46,715	0.09721129%	389,289	43,250	0.09317666%	407,843
Northwood SD	42,518	0.08847757%	354,314	38,827	0.08364786%	366,134
Nottingham SD	56,463	0.11749633%	470,522	56,606	0.12195047%	533,788
Oyster River Coop SD	344,300	0.71646897%	2,869,149	326,464	0.70332542%	3,078,519
Pease Development Authority	42,815	0.08909561%	356,789	41,360	0.08910489%	390,020
Pelham SD	201,962	0.42027159%	1,683,006	193,732	0.41737110%	1,826,871
Pembroke SD	158,486	0.32980047%	1,320,709	180,567	0.38900878%	1,702,726
Pemi Baker Coop	92,926	0.19337379%	774,379	93,684	0.20183034%	883,430
Piermont SD	8,113	0.01688270%	67,608	7,537	0.01623751%	71,073
Pittsburg SD	18,342	0.03816867%	152,849	17,537	0.03778125%	165,372
Pittsfield SD	71,346	0.14846702%	594,546	66,104	0.14241271%	623,353
Plainfield SD	39,257	0.08169161%	327,140	35,370	0.07620019%	333,535
Plaistow Public Library	529	0.00110082%	4,408	519	0.00111812%	4,894
Plymouth SD	64,504	0.13422920%	537,530	59,583	0.12836404%	561,861
Plymouth Village Water & Sewer	1,398	0.00290916%	11,650	1,783	0.00384125%	16,813
Portsmouth Housing Authority	4,556	0.00948078%	37,966	4,501	0.00969684%	42,444
Portsmouth SD	452,351	0.94131704%	3,769,568	433,928	0.93484302%	4,091,892
Profile SD	38,110	0.07930477%	317,581	36,837	0.07936066%	347,369
Prospect Mountain High School	62,943	0.13098085%	524,522	63,204	0.13616503%	596,007
Raymond SD	153,419	0.31925633%	1,278,484	145,787	0.31407966%	1,374,755
Rivendell Interstate SD	19,278	0.04011644%	160,649	20,520	0.04420775%	193,501
Rochester SD	485,563	1.01042935%	4,046,333	491,054	1.05791377%	4,630,584
Rockingham County	254,603	0.52981455%	2,121,679	258,858	0.55767684%	2,441,002
Rockingham Planning Comm	1,131	0.00235355%	9,425	1,031	0.00222116%	9,722
Rollinsford SD	21,840	0.04544781%	181,999	21,277	0.04583861%	200,640

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Rumney SD	\$ 18,709	0.03893238%	\$ 155,907	\$ 19,282	0.04154063%	\$ 181,827
Rye SD	87,508	0.18209924%	729,229	80,882	0.17425004%	762,708
Rye Water District	759	0.00157944%	6,325	708	0.00152530%	6,676
Salem Housing Authority	995	0.00207054%	8,292	960	0.00206820%	9,053
Salem SD	512,923	1.06736397%	4,274,332	494,003	1.06426702%	4,658,392
Sanborn Regional SD	222,375	0.46274989%	1,853,114	227,845	0.49086325%	2,148,553
Sanbornton Public Library	245	0.00050983%	2,042	228	0.00049120%	2,150
Sandown Public Library	267	0.00055561%	2,225	296	0.00063769%	2,791
SAU 02	3,414	0.00710434%	28,450	3,291	0.00709004%	31,034
SAU 03	151,697	0.31567294%	1,264,134	135,625	0.29218692%	1,278,928
SAU 06	2,843	0.00591612%	23,692	2,579	0.00555613%	24,320
SAU 07	3,678	0.00765371%	30,650	2,443	0.00526313%	23,037
SAU 09	3,520	0.00732492%	29,333	3,302	0.00711374%	31,137
SAU 13	2,534	0.00527311%	21,117	4,067	0.00876184%	38,351
SAU 15	2,166	0.00450732%	18,050	2,043	0.00440139%	19,265
SAU 16	9,989	0.02078655%	83,241	11,025	0.02375197%	103,965
SAU 19	7,489	0.01558419%	62,408	6,463	0.01392372%	60,945
SAU 20	2,150	0.00447403%	17,917	1,627	0.00350517%	15,342
SAU 21	7,516	0.01564037%	62,633	6,785	0.01461742%	63,982
SAU 23	16,330	0.03398181%	136,082	14,253	0.03070629%	134,404
SAU 24	13,818	0.02875448%	115,149	16,132	0.03475435%	152,123
SAU 29	9,284	0.01931948%	77,366	8,982	0.01935058%	84,699
SAU 34	1,967	0.00409322%	16,392	1,928	0.00415363%	18,181
SAU 35	7,428	0.01545725%	61,900	8,389	0.01807304%	79,107
SAU 39	7,230	0.01504522%	60,250	8,286	0.01785114%	78,136
SAU 41	5,186	0.01079177%	43,216	4,906	0.01056936%	46,263
SAU 42	1,266,452	2.63541553%	10,553,702	1,234,016	2.65853148%	11,636,631
SAU 44	14,799	0.03079589%	123,324	13,287	0.02862516%	125,295
SAU 46	3,364	0.00700030%	28,033	4,862	0.01047456%	45,848
SAU 48	7,747	0.01612107%	64,558	7,501	0.01615996%	70,734
SAU 50	4,177	0.00869210%	34,808	3,971	0.00855502%	37,446
SAU 53	32,459	0.06754536%	270,490	31,525	0.06791663%	297,277
SAU 55	4,555	0.00947870%	37,958	4,640	0.00999629%	43,755
SAU 56	5,023	0.01045258%	41,858	4,761	0.01025697%	44,896
SAU 58	1,084	0.00225574%	9,033	1,037	0.00223409%	9,779
SAU 67	5,361	0.01115594%	44,675	3,181	0.00685306%	29,996
SAU 70	4,589	0.00954945%	38,241	4,060	0.00874676%	38,285
Seabrook SD	116,662	0.24276707%	972,177	110,764	0.23862704%	1,044,492
Seacoast Charter School	14,072	0.02928304%	117,266	14,188	0.03056625%	133,791
Shaker Regional SD - SAU 80	171,725	0.35735009%	1,431,033	167,579	0.36102777%	1,580,251
Somersworth Housing Authority	1,683	0.00350223%	14,025	1,502	0.00323587%	14,164
Somersworth SD	165,243	0.34386141%	1,377,016	158,089	0.34058277%	1,490,761
Souhegan Coop SD	124,611	0.25930850%	1,038,419	127,755	0.27523200%	1,204,715
South Hampton SD	13,638	0.02837991%	113,649	12,691	0.02734116%	119,675
Southern NH Planning Comm	1,736	0.00361252%	14,467	1,819	0.00391881%	17,153
Stark SD	2,400	0.00499427%	20,000	2,985	0.00643081%	28,148
State of New Hampshire	9,474,996	19.71693485%	78,957,810	9,213,433	19.84917674%	86,881,629
Stewartstown SD	8,438	0.01755900%	70,316	8,794	0.01894556%	82,926
Stoddard SD	5,988	0.01246069%	49,900	6,082	0.01310290%	57,353
Strafford County	304,709	0.63408233%	2,539,226	321,370	0.69235104%	3,030,483

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Stratford SD	\$ 42,542	0.08852751%	\$ 354,514	\$ 44,721	0.09634574%	\$ 421,714
Stratford SD	8,114	0.01688478%	67,616	8,723	0.01879260%	82,257
Stratham SD	88,777	0.18473995%	739,804	83,460	0.17980402%	787,018
Sullivan County	98,917	0.20584072%	824,303	94,060	0.20264038%	886,975
Sunapee SD	87,998	0.18311890%	733,312	84,145	0.18127977%	793,478
Swnh District Fire Mutual Aid	5,699	0.01185930%	47,491	5,593	0.01204941%	52,741
Tamworth SD	33,193	0.06907277%	276,607	33,568	0.07231801%	316,542
Thornton Public School Library	84	0.00017480%	700	84	0.00018097%	792
Thornton SD	34,030	0.07081452%	283,582	32,402	0.06980601%	305,547
Tilton-Northfield Fire Dist	41,883	0.08715617%	349,023	36,943	0.07958902%	348,368
Timberlane Reg SD	505,564	1.05205031%	4,213,007	497,141	1.07102744%	4,687,983
Town of Albany	0	0.00000000%	0	63	0.00013573%	594
Town of Alexandria	3,432	0.00714180%	28,600	4,645	0.01000707%	43,802
Town of Allentown	30,368	0.06319410%	253,065	29,780	0.06415725%	280,822
Town of Alstead	4,079	0.00848817%	33,991	3,872	0.00834173%	36,513
Town of Alton	45,740	0.09518237%	381,164	42,724	0.09204346%	402,883
Town of Amherst	64,172	0.13353833%	534,763	61,920	0.13339881%	583,899
Town of Andover	4,426	0.00921026%	36,883	4,057	0.00874029%	38,257
Town of Antrim	18,755	0.03902810%	156,291	16,584	0.03572813%	156,385
Town of Ashland	14,634	0.03045253%	121,949	12,658	0.02727006%	119,364
Town of Atkinson	26,880	0.05593577%	223,999	25,470	0.05487190%	240,179
Town of Auburn	32,296	0.06720616%	269,132	29,939	0.06449979%	282,321
Town of Barnstead	28,462	0.05922782%	237,182	25,699	0.05536525%	242,339
Town of Barrington	36,775	0.07652671%	306,456	34,723	0.07480631%	327,434
Town of Bartlett	10,266	0.02136297%	85,549	10,781	0.02322630%	101,664
Town of Bedford	225,081	0.46838093%	1,875,663	209,557	0.45146407%	1,976,099
Town of Belmont	69,987	0.14563902%	583,221	64,617	0.13920916%	609,331
Town of Bennington	5,783	0.01203410%	48,191	5,950	0.01281852%	56,108
Town of Bethlehem	15,329	0.03189879%	127,741	15,203	0.03275294%	143,363
Town of Boscawen	18,852	0.03922995%	157,099	19,159	0.04127564%	180,667
Town of Bow	64,324	0.13385463%	536,030	63,779	0.13740379%	601,429
Town of Bradford	8,783	0.01827693%	73,191	8,028	0.01729531%	75,703
Town of Brentwood	18,505	0.03850787%	154,207	19,009	0.04095249%	179,253
Town of Bristol	46,204	0.09614793%	385,031	44,520	0.09591271%	419,819
Town of Brookline	32,330	0.06727692%	269,415	31,004	0.06679420%	292,364
Town of Campton	26,229	0.05458108%	218,574	26,831	0.05780400%	253,013
Town of Canaan	16,880	0.03512633%	140,666	17,903	0.03856975%	168,823
Town of Candia	15,710	0.03269163%	130,916	13,726	0.02957093%	129,435
Town of Canterbury	4,738	0.00985951%	39,483	5,768	0.01242643%	54,392
Town of Carroll	13,331	0.02774106%	111,091	13,795	0.02971958%	130,085
Town of Center Harbor	10,804	0.02248252%	90,033	9,070	0.01954017%	85,529
Town of Charlestown	16,606	0.03455615%	138,382	15,302	0.03296622%	144,296
Town of Chester	28,456	0.05921534%	237,132	22,026	0.04745223%	207,703
Town of Chesterfield	14,409	0.02998432%	120,074	15,254	0.03286281%	143,843
Town of Chichester	12,405	0.02581411%	103,374	12,302	0.02650310%	116,006
Town of Clarksville	122	0.00025388%	1,017	120	0.00025852%	1,132
Town of Colebrook	12,953	0.02695447%	107,941	13,573	0.02924131%	127,992
Town of Conway	81,556	0.16971346%	679,629	75,453	0.16255395%	711,513
Town of Cornish	691	0.00143793%	5,758	627	0.00135079%	5,913
Town of Croydon	119	0.00024763%	992	161	0.00034685%	1,518

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Danville	\$ 13,986	0.02910408%	\$ 116,549	\$ 14,591	0.03143447%	\$ 137,592
Town of Deerfield	19,649	0.04088847%	163,741	20,342	0.04382427%	191,823
Town of Deering	4,379	0.00911245%	36,491	3,399	0.00732272%	32,052
Town of Derry	444,107	0.92416174%	3,700,869	422,043	0.90923829%	3,979,818
Town of Dorchester	254	0.00052856%	2,117	160	0.00034470%	1,509
Town of Dublin	7,074	0.01472060%	58,950	6,238	0.01343898%	58,824
Town of Dunbarton	12,890	0.02682337%	107,416	12,488	0.02690382%	117,760
Town of Durham	148,190	0.30837507%	1,234,909	146,994	0.31667999%	1,386,137
Town of East Kingston	13,795	0.02870662%	114,958	12,843	0.02766862%	121,108
Town of Effingham	2,382	0.00495681%	19,850	4,303	0.00927027%	40,577
Town of Enfield	21,272	0.04426584%	177,266	20,602	0.04438440%	194,275
Town of Epping	66,371	0.13811433%	553,088	63,469	0.13673594%	598,506
Town of Epsom	23,581	0.04907074%	196,507	22,422	0.04830536%	211,437
Town of Exeter	164,399	0.34210509%	1,369,983	163,965	0.35324187%	1,546,171
Town of Farmington	31,256	0.06504198%	260,465	31,770	0.06844445%	299,588
Town of Fitzwilliam	7,885	0.01640824%	65,708	7,276	0.01567522%	68,612
Town of Francestown	650	0.00135261%	5,417	630	0.00135726%	5,941
Town of Franconia	8,185	0.01703253%	68,208	7,545	0.01625475%	71,149
Town of Freedom	6,554	0.01363851%	54,616	5,866	0.01263756%	55,316
Town of Gilford	100,661	0.20946989%	838,836	91,528	0.19718551%	863,099
Town of Gilmanton	22,273	0.04634886%	185,607	20,500	0.04416466%	193,313
Town of Goffstown	150,499	0.31317997%	1,254,151	133,463	0.28752916%	1,258,541
Town of Gorham	21,376	0.04448226%	178,132	19,771	0.04259412%	186,438
Town of Goshen	479	0.00099677%	3,992	453	0.00097593%	4,272
Town of Grafton	5,002	0.01040888%	41,683	5,164	0.01112519%	48,696
Town of Grantham	13,956	0.02904165%	116,299	11,604	0.02499935%	109,424
Town of Greenfield	6,904	0.01436684%	57,533	8,157	0.01757323%	76,920
Town of Greenland	34,251	0.07127441%	285,423	31,378	0.06759993%	295,891
Town of Greenville	13,185	0.02743724%	109,874	12,518	0.02696845%	118,043
Town of Groton	279	0.00058058%	2,325	276	0.00059461%	2,603
Town of Hampstead	50,527	0.10514385%	421,056	45,287	0.09756512%	427,051
Town of Hampton	274,554	0.57133146%	2,287,936	260,528	0.56127464%	2,456,750
Town of Hampton Falls	20,234	0.04210582%	168,616	15,286	0.03293175%	144,145
Town of Hancock	6,382	0.01328058%	53,183	7,596	0.01636462%	71,629
Town of Hanover	151,517	0.31529837%	1,262,634	139,421	0.30036492%	1,314,724
Town of Harrisville	2,747	0.00571635%	22,892	2,206	0.00475255%	20,802
Town of Haverhill	8,962	0.01864942%	74,683	15,023	0.03236515%	141,665
Town of Hebron	2,750	0.00572260%	22,917	2,698	0.00581250%	25,442
Town of Henniker	33,683	0.07009243%	280,690	29,136	0.06276983%	274,749
Town of Hillsborough	45,512	0.09470792%	379,264	46,670	0.10054462%	440,093
Town of Hinsdale	20,143	0.04191645%	167,857	16,490	0.03552562%	155,499
Town of Holderness	16,581	0.03450413%	138,174	15,384	0.03314288%	145,069
Town of Hollis	74,133	0.15426661%	617,771	66,088	0.14237824%	623,202
Town of Hooksett	177,688	0.36975875%	1,480,724	157,440	0.33918458%	1,484,641
Town of Hopkinton	39,982	0.08320030%	333,181	38,983	0.08398395%	367,605
Town of Hudson	318,170	0.66209391%	2,651,400	281,570	0.60660697%	2,655,173
Town of Jackson	6,849	0.01425238%	57,075	6,065	0.01306628%	57,192
Town of Jaffrey	39,603	0.08241162%	330,023	44,388	0.09562833%	418,574
Town of Jefferson	328	0.00068255%	2,733	355	0.00076480%	3,348
Town of Kensington	13,951	0.02903125%	116,258	11,288	0.02431857%	106,445

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Kingston	\$ 28,766	0.05986043%	\$ 239,715	\$ 26,875	0.05789879%	\$ 253,428
Town of Lancaster	20,730	0.04313797%	172,749	20,669	0.04452875%	194,906
Town of Lee	27,189	0.05657878%	226,574	27,660	0.05958997%	260,831
Town of Lempster	558	0.00116117%	4,650	628	0.00135295%	5,922
Town of Lincoln	27,089	0.05637069%	225,740	24,295	0.05234051%	229,099
Town of Lisbon	6,914	0.01438765%	57,616	7,494	0.01614488%	70,668
Town of Litchfield	45,703	0.09510538%	380,856	46,359	0.09987461%	437,160
Town of Littleton	70,610	0.14693545%	588,413	62,660	0.13499305%	590,877
Town of Londonderry	412,951	0.85932785%	3,441,237	385,271	0.83001767%	3,633,062
Town of Loudon	27,976	0.05821649%	233,132	27,565	0.05938531%	259,935
Town of Lyme	6,004	0.01249399%	50,033	5,857	0.01261817%	55,231
Town of Madison	12,477	0.02596394%	103,974	11,066	0.02384030%	104,351
Town of Marlborough	6,792	0.01413377%	56,600	8,427	0.01815491%	79,466
Town of Marlow	500	0.00104047%	4,167	494	0.00106426%	4,658
Town of Mason	5,062	0.01053374%	42,183	4,780	0.01029791%	45,075
Town of Meredith	51,245	0.10663797%	427,039	49,908	0.10752048%	470,627
Town of Merrimack	285,766	0.59466301%	2,381,369	267,479	0.57624969%	2,522,297
Town of Middleton	10,292	0.02141707%	85,766	8,222	0.01771326%	77,533
Town of Milford	101,556	0.21133234%	846,295	100,014	0.21546752%	943,121
Town of Milton	24,142	0.05023815%	201,182	24,624	0.05304930%	232,202
Town of Monroe	564	0.00117365%	4,700	392	0.00084451%	3,696
Town of Mont Vernon	11,490	0.02391005%	95,749	10,046	0.02164284%	94,733
Town of Moultonborough	40,103	0.08345209%	334,190	44,167	0.09515222%	416,490
Town of Nelson	482	0.00100301%	4,017	485	0.00104487%	4,573
Town of New Boston	22,349	0.04650701%	186,240	21,611	0.04655817%	203,789
Town of New Castle	15,776	0.03282897%	131,466	15,497	0.03338633%	146,135
Town of New Durham	13,384	0.02785135%	111,533	12,597	0.02713864%	118,788
Town of New Hampton	11,286	0.02348553%	94,049	13,460	0.02899787%	126,926
Town of New Ipswich	14,045	0.02922686%	117,041	15,558	0.03351774%	146,710
Town of New London	32,175	0.06695437%	268,123	32,625	0.07028644%	307,650
Town of Newbury	12,335	0.02566844%	102,791	10,800	0.02326723%	101,843
Town of Newfields	9,289	0.01932989%	77,408	7,806	0.01681704%	73,610
Town of Newington	59,028	0.12283395%	491,897	56,973	0.12274113%	537,249
Town of Newmarket	50,489	0.10506478%	420,739	46,999	0.10125340%	443,195
Town of Newport	53,614	0.11156772%	446,781	51,221	0.11034917%	483,008
Town of Newton	16,705	0.03476217%	139,207	16,920	0.03645200%	159,554
Town of North Hampton	86,810	0.18064674%	723,412	78,637	0.16941348%	741,538
Town of Northfield	20,430	0.04251368%	170,249	18,236	0.03928716%	171,963
Town of Northumberland	7,532	0.01567367%	62,766	5,702	0.01228424%	53,769
Town of Northwood	25,892	0.05387980%	215,765	25,153	0.05418896%	237,190
Town of Nottingham	20,321	0.04228686%	169,341	20,605	0.04439087%	194,303
Town of Orford	3,227	0.00671521%	26,892	3,138	0.00676042%	29,591
Town of Ossipee	25,850	0.05379240%	215,415	29,058	0.06260179%	274,014
Town of Pelham	157,822	0.32841872%	1,315,175	147,048	0.31679633%	1,386,646
Town of Pembroke	33,389	0.06948063%	278,240	33,823	0.07286738%	318,947
Town of Peterborough	49,208	0.10239909%	410,064	48,642	0.10479304%	458,689
Town of Piermont	2,192	0.00456143%	18,267	2,126	0.00458020%	20,048
Town of Pittsburg	2,972	0.00618457%	24,767	2,931	0.00631447%	27,639
Town of Pittsfield	23,163	0.04820090%	193,024	24,376	0.05251501%	229,863
Town of Plainfield	7,967	0.01657888%	66,391	8,323	0.01793085%	78,485

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, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Plaistow	\$ 59,025	0.12282771%	\$ 491,872	\$ 52,959	0.11409347%	\$ 499,397
Town of Plymouth	62,245	0.12952835%	518,705	61,901	0.13335788%	583,719
Town of Raymond	54,695	0.11381722%	455,789	54,983	0.11845392%	518,483
Town of Rindge	25,673	0.05342407%	213,940	23,962	0.05162310%	225,959
Town of Rollinsford	8,173	0.01700755%	68,108	9,481	0.02042562%	89,405
Town of Rumney	3,910	0.00813649%	32,583	4,328	0.00932413%	40,813
Town of Rye	70,878	0.14749314%	590,646	66,883	0.14409097%	630,699
Town of Salem	506,085	1.05313448%	4,217,349	498,715	1.07441843%	4,702,826
Town of Salisbury	194	0.00040370%	1,617	171	0.00036840%	1,613
Town of Sanbornton	22,729	0.04729777%	189,407	19,518	0.04204906%	184,053
Town of Sandown	22,024	0.04583071%	183,532	21,386	0.04607343%	201,668
Town of Sandwich	7,295	0.01518049%	60,791	7,681	0.01654774%	72,431
Town of Seabrook	212,551	0.44230670%	1,771,247	189,536	0.40833135%	1,787,303
Town of Shelburne	261	0.00054313%	2,175	264	0.00056875%	2,489
Town of South Hampton	3,290	0.00684631%	27,417	3,443	0.00741751%	32,467
Town of Springfield	5,203	0.01082715%	43,358	5,016	0.01080634%	47,300
Town of Stark	104	0.00021642%	867	104	0.00022405%	981
Town of Stewartstown	114	0.00023723%	950	113	0.00024344%	1,066
Town of Strafford	18,581	0.03866602%	154,841	16,563	0.03568289%	156,187
Town of Stratford	251	0.00052232%	2,092	251	0.00054075%	2,367
Town of Stratham	40,127	0.08350203%	334,390	39,947	0.08606076%	376,696
Town of Sugar Hill	5,927	0.01233375%	49,391	5,318	0.01145696%	50,148
Town of Sunapee	19,724	0.04104454%	164,366	18,949	0.04082323%	178,687
Town of Sutton	7,950	0.01654350%	66,250	7,531	0.01622459%	71,016
Town of Swanzey	29,237	0.06084056%	243,640	30,510	0.06572994%	287,706
Town of Tamworth	9,211	0.01916757%	76,758	10,840	0.02335341%	102,220
Town of Thornton	14,136	0.02941622%	117,799	12,091	0.02604853%	114,017
Town of Tilton	38,912	0.08097369%	324,265	43,239	0.09315296%	407,739
Town of Troy	7,514	0.01563621%	62,616	5,251	0.01131262%	49,516
Town of Troy Water And Sewer	430	0.00089481%	3,583	426	0.00091776%	4,017
Town of Tuftonboro	19,532	0.04064500%	162,766	19,088	0.04112268%	179,998
Town of Unity	416	0.00086567%	3,467	396	0.00085313%	3,734
Town of Wakefield	45,633	0.09495971%	380,273	42,387	0.09131743%	399,705
Town of Walpole	18,189	0.03785029%	151,574	15,236	0.03282404%	143,674
Town of Warner	12,195	0.02537711%	101,624	10,368	0.02233655%	97,769
Town of Warren	1,843	0.00383518%	15,358	1,808	0.00389511%	17,049
Town of Washington	2,706	0.00563103%	22,550	2,748	0.00592022%	25,913
Town of Waterville Valley	20,884	0.04345843%	174,032	17,159	0.03696690%	161,807
Town of Weare	37,348	0.07771909%	311,231	29,332	0.06319209%	276,597
Town of Webster	4,999	0.01040264%	41,658	4,625	0.00996398%	43,613
Town of Westmoreland	592	0.00123192%	4,933	598	0.00128832%	5,639
Town of Whitefield	15,102	0.03142641%	125,849	14,720	0.03171238%	138,808
Town of Wilmot	3,241	0.00674434%	27,008	3,275	0.00705557%	30,883
Town of Wilton	21,843	0.04545406%	182,024	17,893	0.03854821%	168,729
Town of Winchester	16,089	0.03348031%	134,074	15,900	0.03425454%	149,935
Town of Windham	164,216	0.34172428%	1,368,458	159,181	0.34293534%	1,501,059
Town of Wolfeboro	81,782	0.17018375%	681,512	77,515	0.16699627%	730,958
Town of Woodstock	19,105	0.03975643%	159,207	17,681	0.03809148%	166,730
Unity SD	11,298	0.02351050%	94,149	10,850	0.02337495%	102,314
Village District of Eastman	649	0.00135053%	5,408	594	0.00127970%	5,601

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## Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2021			As of June 30, 2020		
	2021 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Village District of Eidelweiss	\$ 317	0.00065966%	\$ 2,642	\$ 378	0.00081435%	\$ 3,564
Virtual Lrng Acad Charter Schl	71,166	0.14809245%	593,046	54,704	0.11785285%	515,853
Wakefield SD	46,519	0.09680343%	387,656	46,412	0.09998879%	437,660
Warner Village Water District	323	0.00067214%	2,692	342	0.00073680%	3,225
Warren SD	11,270	0.02345224%	93,916	10,485	0.02258861%	98,872
Washington SD	6,040	0.01256890%	50,333	4,610	0.00993166%	43,472
Waterville Estates Village Dis	858	0.00178545%	7,150	867	0.00186784%	8,176
Waterville Valley SD	8,916	0.01855370%	74,300	5,603	0.01207096%	52,836
Weare SD	96,921	0.20168716%	807,670	94,261	0.20307341%	888,871
Weeks Public Library	328	0.00068255%	2,733	318	0.00068509%	2,999
Wentworth SD	9,111	0.01895948%	75,925	9,173	0.01976207%	86,500
Westmoreland SD	16,961	0.03529489%	141,341	15,988	0.03444412%	150,765
White Mountains Reg SD	141,279	0.29399367%	1,177,318	136,137	0.29328996%	1,283,757
Wilton-Lyndeborough Coop SD	75,317	0.15673045%	627,638	77,298	0.16652877%	728,911
Winchester SD	41,282	0.08590552%	344,015	48,536	0.10456468%	457,689
Windham SD	358,416	0.74584358%	2,986,782	367,120	0.79091363%	3,461,900
Winnacunnet Coop SD	186,942	0.38901581%	1,557,840	181,274	0.39053192%	1,709,393
Winnisquam Reg SD	171,834	0.35757691%	1,431,941	175,738	0.37860531%	1,657,189
Woodsville Fire District	1,229	0.00255748%	10,242	1,187	0.00255724%	11,193
Woodsville Water & Light Dept	1,063	0.00221204%	8,858	960	0.00206820%	9,053
	<b>\$ 48,055,116</b>	<b>100.0000%</b>	<b>\$ 400,456,828</b>	<b>\$ 46,417,205</b>	<b>100.0000%</b>	<b>\$ 437,708,995</b>

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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 Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer OPEB Expense		
				Investments	Assumptions			Investments	Assumptions			Contributions	Contributions			
Allenstown SD	0.09535301%	\$ 381,848	\$ -	\$ -	\$ -	\$ -	\$ (80)	\$ (4,770)	\$ -	\$ (61)	\$ (4,911)	\$ 18,186	\$ (2,733)	\$ 15,453		
Alton SD	0.13814346%	553,205	-	-	-	171	(115)	(6,911)	-	-	(7,026)	26,348	25,122	51,470		
Amherst SD	0.43671520%	1,748,856	-	-	-	441	(365)	(21,846)	-	-	(22,211)	83,293	69,792	153,085		
Andover SD	0.06002899%	240,390	-	-	-	-	(50)	(3,003)	-	(80)	(3,133)	11,449	(4,935)	6,514		
Androscoggin Valley Reg Refuse	0.00432212%	17,308	-	-	-	12	(4)	(216)	-	-	(220)	824	1,229	2,053		
Ashland Electric Dept - Emp	0.00000000%	-	-	-	-	-	-	-	-	(26)	(26)	-	(3,582)	(3,582)		
Ashland SD	0.05085203%	203,640	-	-	-	-	(42)	(2,544)	-	(46)	(2,632)	9,699	(2,552)	7,147		
Auburn SD	0.13564841%	543,213	-	-	-	218	(113)	(6,786)	-	-	(6,899)	25,872	28,446	54,318		
Barnstead SD	0.12820903%	513,422	-	-	-	36	(107)	(6,414)	-	-	(6,521)	24,453	15,972	40,425		
Barrington SD	0.24056335%	963,352	-	-	-	-	(201)	(12,034)	-	(25)	(12,260)	45,882	11,528	57,410		
Bartlett SD	0.07514080%	300,906	-	-	-	-	(63)	(3,759)	-	(45)	(3,867)	14,331	(2,504)	11,827		
Bath SD	0.02030585%	81,316	-	-	-	30	(17)	(1,016)	-	-	(1,033)	3,873	4,599	8,472		
Bcp Solid Waste District	0.00123816%	4,958	-	-	-	-	(1)	(62)	-	(17)	(80)	236	(2,065)	(1,829)		
Bedford SD	0.11407908%	4,461,406	-	-	-	586	(931)	(55,731)	-	-	(56,662)	212,485	112,231	324,716		
Belknap County	0.21048331%	842,895	-	-	-	-	(176)	(10,529)	-	(160)	(10,865)	40,145	(30,961)	9,184		
Belknap County Conserv. Dist	0.00033087%	1,325	-	-	-	-	-	(17)	-	(1)	(18)	63	(59)	4		
Berlin - Emp/Fire/Pol	0.23540886%	942,711	-	-	-	103	(197)	(11,776)	-	-	(11,973)	44,899	(4,661)	40,238		
Berlin Housing Authority	0.00168765%	6,758	-	-	-	1	(1)	(84)	-	-	(85)	322	72	394		
Berlin Water Works	0.00408073%	16,342	-	-	-	-	(3)	(204)	-	(1)	(208)	778	(124)	654		
Bethlehem SD	0.05360720%	214,674	-	-	-	178	(45)	(2,682)	-	-	(2,727)	10,224	22,516	32,740		
Bow SD - SAU 67	0.47264270%	1,892,730	-	-	-	122	(395)	(23,644)	-	-	(24,039)	90,146	38,146	128,292		
Brentwood SD	0.08963041%	358,931	-	-	-	57	(75)	(4,484)	-	-	(4,559)	17,095	12,245	29,340		
Brookline Public Library	0.00040578%	1,625	-	-	-	-	-	(20)	-	(4)	(24)	77	(469)	(392)		
Brookline SD	0.14690631%	588,296	-	-	-	-	(123)	(7,349)	-	(31)	(7,503)	28,019	1,372	29,391		
Campton SD	0.09380895%	375,664	-	-	-	-	(78)	(4,693)	-	(223)	(4,994)	17,892	(21,998)	(4,106)		
Campton/Thornton Fire Dept	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(5,739)	(5,739)		
Candia SD	0.07794175%	312,123	-	-	-	-	(65)	(3,899)	-	(58)	(4,022)	14,866	(5,521)	9,345		
Carroll County	0.22970291%	919,861	-	-	-	-	(192)	(11,491)	-	(85)	(11,768)	43,811	(16,242)	27,569		
Center Conway Fire Precinct	0.00427634%	17,125	-	-	-	1	(4)	(214)	-	-	(218)	816	(264)	552		
Central Hooksett Wtr Precinct	0.00106544%	4,267	-	-	-	-	(1)	(53)	-	(10)	(64)	203	(1,233)	(1,030)		
Cheshire County	0.21442462%	858,678	-	-	-	-	(179)	(10,726)	-	(693)	(11,598)	40,897	(102,864)	(61,967)		
Chester SD - (SAU 82)	0.12496068%	500,414	-	-	-	113	(104)	(6,251)	-	-	(6,355)	23,833	20,598	44,431		
Chesterfield SD	0.08120675%	325,198	-	-	-	-	(68)	(4,062)	-	(85)	(4,215)	15,488	(5,334)	10,154		
Chichester SD	0.06460290%	258,707	-	-	-	-	(54)	(3,232)	-	(95)	(3,381)	12,322	(6,918)	5,404		
City of Claremont	0.21831806%	874,270	-	-	-	-	(182)	(10,921)	-	(73)	(11,176)	41,639	(21,630)	20,009		
City of Concord	1.32259798%	5,296,434	-	-	-	2,731	(1,105)	(66,162)	-	-	(67,267)	252,255	239,013	491,268		
City of Dover	1.69003024%	6,767,842	-	-	-	449	(1,412)	(84,542)	-	-	(85,954)	322,334	66,019	388,353		
City of Franklin	0.21395432%	856,795	-	-	-	406	(179)	(10,703)	-	-	(10,882)	40,807	26,257	67,064		
City of Keene	0.65800486%	2,635,025	-	-	-	-	(550)	(32,916)	-	(177)	(33,643)	125,499	(62,096)	63,403		
City of Laconia	0.54122645%	2,167,378	-	-	-	1,407	(452)	(27,074)	-	-	(27,526)	103,226	131,163	234,389		
City of Lebanon	0.47940993%	1,919,830	-	-	-	559	(401)	(23,982)	-	-	(24,383)	91,436	40,293	131,729		
City of Manchester	3.32324239%	13,308,151	-	-	-	-	(2,776)	(166,242)	-	(415)	(169,433)	633,831	(262,726)	371,105		
City of Nashua	2.84052168%	11,375,063	-	-	-	5,308	(2,373)	(142,095)	-	-	(144,468)	541,764	468,861	1,010,625		
City of Portsmouth	0.96976146%	3,883,476	-	-	-	755	(810)	(48,511)	-	-	(49,321)	184,960	35,554	220,514		
City of Rochester	0.59198483%	2,370,644	-	-	-	291	(495)	(29,614)	-	-	(30,109)	112,907	19,675	132,582		
City of Somersworth	0.26415293%	1,057,818	-	-	-	461	(221)	(13,214)	-	-	(13,435)	50,381	42,803	93,184		
Claremont SD	0.45163973%	1,808,622	-	-	-	918	(377)	(22,593)	-	-	(22,970)	86,140	130,202	216,342		
Cocheco Academy of The Arts	0.00392674%	15,725	-	-	-	-	(3)	(196)	-	(74)	(273)	749	(9,015)	(8,266)		
Colebrook SD	0.05806458%	232,524	-	-	-	-	(49)	(2,905)	-	(764)	(3,718)	11,074	(92,629)	(81,555)		
Community College System of NH	0.97058968%	3,886,793	-	-	-	-	(811)	(48,553)	-	(617)	(49,981)	185,117	(86,787)	98,330		

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		
														Total Employer OPEB Expense	Total Employer OPEB Expense	
Concord SD	1.32302666%	\$ 5,298,151	\$ -	\$ -	\$ -	\$ 633	633	\$ (1,105)	\$ (66,183)	\$ -	\$ -	\$ (67,288)	\$ 252,337	\$	144,345	\$ 396,682
Contoocook Valley SD	0.71416745%	2,859,932	-	-	-	744	744	(597)	(35,726)	-	-	(36,323)	136,211		120,047	256,258
Conway SD	0.42188848%	1,689,481	-	-	-	454	454	(352)	(21,105)	-	-	(21,457)	80,465		73,172	153,637
Conway Village Fire District	0.03129531%	125,324	-	-	-	-	-	(26)	(1,566)	-	(8)	(1,600)	5,969		(2,511)	3,458
Cook Memorial Library	0.00024139%	967	-	-	-	-	-	-	(12)	-	-	(12)	46		(13)	33
Coos County Institute	0.11662234%	467,022	-	-	-	-	-	(97)	(5,834)	-	(37)	(5,968)	22,243		(14,174)	8,069
Coos County Nursing Home	0.02110909%	84,533	-	-	-	58	58	(18)	(1,056)	-	-	(1,074)	4,026		7,035	11,061
Cornish SD	0.03634785%	145,557	-	-	-	216	216	(30)	(1,818)	-	-	(1,848)	6,933		27,973	34,906
County of Merrimack	0.68888190%	2,758,675	-	-	-	-	-	(576)	(34,461)	-	(554)	(35,591)	131,388		(111,429)	19,959
Croydon Village School	0.00574965%	23,025	-	-	-	18	18	(5)	(288)	-	-	(293)	1,097		3,615	4,712
Deerfield Community School	0.14043666%	562,388	-	-	-	-	-	(117)	(7,025)	-	(33)	(7,175)	26,785		3,849	30,634
Derry Coop SD	0.88678799%	3,551,203	-	-	-	-	-	(741)	(44,361)	-	(254)	(45,356)	169,134		6,543	175,677
Derry Housing Authority	0.00026012%	1,042	-	-	-	-	-	-	(13)	-	(1)	(14)	50		(187)	(137)
Dover Housing Authority	0.00808239%	32,366	-	-	-	-	-	(7)	(404)	-	(8)	(419)	1,542		(897)	645
Dresden SD	0.18357879%	735,154	-	-	-	-	-	(153)	(9,183)	-	(156)	(9,492)	35,013		(8,910)	26,103
Dunbarton SD - SAU 67	0.05767544%	230,965	-	-	-	120	120	(48)	(2,885)	-	-	(2,933)	11,000		16,817	27,817
East Kingston SD	0.03882001%	155,457	-	-	-	-	-	(32)	(1,942)	-	(253)	(2,227)	7,404		(28,575)	(21,171)
Epping SD	0.28025736%	1,122,310	-	-	-	184	184	(234)	(14,020)	-	-	(14,254)	53,453		33,041	86,494
Epsom SD	0.10590548%	424,106	-	-	-	-	-	(88)	(5,298)	-	(69)	(5,455)	20,199		(2,852)	17,347
Errol SD	0.00535843%	21,458	-	-	-	-	-	(4)	(268)	-	(24)	(296)	1,022		(2,399)	(1,377)
Exeter Reg Coop SD	0.91837463%	3,677,694	-	-	-	119	119	(767)	(45,941)	-	-	(46,708)	175,159		50,111	225,270
Exeter SD	0.33792031%	1,353,225	-	-	-	137	137	(282)	(16,904)	-	-	(17,186)	64,450		29,481	93,931
Fall Mountain Reg SD	0.44312867%	1,774,539	-	-	-	-	-	(370)	(22,167)	-	(486)	(23,023)	84,517		(34,888)	49,629
Farmington SD - (SAU 61)	0.26023868%	1,042,144	-	-	-	585	585	(217)	(13,018)	-	-	(13,235)	49,634		77,561	127,195
Franklin SD	0.22210122%	889,420	-	-	-	58	58	(186)	(11,110)	-	-	(11,296)	42,361		15,557	57,918
Freedom SD	0.02075742%	83,125	-	-	-	-	-	(17)	(1,038)	-	(97)	(1,152)	3,959		(10,112)	(6,153)
Fremont - Police	0.02707100%	108,408	-	-	-	5	5	(23)	(1,354)	-	-	(1,377)	5,163		(1,110)	4,053
Fremont SD - SAU 83	0.09988947%	400,014	-	-	-	-	-	(83)	(4,997)	-	(89)	(5,169)	19,052		(7,635)	11,417
Gilford SD	0.35189801%	1,409,200	-	-	-	-	-	(294)	(17,603)	-	(343)	(18,240)	67,116		(28,352)	38,764
Gilmanston SD	0.11346138%	454,364	-	-	-	519	519	(95)	(5,676)	-	-	(5,771)	21,640		55,897	77,537
Goffstown SD	0.66196281%	2,650,875	-	-	-	-	-	(553)	(33,114)	-	(207)	(33,874)	126,254		1,004	127,258
Goffstown Village Precinct	0.00078660%	3,150	-	-	-	-	-	(1)	(39)	-	(1)	(41)	150		(199)	(49)
Governor Wentworth Reg SD	0.72325909%	2,896,340	-	-	-	272	272	(604)	(36,180)	-	-	(36,784)	137,945		62,378	200,323
Grafton County	0.33167956%	1,328,233	-	-	-	-	-	(277)	(16,592)	-	(446)	(17,315)	63,260		(73,352)	(10,092)
Grantham SD	0.07031093%	281,565	-	-	-	-	-	(59)	(3,517)	-	(165)	(3,741)	13,410		(12,801)	609
Great Bay Elearning School	0.02361871%	94,583	-	-	-	-	-	(20)	(1,182)	-	(20)	(1,222)	4,505		(3,106)	1,399
Greenland SD	0.11937959%	478,064	-	-	-	301	301	(100)	(5,972)	-	-	(6,072)	22,769		38,393	61,162
Grs Coop SD	0.10623635%	425,431	-	-	-	88	88	(89)	(5,314)	-	-	(5,403)	20,262		16,933	37,195
Hampstead SD	0.28781535%	1,152,576	-	-	-	377	377	(240)	(14,398)	-	-	(14,638)	54,894		52,824	107,718
Hampton Falls SD	0.09642053%	386,123	-	-	-	-	-	(81)	(4,823)	-	(83)	(4,987)	18,390		(3,870)	14,520
Hampton SD - SAU 90	0.34361378%	1,376,025	-	-	-	-	-	(287)	(17,189)	-	(723)	(18,199)	65,536		(66,037)	(501)
Hanover SD	0.17234793%	690,179	-	-	-	-	-	(144)	(8,622)	-	(251)	(9,017)	32,871		(18,608)	14,263
Harrisville SD	0.01486210%	59,516	-	-	-	-	-	(12)	(743)	-	(16)	(771)	2,835		(1,029)	1,806
Haverhill Coop SD	0.18073414%	723,762	-	-	-	-	-	(151)	(9,041)	-	(69)	(9,261)	34,471		(2,892)	31,579
Henniker SD	0.11241259%	450,164	-	-	-	-	-	(94)	(5,623)	-	(53)	(5,770)	21,440		(2,863)	18,577
Hill SD	0.01426279%	57,116	-	-	-	-	-	(12)	(713)	-	(3)	(728)	2,720		860	3,580
Hillsboro-Deering SD	0.35849877%	1,435,633	-	-	-	-	-	(300)	(17,934)	-	(165)	(18,399)	68,375		2,233	70,608
Hillsborough County	0.70495927%	2,823,058	-	-	-	-	-	(589)	(35,265)	-	(583)	(36,437)	134,455		(116,352)	18,103
Hinsdale SD	0.17926083%	717,862	-	-	-	95	95	(150)	(8,967)	-	-	(9,117)	34,190		19,973	54,163
Holderness SD	0.06323780%	253,240	-	-	-	79	79	(53)	(3,163)	-	-	(3,216)	12,061		12,378	24,439

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 OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
Hollis SD	0.20877277%	\$ 836,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (174)	\$ (10,444)	\$ -	\$ (135)	\$ (10,753)	\$ 39,819	\$ (4,308)	\$ 35,511		
Hollis-Brookline Coop	0.35001476%	1,401,658	-	-	-	-	-	(292)	(17,509)	-	(93)	(17,894)	66,757	4,182	70,939		
Hooksett Public Library	0.00218707%	8,758	-	-	-	-	-	(2)	(109)	-	(1)	(112)	417	(81)	336		
Hooksett SD	0.29828874%	1,194,518	-	-	-	-	-	(249)	(14,922)	-	(446)	(15,617)	56,892	(37,529)	19,363		
Hooksett Sewer Commission	0.00246176%	9,858	-	-	-	-	-	(2)	(123)	-	(3)	(128)	470	(352)	118		
Hooksett Village Wtr Precinct	0.00214545%	8,592	-	-	-	-	-	(2)	(107)	-	-	(109)	409	40	449		
Hopkinton SD	0.28167032%	1,127,968	-	-	-	-	-	(235)	(14,090)	-	(697)	(15,022)	53,722	(65,328)	(11,606)		
Hudson SD	0.73759472%	2,953,748	-	-	-	-	-	(616)	(36,898)	-	(370)	(37,884)	140,679	(11,977)	128,702		
Inter-Lakes SD	0.38588399%	1,545,299	-	-	-	-	-	(322)	(19,303)	-	(58)	(19,683)	73,598	14,631	88,229		
Jackson SD	0.01720941%	68,916	-	-	-	25	25	(14)	(861)	-	-	(875)	3,282	3,167	6,449		
Jaffrey-Rindge Coop SD	0.35697968%	1,429,550	-	-	-	-	-	(298)	(17,858)	-	(666)	(18,822)	68,086	(57,329)	10,757		
John Stark SD	0.18664818%	747,445	-	-	-	5	5	(156)	(9,337)	-	-	(9,493)	35,599	3,674	39,273		
Kearsarge Reg SD - SAU 65	0.58556096%	2,344,919	-	-	-	59	59	(489)	(29,292)	-	-	(29,781)	111,682	41,198	152,880		
Keene SD	0.83509318%	3,344,188	-	-	-	-	-	(698)	(41,775)	-	(995)	(43,468)	159,275	(77,423)	81,852		
Kensington SD	0.05062312%	202,724	-	-	-	202	202	(42)	(2,532)	-	-	(2,574)	9,655	27,228	36,883		
Laconia Housing & Redevelopmnt	0.00824262%	33,008	-	-	-	21	21	(7)	(412)	-	-	(419)	1,572	2,801	4,373		
Laconia SD	0.52964600%	2,121,004	-	-	-	-	-	(442)	(26,495)	-	(2)	(26,939)	101,018	34,104	135,122		
Laconia Water Works	0.00617208%	24,717	-	-	-	-	-	(5)	(309)	-	(5)	(319)	1,177	(793)	384		
Lafayette Reg SD	0.04050765%	162,216	-	-	-	2	2	(34)	(2,026)	-	-	(2,060)	7,726	2,172	9,898		
Lakes Region Mutual Fire Aid	0.00898552%	35,983	-	-	-	-	-	(8)	(449)	-	(7)	(464)	1,714	(928)	786		
Lakes Region Planning Comm.	0.00132556%	5,308	-	-	-	-	-	(1)	(66)	-	(1)	(68)	253	(129)	124		
Land & Comm Heritage Inv Prog	0.00258453%	10,350	-	-	-	-	-	(2)	(129)	-	(1)	(132)	493	(21)	472		
Landaff SD	0.00294037%	11,775	-	-	-	5	5	(2)	(147)	-	-	(149)	561	783	1,344		
Lebanon SD	0.61912450%	2,479,326	-	-	-	-	-	(517)	(30,971)	-	(204)	(31,692)	118,084	10,226	128,310		
Lempster SD	0.02960559%	118,558	-	-	-	58	58	(25)	(1,481)	-	-	(1,506)	5,647	7,851	13,498		
Lincoln-Woodstock Coop SD	0.10978644%	439,647	-	-	-	-	-	(92)	(5,492)	-	(39)	(5,623)	20,939	(3,541)	17,398		
Lisbon Reg SD	0.09894056%	396,214	-	-	-	-	-	(83)	(4,949)	-	(12)	(5,044)	18,871	3,629	22,500		
Uitchfield SD	0.33653232%	1,347,667	-	-	-	-	-	(281)	(16,835)	-	(364)	(17,480)	64,186	(25,135)	39,051		
Littleton Public Library	0.00087816%	3,517	-	-	-	-	-	(1)	(44)	-	-	(45)	167	(74)	93		
Littleton SD	0.22443396%	898,761	-	-	-	-	-	(188)	(11,227)	-	(561)	(11,976)	42,806	(54,888)	(12,082)		
Littleton Water & Light Dept	0.00798666%	31,983	-	-	-	17	17	(7)	(400)	-	-	(407)	1,523	2,033	3,556		
Londonderry SD	1.2474863%	4,996,294	-	-	-	166	166	(1,042)	(62,412)	-	-	(63,454)	237,960	81,392	319,352		
Lower Bartlett Water Precinct	0.00011237%	450	-	-	-	4	4	-	(6)	-	-	(6)	21	484	505		
Lyme SD	0.08279868%	331,573	-	-	-	43	43	(69)	(4,142)	-	-	(4,211)	15,792	11,205	26,997		
Lyndeborough - Police	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	(400)	(400)		
Madison SD	0.04401612%	176,266	-	-	-	-	-	(37)	(2,202)	-	(48)	(2,287)	8,395	(5,462)	2,933		
Manchester SD	3.08427512%	12,351,190	-	-	-	-	-	(2,577)	(154,288)	-	(1,982)	(158,847)	588,254	(106,097)	482,157		
Marlborough SD	0.05195701%	208,065	-	-	-	162	162	(43)	(2,599)	-	-	(2,642)	9,910	20,680	30,590		
Marlow SD	0.01340336%	53,675	-	-	-	10	10	(11)	(670)	-	-	(681)	2,556	2,793	5,349		
Mascenic Reg SD	0.24077769%	964,211	-	-	-	331	331	(201)	(12,045)	-	-	(12,246)	45,923	50,653	96,576		
Mascoma Valley Regional SD	0.32708900%	1,309,850	-	-	-	-	-	(273)	(16,362)	-	(208)	(16,843)	62,385	(11,308)	51,077		
Mason SD (SAU 89)	0.02043487%	81,833	-	-	-	17	17	(17)	(1,022)	-	-	(1,039)	3,897	3,020	6,917		
Meriden Village Water District	0.00032047%	1,283	-	-	-	-	-	-	(16)	-	-	(16)	61	(37)	24		
Merrimack SD	0.96793023%	3,876,143	-	-	-	419	419	(809)	(48,420)	-	-	(49,229)	184,610	85,309	269,919		
Merrimack Valley SD	0.60964788%	2,441,377	-	-	-	25	25	(509)	(30,497)	-	-	(31,006)	116,276	28,804	145,080		
Merrimack Village District	0.00697949%	27,950	-	-	-	24	24	(6)	(349)	-	-	(355)	1,331	2,986	4,317		
Middleton SD	0.03037554%	121,641	-	-	-	67	67	(25)	(1,520)	-	-	(1,545)	5,793	9,405	15,198		
Milan SD	0.02191442%	87,758	-	-	-	10	10	(18)	(1,096)	-	-	(1,114)	4,180	3,000	7,180		
Milford Area Communication Ctr	0.00203724%	8,158	-	-	-	-	-	(2)	(102)	-	(3)	(107)	389	(317)	72		
Milford SD	0.62855118%	2,517,076	-	-	-	-	-	(525)	(31,443)	-	(1,107)	(33,075)	119,882	(91,414)	28,468		

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Milton SD	0.12814036%	\$ 513,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (107)	\$ (6,410)	\$ -	\$ (222)	\$ (6,739)	\$ 24,440	\$ (22,528)	\$ 1,912
Monadnock Reg SD- SAU 93	0.43864216%	1,756,572	-	-	-	61	61	(366)	(21,943)	-	-	(22,309)	83,661	31,152	114,813
Monroe SD	0.03038386%	121,674	-	-	-	-	-	(25)	(1,520)	-	(78)	(1,623)	5,795	(7,877)	(2,082)
Mont Vernon SD	0.06205583%	248,507	-	-	-	78	78	(52)	(3,104)	-	-	(3,156)	11,836	14,011	25,847
Moultonborough SD - SAU 45	0.20565344%	823,553	-	-	-	-	-	(172)	(10,288)	-	(161)	(10,621)	39,224	(11,302)	27,922
Nashua Airport Authority	0.00169389%	6,783	-	-	-	2	2	(1)	(85)	-	-	(86)	323	210	533
Nashua Housing Redevelop Auth	0.00839661%	33,625	-	-	-	11	11	(7)	(420)	-	-	(427)	1,601	1,279	2,880
Nelson SD	0.01673911%	67,033	-	-	-	41	41	(14)	(837)	-	-	(851)	3,193	5,372	8,565
New Boston SD	0.11347595%	454,422	-	-	-	-	-	(95)	(5,677)	-	(131)	(5,903)	21,643	(10,794)	10,849
New Castle SD	0.01984388%	79,466	-	-	-	5	5	(17)	(993)	-	-	(1,010)	3,785	928	4,713
New London-Springfield Wtr Sys	0.00107169%	4,292	-	-	-	-	-	(1)	(54)	-	(1)	(56)	204	(89)	115
Newfields SD	0.03407337%	136,449	-	-	-	-	-	(28)	(1,704)	-	(99)	(1,831)	6,499	(9,711)	(3,212)
Newfound Area SD	0.31868199%	1,276,184	-	-	-	-	-	(266)	(15,942)	-	(133)	(16,341)	60,781	(3,376)	57,405
Newington SD	0.01008548%	72,425	-	-	-	-	-	(15)	(905)	-	(22)	(942)	3,449	(1,662)	1,787
Newmarket Housing Authority	0.00051191%	2,050	-	-	-	11	11	-	(26)	-	-	(26)	98	1,394	1,492
Newmarket SD	0.32137889%	1,286,984	-	-	-	618	618	(268)	(16,077)	-	-	(16,345)	61,296	99,149	160,445
Newport SD	0.22518726%	901,778	-	-	-	-	-	(188)	(11,265)	-	(245)	(11,698)	42,949	(9,682)	33,267
Next Charter School	0.01650605%	66,100	-	-	-	-	-	(14)	(826)	-	(8)	(848)	3,148	1,644	4,792
NH Comm Development Fin Auth	0.00181042%	7,250	-	-	-	-	-	(2)	(91)	-	(5)	(98)	345	(569)	(224)
NH Municipal Bond Bank	0.00132140%	5,292	-	-	-	-	-	(1)	(66)	-	(1)	(68)	252	(133)	119
NH Retirement System	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.01633333%	65,408	-	-	-	30	30	(14)	(817)	-	-	(831)	3,115	2,094	5,209
North Country Charter Academy	0.00715220%	28,641	-	-	-	-	-	(6)	(358)	-	(79)	(443)	1,364	(8,651)	(7,287)
North Country Edu Svc Ag Inc	0.01711993%	68,558	-	-	-	-	-	(14)	(856)	-	(11)	(881)	3,265	(520)	2,745
North Hampton SD	0.12995911%	520,430	-	-	-	-	-	(109)	(6,501)	-	(316)	(6,926)	24,787	(31,931)	(7,144)
Northumberland SD	0.09721129%	389,289	-	-	-	147	147	(81)	(4,863)	-	-	(4,944)	18,541	21,532	40,073
Northwood SD	0.08847757%	354,314	-	-	-	177	177	(74)	(4,426)	-	-	(4,500)	16,875	24,554	41,429
Nottingham SD	0.11749633%	470,522	-	-	-	-	-	(98)	(5,878)	-	(163)	(6,139)	22,410	(14,091)	8,319
Oyster River Coop SD	0.71646897%	2,869,149	-	-	-	481	481	(599)	(35,841)	-	-	(36,440)	136,650	92,461	229,111
Pease Development Authority	0.08909561%	356,789	-	-	-	-	-	(74)	(4,457)	-	-	(4,531)	16,993	4,743	21,736
Pelham SD	0.42027159%	1,683,006	-	-	-	106	106	(351)	(21,024)	-	-	(21,375)	80,157	32,986	113,143
Pembroke SD	0.32980047%	1,320,709	-	-	-	-	-	(276)	(16,498)	-	(2,168)	(18,942)	62,902	(242,968)	(180,066)
Pemi Baker Coop	0.19337379%	774,379	-	-	-	-	-	(162)	(9,673)	-	(310)	(10,145)	36,882	(27,944)	8,938
Piermont SD	0.01688270%	67,608	-	-	-	24	24	(14)	(845)	-	-	(859)	3,220	3,251	6,471
Pittsburg SD	0.03816867%	152,849	-	-	-	14	14	(32)	(1,909)	-	-	(1,941)	7,280	5,280	12,560
Pittsfield SD	0.14846702%	594,546	-	-	-	222	222	(124)	(7,427)	-	-	(7,551)	28,317	33,005	61,322
Plainfield SD	0.08169161%	327,140	-	-	-	202	202	(68)	(4,087)	-	-	(4,155)	15,581	29,780	45,361
Plaistow Public Library	0.00110082%	4,408	-	-	-	-	-	(1)	(55)	-	-	(56)	210	(98)	112
Plymouth SD	0.13422920%	537,530	-	-	-	215	215	(112)	(6,715)	-	-	(6,827)	25,601	31,632	57,233
Plymouth Village Water & Sewer	0.00290916%	11,650	-	-	-	-	-	(2)	(146)	-	(34)	(182)	555	(4,276)	(3,721)
Portsmouth Housing Authority	0.00948078%	37,966	-	-	-	-	-	(8)	(474)	-	(8)	(490)	1,808	(1,093)	715
Portsmouth SD	0.94131704%	3,769,568	-	-	-	237	237	(786)	(47,089)	-	-	(47,875)	179,534	76,574	256,108
Profile SD	0.07930477%	317,581	-	-	-	-	-	(66)	(3,967)	-	(2)	(4,035)	15,126	938	16,064
Prospect Mountain High School	0.13098085%	524,522	-	-	-	-	-	(109)	(6,552)	-	(190)	(6,851)	24,982	(16,316)	8,666
Raymond SD	0.31925633%	1,278,484	-	-	-	190	190	(267)	(15,971)	-	-	(16,238)	60,891	29,218	90,109
Rivendell Interstate SD	0.04011644%	160,649	-	-	-	-	-	(34)	(2,007)	-	(150)	(2,191)	7,651	(16,929)	(9,278)
Rochester SD	1.01042935%	4,046,333	-	-	-	-	-	(844)	(50,546)	-	(1,739)	(53,129)	192,716	(160,187)	32,529
Rockingham County	0.52981455%	2,121,679	-	-	-	-	-	(443)	(26,503)	-	(1,021)	(27,967)	101,050	(153,695)	(52,645)
Rockingham Planning Comm	0.00235355%	9,425	-	-	-	5	5	(2)	(118)	-	-	(120)	449	565	1,014
Rollinsford SD	0.04544781%	181,999	-	-	-	-	-	(38)	(2,273)	-	(14)	(2,325)	8,668	1,936	10,604

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
Rumney SD	0.03893238%	\$ 155,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33)	\$ (1,948)	\$ -	\$ (96)	\$ (2,077)	\$ 7,425	\$ (9,341)	\$ (1,916)		
Rye SD	0.18209924%	729,229	-	-	-	288	288	(152)	(9,109)	-	-	(9,261)	34,731	42,769	77,500		
Rye Water District	0.00157944%	6,325	-	-	-	2	2	(1)	(79)	-	-	(80)	301	198	499		
Salem Housing Authority	0.00207054%	8,292	-	-	-	-	-	(2)	(104)	-	-	(106)	395	(112)	283		
Salem SD	1.06736397%	4,274,332	-	-	-	113	113	(892)	(53,394)	-	-	(54,286)	203,575	69,639	273,214		
Sanborn Regional SD	0.46274989%	1,853,114	-	-	-	-	-	(387)	(23,149)	-	(1,030)	(24,566)	88,259	(92,853)	(4,594)		
Sanbornton Public Library	0.00050983%	2,042	-	-	-	1	1	-	(26)	-	-	(26)	97	87	184		
Sandown Public Library	0.00055561%	2,225	-	-	-	-	-	-	(28)	-	(3)	(31)	106	(247)	(141)		
SAU 02	0.00710434%	28,450	-	-	-	-	-	(6)	(355)	-	-	(361)	1,355	(693)	662		
SAU 03	0.31567294%	1,264,134	-	-	-	860	860	(264)	(15,791)	-	-	(16,055)	60,207	109,143	169,350		
SAU 06	0.00591612%	23,692	-	-	-	13	13	(5)	(296)	-	-	(301)	1,128	1,837	2,965		
SAU 07	0.00765371%	30,650	-	-	-	88	88	(6)	(383)	-	-	(389)	1,460	9,900	11,360		
SAU 09	0.00732492%	29,333	-	-	-	8	8	(6)	(366)	-	-	(372)	1,397	856	2,253		
SAU 13	0.00527311%	21,117	-	-	-	-	-	(4)	(264)	-	(127)	(395)	1,006	(14,246)	(13,240)		
SAU 15	0.00450732%	18,050	-	-	-	4	4	(4)	(225)	-	-	(229)	860	257	1,117		
SAU 16	0.02078655%	83,241	-	-	-	-	-	(17)	(1,040)	-	(108)	(1,165)	3,965	(9,939)	(5,974)		
SAU 19	0.01558419%	62,408	-	-	-	61	61	(13)	(780)	-	-	(793)	2,972	7,471	10,443		
SAU 20	0.00447403%	17,917	-	-	-	36	36	(4)	(224)	-	-	(228)	853	4,354	5,207		
SAU 21	0.01564037%	62,633	-	-	-	37	37	(13)	(782)	-	-	(795)	2,983	7,731	10,714		
SAU 23	0.03398181%	136,082	-	-	-	120	120	(28)	(1,700)	-	-	(1,728)	6,481	16,128	22,609		
SAU 24	0.02875448%	115,149	-	-	-	-	-	(24)	(1,438)	-	(220)	(1,682)	5,484	(21,363)	(15,879)		
SAU 29	0.01931948%	77,366	-	-	-	-	-	(16)	(966)	-	(1)	(983)	3,685	(1,635)	2,050		
SAU 34	0.00409322%	16,392	-	-	-	-	-	(3)	(205)	-	(2)	(210)	781	(441)	340		
SAU 35	0.01545725%	61,900	-	-	-	-	-	(13)	(773)	-	(96)	(882)	2,948	(7,611)	(4,663)		
SAU 39	0.01504522%	60,250	-	-	-	-	-	(13)	(753)	-	(102)	(868)	2,870	(6,635)	(3,765)		
SAU 41	0.01079177%	43,216	-	-	-	8	8	(9)	(540)	-	-	(549)	2,058	1,075	3,133		
SAU 42	2.63541553%	10,553,702	-	-	-	-	-	(2,202)	(131,834)	-	(846)	(134,882)	502,644	18,418	521,062		
SAU 44	0.03079589%	123,324	-	-	-	79	79	(26)	(1,541)	-	-	(1,567)	5,874	9,609	15,483		
SAU 46	0.00700030%	28,033	-	-	-	-	-	(6)	(350)	-	(128)	(484)	1,335	(13,073)	(11,738)		
SAU 48	0.01612107%	64,558	-	-	-	-	-	(13)	(806)	-	(1)	(820)	3,075	687	3,762		
SAU 50	0.00869210%	34,808	-	-	-	5	5	(7)	(435)	-	-	(442)	1,658	805	2,463		
SAU 53	0.06754536%	270,490	-	-	-	-	-	(56)	(3,379)	-	(13)	(3,448)	12,883	1,012	13,895		
SAU 55	0.00947870%	37,958	-	-	-	-	-	(8)	(474)	-	(19)	(501)	1,808	(1,349)	459		
SAU 56	0.01045258%	41,858	-	-	-	7	7	(9)	(523)	-	-	(532)	1,994	834	2,828		
SAU 58	0.00225574%	9,033	-	-	-	1	1	(2)	(113)	-	-	(115)	430	148	578		
SAU 67	0.01115594%	44,675	-	-	-	157	157	(9)	(558)	-	-	(567)	2,128	19,064	21,192		
SAU 70	0.00954945%	38,241	-	-	-	30	30	(8)	(478)	-	-	(486)	1,821	3,707	5,528		
Seabrook SD	0.24276707%	972,177	-	-	-	152	152	(203)	(12,144)	-	-	(12,347)	46,302	34,310	80,612		
Seacoast Charter School	0.02928304%	117,266	-	-	-	-	-	(24)	(1,465)	-	(47)	(1,536)	5,585	(1,254)	4,331		
Shaker Regional SD - SAU 80	0.35735009%	1,431,033	-	-	-	-	-	(299)	(17,876)	-	(134)	(18,309)	68,156	(1,285)	66,871		
Somersworth Housing Authority	0.00350223%	14,025	-	-	-	9	9	(3)	(175)	-	-	(178)	668	1,162	1,830		
Somersworth SD	0.34386141%	1,377,016	-	-	-	121	121	(287)	(17,201)	-	-	(17,488)	65,584	27,994	93,578		
Souhegan Coop SD	0.25930850%	1,038,419	-	-	-	-	-	(217)	(12,972)	-	(584)	(13,773)	49,457	(56,192)	(6,735)		
South Hampton SD	0.02837991%	113,649	-	-	-	38	38	(24)	(1,420)	-	-	(1,444)	5,413	5,813	11,226		
Southern NH Planning Comm	0.00361252%	14,467	-	-	-	-	-	(3)	(181)	-	(11)	(195)	689	(1,066)	(377)		
Stark SD	0.00499427%	20,000	-	-	-	-	-	(4)	(250)	-	(52)	(306)	953	(6,310)	(5,357)		
State of New Hampshire	19.71693485%	78,957,810	-	-	-	-	-	(16,475)	(986,326)	-	(4,842)	(1,007,643)	3,760,543	(992,663)	2,767,880		
Stewartstown SD	0.01755900%	70,316	-	-	-	-	-	(15)	(878)	-	(51)	(944)	3,349	(4,507)	(1,158)		
Stoddard SD	0.01246069%	49,900	-	-	-	-	-	(10)	(623)	-	(24)	(657)	2,377	(1,643)	734		
Strafford County	0.63408233%	2,539,226	-	-	-	-	-	(530)	(31,719)	-	(2,134)	(34,383)	120,937	(277,919)	(156,982)		

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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 Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Stratford SD	0.08852751%	\$ 354,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (74)	\$ (4,429)	\$ -	\$ (286)	\$ (4,789)	\$ 16,885	\$ (30,200)	\$ (13,315)
Stratford SD	0.01688478%	67,616	-	-	-	-	-	(14)	(845)	-	(70)	(929)	3,220	(7,997)	(4,777)
Stratham SD	0.18473995%	739,804	-	-	-	181	181	(154)	(9,241)	-	-	(9,395)	35,235	31,262	66,497
Sullivan County	0.20584072%	824,303	-	-	-	117	117	(172)	(10,297)	-	-	(10,469)	39,259	2,607	41,866
Sunapee SD	0.18311890%	733,312	-	-	-	68	68	(153)	(9,160)	-	-	(9,313)	34,926	15,800	50,726
Swnh District Fire Mutual Aid	0.01185930%	47,491	-	-	-	-	-	(10)	(593)	-	(7)	(610)	2,262	(1,245)	1,017
Tamworth SD	0.06907277%	276,607	-	-	-	-	-	(58)	(3,455)	-	(118)	(3,631)	13,174	(14,351)	(1,177)
Thornton Public School Library	0.00017480%	700	-	-	-	-	-	-	(9)	-	-	(9)	33	(28)	5
Thornton SD	0.07081452%	283,582	-	-	-	37	37	(59)	(3,542)	-	-	(3,601)	13,506	9,742	23,248
Tilton-Northfield Fire Dist	0.08715617%	349,023	-	-	-	277	277	(73)	(4,360)	-	-	(4,433)	16,623	28,140	44,763
Timberlane Reg SD	1.05205031%	4,213,007	-	-	-	-	-	(879)	(52,628)	-	(695)	(54,202)	200,654	(28,927)	171,727
Town of Albany	0.00000000%	-	-	-	-	-	-	-	-	-	(5)	(5)	-	(667)	(667)
Town of Alexandria	0.00714180%	28,600	-	-	-	-	-	(6)	(357)	-	(105)	(468)	1,362	(12,519)	(11,157)
Town of Allentown	0.06319410%	253,065	-	-	-	-	-	(53)	(3,161)	-	(35)	(3,249)	12,053	(6,318)	5,735
Town of Alstead	0.00848817%	33,991	-	-	-	5	5	(7)	(425)	-	-	(432)	1,619	(373)	1,246
Town of Alton	0.09518237%	381,164	-	-	-	115	115	(80)	(4,761)	-	-	(4,841)	18,154	7,083	25,237
Town of Amherst	0.13353833%	534,763	-	-	-	5	5	(112)	(6,680)	-	-	(6,792)	25,469	(5,934)	19,535
Town of Andover	0.00921026%	36,883	-	-	-	17	17	(8)	(461)	-	-	(469)	1,757	3,397	5,154
Town of Antrim	0.03902810%	156,291	-	-	-	121	121	(33)	(1,952)	-	-	(1,985)	7,444	13,363	20,807
Town of Ashland	0.03045253%	121,949	-	-	-	117	117	(25)	(1,523)	-	-	(1,548)	5,808	12,022	17,830
Town of Atkinson	0.05593577%	223,999	-	-	-	39	39	(47)	(2,798)	-	-	(2,845)	10,668	6,446	17,114
Town of Auburn	0.06720616%	269,132	-	-	-	99	99	(56)	(3,362)	-	-	(3,418)	12,818	3,411	16,229
Town of Barnstead	0.05922782%	237,182	-	-	-	142	142	(49)	(2,963)	-	-	(3,012)	11,296	16,072	27,368
Town of Barrington	0.07652671%	306,456	-	-	-	63	63	(64)	(3,828)	-	-	(3,892)	14,596	548	15,144
Town of Bartlett	0.02136297%	85,549	-	-	-	-	-	(18)	(1,069)	-	(69)	(1,156)	4,074	(8,020)	(3,946)
Town of Bedford	0.46838093%	1,875,663	-	-	-	619	619	(391)	(23,430)	-	-	(23,821)	89,333	38,022	127,355
Town of Belmont	0.14563902%	583,221	-	-	-	235	235	(122)	(7,285)	-	-	(7,407)	27,777	19,643	47,420
Town of Bennington	0.01203410%	48,191	-	-	-	-	-	(10)	(602)	-	(29)	(641)	2,295	(4,126)	(1,831)
Town of Bethlehem	0.03189879%	127,741	-	-	-	-	-	(27)	(1,596)	-	(31)	(1,654)	6,084	(5,140)	944
Town of Boscaawen	0.03922995%	157,099	-	-	-	-	-	(33)	(1,962)	-	(75)	(2,070)	7,482	(10,028)	(2,546)
Town of Bow	0.13385463%	536,030	-	-	-	-	-	(112)	(6,696)	-	(130)	(6,938)	25,530	(18,186)	7,344
Town of Bradford	0.01827693%	73,191	-	-	-	36	36	(15)	(914)	-	-	(929)	3,486	4,080	7,566
Town of Brentwood	0.03850787%	154,207	-	-	-	-	-	(32)	(1,926)	-	(89)	(2,047)	7,344	(12,191)	(4,847)
Town of Bristol	0.09614793%	385,031	-	-	-	9	9	(80)	(4,810)	-	-	(4,890)	18,338	1,252	19,590
Town of Brookline	0.06727692%	269,415	-	-	-	18	18	(56)	(3,365)	-	-	(3,421)	12,832	(417)	12,415
Town of Campton	0.05458108%	218,574	-	-	-	-	-	(46)	(2,730)	-	(118)	(2,894)	10,410	(9,296)	1,114
Town of Canaan	0.03512633%	140,666	-	-	-	-	-	(29)	(1,757)	-	(127)	(1,913)	6,700	(15,464)	(8,764)
Town of Candia	0.03269163%	130,916	-	-	-	114	114	(27)	(1,635)	-	-	(1,662)	6,235	11,050	17,285
Town of Canterbury	0.00985951%	39,483	-	-	-	-	-	(8)	(493)	-	(94)	(595)	1,880	(12,574)	(10,694)
Town of Carroll	0.02774106%	111,091	-	-	-	-	-	(23)	(1,388)	-	(72)	(1,483)	5,291	(8,454)	(3,163)
Town of Center Harbor	0.02248252%	90,033	-	-	-	108	108	(19)	(1,125)	-	-	(1,144)	4,288	13,416	17,704
Town of Charlestown	0.03455615%	138,382	-	-	-	59	59	(29)	(1,729)	-	-	(1,758)	6,591	5,511	12,102
Town of Chester	0.05921534%	237,132	-	-	-	431	431	(49)	(2,962)	-	-	(3,011)	11,294	44,489	55,783
Town of Chesterfield	0.02998432%	120,074	-	-	-	-	-	(25)	(1,500)	-	(106)	(1,631)	5,719	(12,725)	(7,006)
Town of Chichester	0.02581411%	103,374	-	-	-	-	-	(22)	(1,291)	-	(25)	(1,338)	4,923	(3,011)	1,912
Town of Clarksville	0.00025388%	1,017	-	-	-	-	-	-	(13)	-	-	(13)	48	(20)	28
Town of Colebrook	0.02695447%	107,941	-	-	-	-	-	(23)	(1,348)	-	(84)	(1,455)	5,141	(11,409)	(6,268)
Town of Conway	0.16971346%	679,629	-	-	-	262	262	(142)	(8,490)	-	-	(8,632)	32,369	23,745	56,114
Town of Cornish	0.00143793%	5,758	-	-	-	4	4	(1)	(72)	-	-	(73)	274	343	617
Town of Croydon	0.00024763%	992	-	-	-	-	-	-	(12)	-	(3)	(15)	47	(424)	(377)

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		
														Proportionate Share	Total Employer OPEB Expense	
Town of Danville	0.02910408%	\$ 116,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (24)	\$ (1,456)	\$ -	\$ (85)	\$ (1,565)	\$ 5,551	\$ (8,096)	\$ (2,545)	
Town of Deerfield	0.04088847%	163,741	-	-	-	-	-	(34)	(2,045)	-	(108)	(2,187)	7,799	(12,908)	(5,109)	
Town of Deering	0.00911245%	36,491	-	-	-	66	66	(8)	(456)	-	-	(464)	1,738	4,813	6,551	
Town of Derry	0.92416174%	3,700,869	-	-	-	546	546	(772)	(46,230)	-	-	(47,002)	176,262	6,227	182,489	
Town of Dorchester	0.00052856%	2,117	-	-	-	7	7	-	(26)	-	-	(26)	101	921	1,022	
Town of Dublin	0.01472060%	58,950	-	-	-	47	47	(12)	(736)	-	-	(748)	2,808	2,647	5,455	
Town of Dunbarton	0.02682337%	107,416	-	-	-	-	-	(22)	(1,342)	-	(3)	(1,367)	5,116	(1,517)	3,599	
Town of Durham	0.30837507%	1,234,909	-	-	-	-	-	(258)	(15,426)	-	(304)	(15,988)	58,815	(58,942)	(127)	
Town of East Kingston	0.02870662%	114,958	-	-	-	38	38	(24)	(1,436)	-	-	(1,460)	5,475	3,570	9,045	
Town of Effingham	0.00495681%	19,850	-	-	-	-	-	(4)	(248)	-	(158)	(410)	945	(20,573)	(19,628)	
Town of Enfield	0.04426584%	177,266	-	-	-	-	-	(37)	(2,214)	-	(4)	(2,255)	8,443	(2,800)	5,643	
Town of Epping	0.13811433%	553,088	-	-	-	50	50	(115)	(6,909)	-	-	(7,024)	26,342	2,739	29,081	
Town of Epsom	0.04907074%	196,507	-	-	-	28	28	(41)	(2,455)	-	-	(2,496)	9,359	3,074	12,433	
Town of Exeter	0.34210509%	1,369,983	-	-	-	-	-	(286)	(17,113)	-	(408)	(17,807)	65,249	(66,933)	(1,684)	
Town of Farmington	0.06504198%	260,465	-	-	-	-	-	(54)	(3,254)	-	(125)	(3,433)	12,405	(17,923)	(5,518)	
Town of Fitzwilliam	0.01640824%	65,708	-	-	-	27	27	(14)	(821)	-	-	(835)	3,129	2,446	5,575	
Town of Francesstown	0.00135261%	5,417	-	-	-	-	-	(1)	(68)	-	-	(69)	258	(40)	218	
Town of Franconia	0.01703253%	68,208	-	-	-	29	29	(14)	(852)	-	-	(866)	3,249	3,132	6,381	
Town of Freedom	0.01363851%	54,616	-	-	-	36	36	(11)	(682)	-	-	(693)	2,601	3,288	5,889	
Town of Gilford	0.20946989%	838,836	-	-	-	450	450	(175)	(10,479)	-	-	(10,654)	39,952	37,881	77,833	
Town of Gilmanton	0.04634886%	185,607	-	-	-	80	80	(39)	(2,319)	-	-	(2,358)	8,840	8,160	17,000	
Town of Goffs town	0.31317997%	1,254,151	-	-	-	939	939	(262)	(15,667)	-	-	(15,929)	59,732	89,132	148,864	
Town of Gorham	0.04448226%	178,132	-	-	-	69	69	(37)	(2,225)	-	-	(2,262)	8,484	4,617	13,101	
Town of Goshen	0.00099677%	3,992	-	-	-	1	1	(1)	(50)	-	-	(51)	190	51	241	
Town of Grafton	0.01040888%	41,683	-	-	-	-	-	(9)	(521)	-	(27)	(557)	1,985	(1,306)	679	
Town of Grantham	0.02904165%	116,299	-	-	-	148	148	(24)	(1,453)	-	-	(1,477)	5,539	16,278	21,817	
Town of Greenfield	0.01436684%	57,533	-	-	-	-	-	(12)	(719)	-	(118)	(849)	2,740	(14,119)	(11,379)	
Town of Greenland	0.07127441%	285,423	-	-	-	135	135	(60)	(3,565)	-	-	(3,625)	13,594	18,626	32,220	
Town of Greenville	0.02743724%	109,874	-	-	-	17	17	(23)	(1,373)	-	-	(1,396)	5,233	833	6,066	
Town of Groton	0.00058058%	2,325	-	-	-	-	-	-	(29)	-	(1)	(30)	111	(383)	(272)	
Town of Hampstead	0.10514385%	421,056	-	-	-	277	277	(88)	(5,260)	-	-	(5,348)	20,054	29,366	49,420	
Town of Hampton	0.57133146%	2,287,936	-	-	-	368	368	(477)	(28,580)	-	-	(29,057)	108,968	7,850	116,818	
Town of Hampton Falls	0.04210582%	168,616	-	-	-	336	336	(35)	(2,106)	-	-	(2,141)	8,031	37,214	45,245	
Town of Hancock	0.01328058%	53,183	-	-	-	-	-	(11)	(664)	-	(113)	(788)	2,533	(12,141)	(9,608)	
Town of Hanover	0.31529837%	1,262,634	-	-	-	547	547	(263)	(15,773)	-	-	(16,036)	60,136	44,770	104,906	
Town of Harrisville	0.00571635%	22,892	-	-	-	35	35	(5)	(286)	-	-	(291)	1,090	3,722	4,812	
Town of Haverhill	0.01864942%	74,683	-	-	-	-	-	(16)	(933)	-	(502)	(1,451)	3,557	(63,548)	(59,991)	
Town of Hebron	0.00572260%	22,917	-	-	-	-	-	(5)	(286)	-	(4)	(295)	1,091	(599)	492	
Town of Henniker	0.07009243%	280,690	-	-	-	269	269	(59)	(3,506)	-	-	(3,565)	13,369	28,531	41,900	
Town of Hillsborough	0.09470792%	379,264	-	-	-	-	-	(79)	(4,738)	-	(214)	(5,031)	18,063	(30,753)	(12,690)	
Town of Hinsdale	0.04191645%	167,857	-	-	-	234	234	(35)	(2,097)	-	-	(2,132)	7,995	19,246	27,241	
Town of Holderness	0.03450413%	138,174	-	-	-	50	50	(29)	(1,726)	-	-	(1,755)	6,581	4,949	11,530	
Town of Hollis	0.15426661%	617,771	-	-	-	435	435	(129)	(7,717)	-	-	(7,846)	29,423	42,841	72,264	
Town of Hooksett	0.36975875%	1,480,724	-	-	-	1,120	1,120	(309)	(18,497)	-	-	(18,806)	70,523	106,156	176,679	
Town of Hopkinton	0.08320030%	333,181	-	-	-	-	-	(70)	(4,162)	-	(29)	(4,261)	15,869	(8,540)	7,329	
Town of Hudson	0.66209391%	2,651,400	-	-	-	2,032	2,032	(553)	(33,121)	-	-	(33,674)	126,279	199,518	325,797	
Town of Jackson	0.01425238%	57,075	-	-	-	44	44	(12)	(713)	-	-	(725)	2,718	6,081	8,799	
Town of Jaffrey	0.08241162%	330,023	-	-	-	-	-	(69)	(4,123)	-	(484)	(4,676)	15,718	(61,380)	(45,662)	
Town of Jefferson	0.00068255%	2,733	-	-	-	-	-	(1)	(34)	-	(3)	(38)	130	(309)	(179)	
Town of Kensington	0.02903125%	116,258	-	-	-	173	173	(24)	(1,452)	-	-	(1,476)	5,537	19,417	24,954	

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 OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources						OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer OPEB Expense
														Proportionate Share of Plan OPEB Expense	Total Employer OPEB Expense	
Town of Kingston	0.05986043%	\$ 239,715	\$ -	\$ -	\$ -	\$ 72	\$ 72	\$ (50)	\$ (2,994)	\$ -	\$ -	\$ (3,044)	\$ 11,417	\$ 3,039	\$ 14,456	
Town of Lancaster	0.04313797%	172,749	-	-	-	-	-	(36)	(2,158)	-	(51)	(2,245)	8,228	(8,026)	202	
Town of Lee	0.05657878%	226,574	-	-	-	-	-	(47)	(2,830)	-	(110)	(2,987)	10,791	(14,311)	(3,520)	
Town of Lempster	0.00116117%	4,650	-	-	-	-	-	(1)	(58)	-	(7)	(66)	221	(807)	(586)	
Town of Lincoln	0.05637069%	225,740	-	-	-	147	147	(47)	(2,820)	-	-	(2,867)	10,751	15,497	26,248	
Town of Lisbon	0.01438765%	57,616	-	-	-	-	-	(12)	(720)	-	(65)	(797)	2,744	(8,591)	(5,847)	
Town of Uitchfield	0.09510538%	380,856	-	-	-	-	-	(79)	(4,758)	-	(174)	(5,011)	18,139	(29,306)	(11,167)	
Town of Littleton	0.14693545%	588,413	-	-	-	438	438	(123)	(7,350)	-	-	(7,473)	28,025	51,964	79,989	
Town of Londonderry	0.85932785%	3,441,237	-	-	-	1,073	1,073	(718)	(42,987)	-	-	(43,705)	163,897	84,798	248,695	
Town of Loudon	0.05821649%	233,132	-	-	-	-	-	(49)	(2,912)	-	(43)	(3,004)	11,103	(8,889)	2,214	
Town of Lyme	0.01249399%	50,033	-	-	-	-	-	(10)	(625)	-	(5)	(640)	2,383	(1,445)	938	
Town of Madison	0.02596394%	103,974	-	-	-	78	78	(22)	(1,299)	-	-	(1,321)	4,952	8,317	13,269	
Town of Marlborough	0.01413377%	56,600	-	-	-	-	-	(12)	(707)	-	(147)	(866)	2,696	(17,578)	(14,882)	
Town of Marlow	0.00104047%	4,167	-	-	-	-	-	(1)	(52)	-	-	(53)	198	(143)	55	
Town of Mason	0.01053374%	42,183	-	-	-	9	9	(9)	(527)	-	-	(536)	2,009	(2,968)	(959)	
Town of Meredith	0.10663797%	427,039	-	-	-	-	-	(89)	(5,334)	-	(33)	(5,456)	20,339	(11,436)	8,903	
Town of Merrimack	0.59466301%	2,381,369	-	-	-	675	675	(497)	(29,747)	-	-	(30,244)	113,418	50,512	163,930	
Town of Middleton	0.02141707%	85,766	-	-	-	136	136	(18)	(1,071)	-	-	(1,089)	4,085	14,354	18,439	
Town of Milford	0.21133234%	846,295	-	-	-	-	-	(177)	(10,572)	-	(151)	(10,900)	40,307	(28,596)	11,711	
Town of Milton	0.05023815%	201,182	-	-	-	-	-	(42)	(2,513)	-	(103)	(2,658)	9,582	(14,662)	(5,080)	
Town of Monroe	0.00117365%	4,700	-	-	-	12	12	(1)	(59)	-	-	(60)	224	1,599	1,823	
Town of Mont Vernon	0.02391005%	95,749	-	-	-	83	83	(20)	(1,196)	-	-	(1,216)	4,560	9,550	14,110	
Town of Moultonborough	0.08345209%	334,190	-	-	-	-	-	(70)	(4,175)	-	(428)	(4,673)	15,917	(53,860)	(37,943)	
Town of Nelson	0.00100301%	4,017	-	-	-	-	-	(1)	(50)	-	(2)	(53)	191	(215)	(24)	
Town of New Boston	0.04650701%	186,240	-	-	-	-	-	(39)	(2,326)	-	(2)	(2,367)	8,870	(357)	8,513	
Town of New Castle	0.03282897%	131,466	-	-	-	-	-	(27)	(1,642)	-	(21)	(1,690)	6,261	(4,815)	1,446	
Town of New Durham	0.02785135%	111,533	-	-	-	26	26	(23)	(1,393)	-	-	(1,416)	5,312	2,798	8,110	
Town of New Hampton	0.02348553%	94,049	-	-	-	-	-	(20)	(1,175)	-	(202)	(1,397)	4,479	(25,474)	(20,995)	
Town of New Ipswich	0.02922686%	117,041	-	-	-	-	-	(24)	(1,462)	-	(157)	(1,643)	5,574	(18,381)	(12,807)	
Town of New London	0.06695437%	268,123	-	-	-	-	-	(56)	(3,349)	-	(122)	(3,527)	12,770	(16,183)	(3,413)	
Town of Newbury	0.02566844%	102,791	-	-	-	88	88	(21)	(1,284)	-	-	(1,305)	4,896	9,175	14,071	
Town of Newfields	0.01932989%	77,408	-	-	-	92	92	(16)	(967)	-	-	(983)	3,687	10,204	13,891	
Town of Newington	0.12283395%	491,897	-	-	-	3	3	(103)	(6,145)	-	-	(6,248)	23,428	(10,448)	12,980	
Town of Newmarket	0.10506478%	420,739	-	-	-	139	139	(88)	(5,256)	-	-	(5,344)	20,039	10,267	30,306	
Town of Newport	0.11156772%	446,781	-	-	-	45	45	(93)	(5,581)	-	-	(5,674)	21,279	(5,330)	15,949	
Town of Newton	0.03476217%	139,207	-	-	-	-	-	(29)	(1,739)	-	(62)	(1,830)	6,630	(8,785)	(2,155)	
Town of North Hampton	0.18064674%	723,412	-	-	-	411	411	(151)	(9,037)	-	-	(9,188)	34,454	43,794	78,248	
Town of Northfield	0.04251368%	170,249	-	-	-	118	118	(36)	(2,127)	-	-	(2,163)	8,108	9,650	17,758	
Town of Northumberland	0.01567367%	62,766	-	-	-	124	124	(13)	(784)	-	-	(797)	2,989	14,711	17,700	
Town of Northwood	0.05387980%	215,765	-	-	-	-	-	(45)	(2,695)	-	(11)	(2,751)	10,276	(3,466)	6,810	
Town of Nottingham	0.04228686%	169,341	-	-	-	-	-	(35)	(2,115)	-	(77)	(2,227)	8,065	(10,181)	(2,116)	
Town of Orford	0.00671521%	26,892	-	-	-	-	-	(6)	(336)	-	(1)	(343)	1,281	(428)	853	
Town of Ossipee	0.05379240%	215,415	-	-	-	-	-	(45)	(2,691)	-	(323)	(3,059)	10,260	(42,252)	(31,992)	
Town of Pelham	0.32841872%	1,315,175	-	-	-	425	425	(274)	(16,429)	-	-	(16,703)	62,638	40,161	102,799	
Town of Pembroke	0.06948063%	278,240	-	-	-	-	-	(58)	(3,476)	-	(124)	(3,658)	13,252	(14,697)	(1,445)	
Town of Peterborough	0.10239909%	410,064	-	-	-	-	-	(86)	(5,122)	-	(87)	(5,295)	19,530	(14,979)	4,551	
Town of Piermont	0.00456143%	18,267	-	-	-	-	-	(4)	(228)	-	(1)	(233)	870	(630)	240	
Town of Pittsburg	0.00618457%	24,767	-	-	-	-	-	(5)	(309)	-	(4)	(318)	1,180	(860)	320	
Town of Pittsfield	0.04820090%	193,024	-	-	-	-	-	(40)	(2,411)	-	(158)	(2,609)	9,193	(17,814)	(8,621)	
Town of Plainfield	0.01657888%	66,391	-	-	-	-	-	(14)	(829)	-	(50)	(893)	3,162	(7,699)	(4,537)	

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources							OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense		
Town of Plaistow	0.12282771%	\$ 491,872	\$ -	\$ -	\$ -	\$ 319	\$ 319	\$ (103)	\$ (6,144)	\$ -	\$ -	\$ (6,247)	\$ 23,427	\$ 21,380	\$ 44,807		
Town of Plymouth	0.12952835%	518,705	-	-	-	-	-	(108)	(6,480)	-	(140)	(6,728)	24,705	(25,765)	(1,060)		
Town of Raymond	0.11381722%	455,789	-	-	-	-	-	(95)	(5,694)	-	(170)	(5,959)	21,708	(28,085)	(6,377)		
Town of Rindge	0.05342407%	213,940	-	-	-	66	66	(45)	(2,672)	-	-	(2,717)	10,189	3,760	13,949		
Town of Rollinsford	0.01700755%	68,108	-	-	-	-	-	(14)	(851)	-	(125)	(990)	3,244	(14,508)	(11,264)		
Town of Rumney	0.00813649%	32,583	-	-	-	-	-	(7)	(407)	-	(44)	(458)	1,552	(5,627)	(4,075)		
Town of Rye	0.14749314%	590,646	-	-	-	124	124	(123)	(7,378)	-	-	(7,501)	28,131	10,435	38,566		
Town of Salem	1.05313448%	4,217,349	-	-	-	-	-	(880)	(52,682)	-	(779)	(54,341)	200,861	(172,006)	28,855		
Town of Salisbury	0.00040370%	1,617	-	-	-	1	1	-	(20)	-	-	(20)	77	173	250		
Town of Sanbornton	0.04729777%	189,407	-	-	-	192	192	(40)	(2,366)	-	-	(2,406)	9,021	20,171	29,192		
Town of Sandwich	0.04583071%	183,532	-	-	-	-	-	(38)	(2,293)	-	(9)	(2,340)	8,741	(4,915)	3,826		
Town of Seabrook	0.01518049%	60,791	-	-	-	-	-	(13)	(759)	-	(50)	(822)	2,895	(6,024)	(3,129)		
Town of Seabrook	0.44230670%	1,771,247	-	-	-	1,244	1,244	(370)	(22,126)	-	-	(22,496)	84,360	125,982	210,342		
Town of Seabrook	0.00054313%	2,175	-	-	-	-	-	-	(27)	-	(1)	(28)	104	(361)	(257)		
Town of South Hampton	0.00684631%	27,417	-	-	-	-	-	(6)	(342)	-	(21)	(369)	1,306	(2,113)	(807)		
Town of Springfield	0.01082715%	43,358	-	-	-	-	-	(9)	(542)	-	-	(551)	2,065	(606)	1,459		
Town of Stark	0.00021642%	867	-	-	-	-	-	-	(11)	-	-	(11)	41	(34)	7		
Town of Stewartstown	0.00023723%	950	-	-	-	-	-	-	(12)	-	-	(12)	45	(25)	20		
Town of Strafford	0.03866602%	154,841	-	-	-	109	109	(32)	(1,934)	-	-	(1,966)	7,375	13,217	20,592		
Town of Stratford	0.00052232%	2,092	-	-	-	-	-	-	(26)	-	(1)	(27)	100	(77)	23		
Town of Stratham	0.08350203%	334,390	-	-	-	-	-	(70)	(4,177)	-	(93)	(4,340)	15,926	(15,118)	808		
Town of Sugar Hill	0.01233375%	49,391	-	-	-	32	32	(10)	(617)	-	-	(627)	2,352	3,687	6,039		
Town of Sunapee	0.04104454%	164,366	-	-	-	8	8	(34)	(2,053)	-	-	(2,087)	7,828	(916)	6,912		
Town of Sutton	0.01654350%	66,250	-	-	-	12	12	(14)	(828)	-	-	(842)	3,155	(16)	3,139		
Town of Swanzy	0.06084056%	243,640	-	-	-	-	-	(51)	(3,043)	-	(179)	(3,273)	11,604	(28,259)	(16,655)		
Town of Tamworth	0.01916757%	76,758	-	-	-	-	-	(16)	(959)	-	(154)	(1,129)	3,656	(20,192)	(16,536)		
Town of Thornton	0.02941622%	117,799	-	-	-	123	123	(25)	(1,472)	-	-	(1,497)	5,610	13,666	19,276		
Town of Tilton	0.08097369%	324,265	-	-	-	-	-	(68)	(4,051)	-	(446)	(4,565)	15,444	(55,679)	(40,235)		
Town of Troy	0.01563621%	62,616	-	-	-	158	158	(13)	(782)	-	-	(795)	2,982	18,283	21,265		
Town of Troy Water And Sewer	0.00089481%	3,583	-	-	-	-	-	(1)	(45)	-	-	(47)	171	(93)	78		
Town of Tuftonboro	0.04064500%	162,766	-	-	-	-	-	(34)	(2,033)	-	(18)	(2,085)	7,752	(2,956)	4,796		
Town of Unity	0.00086567%	3,467	-	-	-	-	-	(1)	(43)	-	-	(44)	165	(4)	161		
Town of Wakefield	0.09495971%	380,273	-	-	-	134	134	(79)	(4,750)	-	-	(4,829)	18,111	14,201	32,312		
Town of Walpole	0.03785029%	151,574	-	-	-	184	184	(32)	(1,893)	-	-	(1,925)	7,219	17,926	25,145		
Town of Warner	0.02537711%	101,624	-	-	-	111	111	(21)	(1,269)	-	-	(1,290)	4,840	11,411	16,251		
Town of Warren	0.00383518%	15,358	-	-	-	-	-	(3)	(192)	-	(2)	(197)	731	(554)	177		
Town of Washington	0.00563103%	22,550	-	-	-	-	-	(5)	(282)	-	(11)	(298)	1,074	(1,416)	(342)		
Town of Waterville Valley	0.04345843%	174,032	-	-	-	237	237	(36)	(2,174)	-	-	(2,210)	8,289	25,586	33,875		
Town of Weare	0.07771909%	311,231	-	-	-	532	532	(65)	(3,888)	-	-	(3,953)	14,823	60,665	75,488		
Town of Webster	0.01040264%	41,658	-	-	-	16	16	(1)	(520)	-	-	(529)	1,984	1,659	3,643		
Town of Westmoreland	0.00123192%	4,933	-	-	-	-	-	(1)	(62)	-	(2)	(65)	235	(266)	(31)		
Town of Whitefield	0.03142641%	125,849	-	-	-	-	-	(26)	(1,572)	-	(11)	(1,609)	5,994	(2,501)	3,493		
Town of Wilnot	0.00674434%	27,008	-	-	-	-	-	(6)	(337)	-	(11)	(354)	1,286	(1,550)	(264)		
Town of Wilton	0.04545406%	182,024	-	-	-	253	253	(38)	(2,274)	-	-	(2,312)	8,669	27,369	36,038		
Town of Winchester	0.03348031%	134,074	-	-	-	-	-	(28)	(1,675)	-	(28)	(1,731)	6,386	(3,392)	2,994		
Town of Windham	0.34172428%	1,368,458	-	-	-	-	-	(285)	(17,094)	-	(44)	(17,423)	65,176	(13,742)	51,434		
Town of Wolfeboro	0.17018375%	681,512	-	-	-	116	116	(142)	(8,513)	-	-	(8,655)	32,459	6,117	38,576		
Town of Woodstock	0.03975643%	159,207	-	-	-	61	61	(33)	(1,989)	-	-	(2,022)	7,583	5,846	13,429		
Unity SD	0.02351050%	94,149	-	-	-	5	5	(20)	(1,176)	-	-	(1,196)	4,484	2,706	7,190		
Village District of Eastman	0.00135053%	5,408	-	-	-	3	3	(1)	(68)	-	-	(69)	258	288	546		

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# Schedule of OPEB Amounts by Employer

	Deferred Outflows of Resources							Deferred Inflows of Resources						OPEB Expense			
				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		Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
Employer	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience					Differences Between Expected and Actual Experience									
Village District of Eideweiss	0.00065966%	\$ 2,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (33)	\$ -	\$ (5)	\$ (39)	\$ 126	\$ (764)	\$ (638)		
Virtual Lrng Acad Charter Schl	0.14809245%	593,046	-	-	-	1,108	1,108	(124)	(7,408)	-	-	(7,532)	28,245	142,379	170,624		
Wakefield SD	0.09680343%	387,656	-	-	-	-	-	(81)	(4,843)	-	(116)	(5,040)	18,463	(11,375)	7,088		
Warner Village Water District	0.00067214%	2,692	-	-	-	-	-	(1)	(34)	-	(2)	(37)	128	(293)	(165)		
Warren SD	0.02345224%	93,916	-	-	-	32	32	(20)	(1,173)	-	-	(1,193)	4,473	5,295	9,768		
Washington SD	0.01256890%	50,333	-	-	-	96	96	(11)	(629)	-	-	(640)	2,397	10,838	13,235		
Waterville Estates Village Dis	0.00178545%	7,150	-	-	-	-	-	(1)	(89)	-	(3)	(93)	341	(534)	(193)		
Waterville Valley SD	0.01855370%	74,300	-	-	-	237	237	(16)	(928)	-	-	(944)	3,539	28,352	31,891		
Weare SD	0.20168716%	807,670	-	-	-	-	-	(168)	(10,089)	-	(51)	(10,308)	38,467	4,978	43,445		
Weeks Public Library	0.00068255%	2,733	-	-	-	-	-	(1)	(34)	-	-	(35)	130	(18)	112		
Wentworth SD	0.01895948%	75,925	-	-	-	-	-	(16)	(948)	-	(29)	(993)	3,616	(1,493)	2,123		
Westmoreland SD	0.03529489%	141,341	-	-	-	31	31	(29)	(1,766)	-	-	(1,795)	6,732	5,463	12,195		
White Mountains Reg SD	0.29399367%	1,177,318	-	-	-	26	26	(246)	(14,707)	-	-	(14,953)	56,072	13,996	70,068		
Wilton-Lyndeborough Coop SD	0.15673045%	627,638	-	-	-	-	-	(131)	(7,840)	-	(359)	(8,330)	29,893	(35,834)	(5,941)		
Winchester SD	0.08590552%	344,015	-	-	-	-	-	(72)	(4,297)	-	(684)	(5,053)	16,384	(75,251)	(58,867)		
Windham SD	0.74584358%	2,986,782	-	-	-	-	-	(623)	(37,310)	-	(1,651)	(39,584)	142,252	(144,617)	(2,365)		
Winnacunnet Coop SD	0.38901581%	1,557,840	-	-	-	-	-	(325)	(19,460)	-	(56)	(19,841)	74,196	12,767	86,963		
Winnisquam Reg SD	0.35757691%	1,431,941	-	-	-	-	-	(299)	(17,887)	-	(770)	(18,956)	68,200	(64,754)	3,446		
Woodsville Fire District	0.00255748%	10,242	-	-	-	-	-	(2)	(128)	-	-	(130)	488	(256)	232		
Woodsville Water & Light Dept	0.00221204%	8,858	-	-	-	5	5	(2)	(111)	-	-	(113)	422	519	941		
Total for All Employers	99.999999%	\$ 400,456,828	\$ -	\$ -	\$ -	\$ 48,903	\$ 48,903	\$ (83,545)	\$ (5,002,409)	\$ -	\$ (48,903)	\$ (5,134,857)	\$19,072,681	\$ -	\$ 19,072,681		

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



## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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%
Allenstown SD	0.0954%	\$ 381,848	\$ 352,917	\$ 415,098
Alton SD	0.1381%	553,205	511,292	601,377
Amherst SD	0.4367%	1,748,856	1,616,356	1,901,144
Andover SD	0.0600%	240,390	222,177	261,323
Androscoggin Valley Reg Refuse	0.0043%	17,308	15,997	18,815
Ashland Electric Dept - Emp	0.0000%	0	0	0
Ashland SD	0.0509%	203,640	188,212	221,373
Auburn SD	0.1356%	543,213	502,057	590,516
Barnstead SD	0.1282%	513,422	474,523	558,130
Barrington SD	0.2406%	963,352	890,365	1,047,240
Bartlett SD	0.0751%	300,906	278,109	327,109
Bath SD	0.0203%	81,316	75,155	88,397
Bcep Solid Waste District	0.0012%	4,958	4,583	5,390
Bedford SD	1.1141%	4,461,406	4,123,392	4,849,900
Belknap County	0.2105%	842,895	779,034	916,293
Belknap County Conserv. Dist	0.0003%	1,325	1,225	1,440
Berlin - Emp/Fire/Pol	0.2354%	942,711	871,287	1,024,801
Berlin Housing Authority	0.0017%	6,758	6,246	7,347
Berlin Water Works	0.0041%	16,342	15,103	17,765
Bethlehem SD	0.0536%	214,674	198,409	233,367
Bow SD - SAU 67	0.4726%	1,892,730	1,749,329	2,057,547
Brentwood SD	0.0896%	358,931	331,737	390,186
Brookline Public Library	0.0004%	1,625	1,502	1,766
Brookline SD	0.1469%	588,296	543,725	639,524
Campton SD	0.0938%	375,664	347,203	408,377
Campton/Thornton Fire Dept	0.0000%	0	0	0
Candia SD	0.0779%	312,123	288,475	339,302
Carroll County	0.2297%	919,861	850,169	999,961
Center Conway Fire Precinct	0.0043%	17,125	15,827	18,616
Central Hooksett Wtr Precinct	0.0011%	4,267	3,943	4,638
Cheshire County	0.2144%	858,678	793,621	933,451
Chester SD - (SAU 82)	0.1250%	500,414	462,500	543,989
Chesterfield SD	0.0812%	325,198	300,560	353,516
Chichester SD	0.0646%	258,707	239,106	281,235
City of Claremont	0.2183%	874,270	808,032	950,400
City of Concord	1.3226%	5,296,434	4,895,155	5,757,641
City of Dover	1.6900%	6,767,842	6,255,083	7,357,177
City of Franklin	0.2140%	856,795	791,881	931,403
City of Keene	0.6580%	2,635,025	2,435,385	2,864,480
City of Laconia	0.5412%	2,167,378	2,003,169	2,356,111
City of Lebanon	0.4794%	1,919,830	1,774,376	2,087,006
City of Manchester	3.3232%	13,308,151	12,299,873	14,467,009
City of Nashua	2.8405%	11,375,063	10,513,243	12,365,590
City of Portsmouth	0.9698%	3,883,476	3,589,249	4,221,644
City of Rochester	0.5920%	2,370,644	2,191,034	2,577,076
City of Somersworth	0.2642%	1,057,818	977,674	1,149,932
Claremont SD	0.4516%	1,808,622	1,671,594	1,966,115
Cocheco Academy of The Arts	0.0039%	15,725	14,534	17,094
Colebrook SD	0.0581%	232,524	214,907	252,771
Community College System of NH	0.9706%	3,886,793	3,592,314	4,225,250

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021							
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	
		Rate		Higher		Lower	
		6.75%		7.75%		5.75%	
Concord SD	1.3230%	\$	5,298,151	\$	4,896,742	\$	5,759,507
Contoocook Valley SD	0.7142%		2,859,932		2,643,253		3,108,972
Conway SD	0.4219%		1,689,481		1,561,479		1,836,599
Conway Village Fire District	0.0313%		125,324		115,829		136,237
Cook Memorial Library	0.0002%		967		893		1,051
Coos County Institute	0.1166%		467,022		431,639		507,690
Coos County Nursing Home	0.0211%		84,533		78,128		91,894
Cornish SD	0.0363%		145,557		134,529		158,232
County of Merrimack	0.6889%		2,758,675		2,549,667		2,998,897
Croydon Village School	0.0057%		23,025		21,280		25,030
Deerfield Community School	0.1404%		562,388		519,779		611,360
Derry Coop SD	0.8868%		3,551,203		3,282,150		3,860,437
Derry Housing Authority	0.0003%		1,042		963		1,132
Dover Housing Authority	0.0081%		32,366		29,914		35,185
Dresden SD	0.1836%		735,154		679,456		799,170
Dunbarton SD - SAU 67	0.0577%		230,965		213,466		251,077
East Kingston SD	0.0388%		155,457		143,679		168,994
Epping SD	0.2803%		1,122,310		1,037,279		1,220,039
Epsom SD	0.1059%		424,106		391,974		461,036
Errol SD	0.0054%		21,458		19,832		23,327
Exeter Reg Coop SD	0.9184%		3,677,694		3,399,057		3,997,943
Exeter SD	0.3379%		1,353,225		1,250,699		1,471,062
Fall Mountain Reg SD	0.4431%		1,774,539		1,640,093		1,929,064
Farmington SD - (SAU 61)	0.2602%		1,042,144		963,187		1,132,892
Franklin SD	0.2221%		889,420		822,034		966,869
Freedom SD	0.0208%		83,125		76,827		90,363
Fremont - Police	0.0271%		108,408		100,194		117,848
Fremont SD - SAU 83	0.0999%		400,014		369,708		434,847
Gilford SD	0.3519%		1,409,200		1,302,433		1,531,911
Gilmanton SD	0.1135%		454,364		419,939		493,929
Goffstown SD	0.6620%		2,650,875		2,450,035		2,881,710
Goffstown Village Precinct	0.0008%		3,150		2,911		3,424
Governor Wentworth Reg SD	0.7233%		2,896,340		2,676,902		3,148,550
Grafton County	0.3317%		1,328,233		1,227,601		1,443,894
Grantham SD	0.0703%		281,565		260,232		306,083
Great Bay Elearning School	0.0236%		94,583		87,417		102,819
Greenland SD	0.1194%		478,064		441,844		519,693
Grs Coop SD	0.1062%		425,431		393,198		462,477
Hampstead SD	0.2878%		1,152,576		1,065,252		1,252,941
Hampton Falls SD	0.0964%		386,123		356,868		419,746
Hampton SD - SAU 90	0.3436%		1,376,025		1,271,772		1,495,847
Hanover SD	0.1723%		690,179		637,888		750,279
Harrisville SD	0.0149%		59,516		55,007		64,699
Haverhill Coop SD	0.1807%		723,762		668,927		786,787
Henniker SD	0.1124%		450,164		416,058		489,364
Hill SD	0.0143%		57,116		52,789		62,090
Hillsboro-Deering SD	0.3585%		1,435,633		1,326,864		1,560,646
Hillsborough County	0.7050%		2,823,058		2,609,172		3,068,886
Hinsdale SD	0.1793%		717,862		663,474		780,373
Holderness SD	0.0632%		253,240		234,054		275,292

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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%
Hollis SD	0.2088%	\$ 836,045	\$ 772,703	\$ 908,847
Hollis-Brookline Coop	0.3500%	1,401,658	1,295,463	1,523,713
Hooksett Public Library	0.0022%	8,758	8,095	9,521
Hooksett SD	0.2983%	1,194,518	1,104,016	1,298,535
Hooksett Sewer Commission	0.0025%	9,858	9,111	10,717
Hooksett Village Wtr Precinct	0.0021%	8,592	7,941	9,340
Hopkinton SD	0.2817%	1,127,968	1,042,509	1,226,190
Hudson SD	0.7376%	2,953,748	2,729,961	3,210,957
Inter-Lakes SD	0.3859%	1,545,299	1,428,221	1,679,862
Jackson SD	0.0172%	68,916	63,695	74,917
Jaffrey-Rindge Coop SD	0.3570%	1,429,550	1,321,241	1,554,033
John Stark SD	0.1866%	747,445	690,816	812,532
Kearsarge Reg SD - SAU 65	0.5856%	2,344,919	2,167,259	2,549,111
Keene SD	0.8351%	3,344,188	3,090,819	3,635,395
Kingsington SD	0.0506%	202,724	187,365	220,377
Laconia Housing & Redevelopmnt	0.0082%	33,008	30,507	35,882
Laconia SD	0.5296%	2,121,004	1,960,308	2,305,698
Laconia Water Works	0.0062%	24,717	22,844	26,869
Lafayette Reg SD	0.0405%	162,216	149,926	176,341
Lakes Region Mutual Fire Aid	0.0090%	35,983	33,257	39,116
Lakes Region Planning Comm.	0.0013%	5,308	4,906	5,771
Land & Comm Heritage Inv Prog	0.0026%	10,350	9,566	11,251
Landaff SD	0.0029%	11,775	10,883	12,800
Lebanon SD	0.6191%	2,479,326	2,291,483	2,695,223
Lempster SD	0.0296%	118,558	109,575	128,881
Lincoln-Woodstock Coop SD	0.1098%	439,647	406,338	477,931
Lisbon Reg SD	0.0989%	396,214	366,195	430,716
Litchfield SD	0.3365%	1,347,667	1,245,562	1,465,020
Littleton Public Library	0.0009%	3,517	3,250	3,823
Littleton SD	0.2244%	898,761	830,667	977,024
Littleton Water & Light Dept	0.0080%	31,983	29,560	34,768
Londonderry SD	1.2476%	4,996,294	4,617,755	5,431,365
Lower Bartlett Water Precinct	0.0001%	450	416	489
Lyme SD	0.0828%	331,573	306,452	360,446
Lyndeborough - Police	0.0000%	0	0	0
Madison SD	0.0440%	176,266	162,911	191,615
Manchester SD	3.0843%	12,351,190	11,415,415	13,426,717
Marlborough SD	0.0520%	208,065	192,302	226,183
Marlow SD	0.0134%	53,675	49,608	58,349
Mascenic Reg SD	0.2408%	964,211	891,158	1,048,173
Mascoma Valley Regional SD	0.3271%	1,309,850	1,210,611	1,423,910
Mason SD (SAU 89)	0.0204%	81,833	75,633	88,959
Meriden Village Water District	0.0003%	1,283	1,186	1,395
Merrimack SD	0.9679%	3,876,143	3,582,471	4,213,672
Merrimack Valley SD	0.6096%	2,441,377	2,256,408	2,653,969
Merrimack Village District	0.0070%	27,950	25,832	30,384
Middleton SD	0.0304%	121,641	112,425	132,233
Milan SD	0.0219%	87,758	81,109	95,400
Milford Area Communication Ctr	0.0020%	8,158	7,540	8,869
Milford SD	0.6286%	2,517,076	2,326,372	2,736,260

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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%
Milton SD	0.1281%	\$ 513,147	\$ 474,269	\$ 557,831
Monadnock Reg SD- SAU 93	0.4386%	1,756,572	1,623,488	1,909,533
Monroe SD	0.0304%	121,674	112,456	132,269
Mont Vernon SD	0.0621%	248,507	229,679	270,146
Moultonborough SD - SAU 45	0.2057%	823,553	761,158	895,267
Nashua Airport Authority	0.0017%	6,783	6,269	7,374
Nashua Housing Redevelop Auth	0.0084%	33,625	31,077	36,553
Nelson SD	0.0167%	67,033	61,954	72,870
New Boston SD	0.1135%	454,422	419,993	493,993
New Castle SD	0.0198%	79,466	73,446	86,386
New London-Springfield Wtr Sys	0.0011%	4,292	3,967	4,665
Newfields SD	0.0341%	136,449	126,111	148,331
Newfound Area SD	0.3187%	1,276,184	1,179,495	1,387,312
Newington SD	0.0181%	72,425	66,937	78,731
Newmarket Housing Authority	0.0005%	2,050	1,895	2,228
Newmarket SD	0.3214%	1,286,984	1,189,477	1,399,053
Newport SD	0.2252%	901,778	833,456	980,303
Next Charter School	0.0165%	66,100	61,092	71,855
NH Comm Development Fin Auth	0.0018%	7,250	6,701	7,881
NH Municipal Bond Bank	0.0013%	5,292	4,891	5,752
NH Retirement System	0.0000%	0	0	0
North Conway Wtr Precinct	0.0163%	65,408	60,452	71,104
North Country Charter Academy	0.0072%	28,641	26,471	31,136
North Country Edu Srvc Ag Inc	0.0171%	68,558	63,364	74,528
North Hampton SD	0.1300%	520,430	481,000	565,749
Northumberland SD	0.0972%	389,289	359,795	423,188
Northwood SD	0.0885%	354,314	327,470	385,168
Northingham SD	0.1175%	470,522	434,873	511,495
Oyster River Coop SD	0.7165%	2,869,149	2,651,771	3,118,991
Pease Development Authority	0.0891%	356,789	329,758	387,858
Pelham SD	0.4203%	1,683,006	1,555,495	1,829,560
Pembroke SD	0.3298%	1,320,709	1,220,646	1,435,714
Pemi Baker Coop	0.1934%	774,379	715,709	841,810
Piermont SD	0.0169%	67,608	62,486	73,495
Pittsburg SD	0.0382%	152,849	141,269	166,159
Pittsfield SD	0.1485%	594,546	549,501	646,319
Plainfield SD	0.0817%	327,140	302,354	355,627
Plaistow Public Library	0.0011%	4,408	4,074	4,792
Plymouth SD	0.1342%	537,530	496,805	584,337
Plymouth Village Water & Sewer	0.0029%	11,650	10,767	12,664
Portsmouth Housing Authority	0.0095%	37,966	35,090	41,273
Portsmouth SD	0.9413%	3,769,568	3,483,971	4,097,818
Profile SD	0.0793%	317,581	293,520	345,236
Prospect Mountain High School	0.1310%	524,522	484,782	570,196
Raymond SD	0.3193%	1,278,484	1,181,621	1,389,813
Rivendell Interstate SD	0.0401%	160,649	148,478	174,638
Rochester SD	1.0104%	4,046,333	3,739,767	4,398,683
Rockingham County	0.5298%	2,121,679	1,960,932	2,306,432
Rockingham Planning Comm	0.0024%	9,425	8,711	10,246
Rollinsford SD	0.0454%	181,999	168,210	197,847

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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%
		\$	\$	\$
Rumney SD	0.0389%	155,907	144,095	169,484
Rye SD	0.1821%	729,229	673,980	792,729
Rye Water District	0.0016%	6,325	5,846	6,876
Salem Housing Authority	0.0021%	8,292	7,663	9,014
Salem SD	1.0674%	4,274,332	3,950,492	4,646,536
Sanborn Regional SD	0.4627%	1,853,114	1,712,714	2,014,480
Sanbornton Public Library	0.0005%	2,042	1,887	2,219
Sandown Public Library	0.0006%	2,225	2,056	2,419
SAU 02	0.0071%	28,450	26,294	30,927
SAU 03	0.3157%	1,264,134	1,168,358	1,374,213
SAU 06	0.0059%	23,692	21,897	25,755
SAU 07	0.0077%	30,650	28,328	33,319
SAU 09	0.0073%	29,333	27,111	31,887
SAU 13	0.0053%	21,117	19,517	22,955
SAU 15	0.0045%	18,050	16,682	19,622
SAU 16	0.0208%	83,241	76,934	90,490
SAU 19	0.0156%	62,408	57,680	67,842
SAU 20	0.0045%	17,917	16,559	19,477
SAU 21	0.0156%	62,633	57,888	68,087
SAU 23	0.0340%	136,082	125,772	147,932
SAU 24	0.0288%	115,149	106,425	125,176
SAU 29	0.0193%	77,366	71,505	84,103
SAU 34	0.0041%	16,392	15,150	17,819
SAU 35	0.0155%	61,900	57,210	67,290
SAU 39	0.0150%	60,250	55,685	65,496
SAU 41	0.0108%	43,216	39,942	46,980
SAU 42	2.6354%	10,553,702	9,754,111	11,472,705
SAU 44	0.0308%	123,324	113,981	134,063
SAU 46	0.0070%	28,033	25,909	30,474
SAU 48	0.0161%	64,558	59,667	70,180
SAU 50	0.0087%	34,808	32,171	37,839
SAU 53	0.0675%	270,490	249,997	294,044
SAU 55	0.0095%	37,958	35,082	41,263
SAU 56	0.0105%	41,858	38,687	45,503
SAU 58	0.0023%	9,033	8,349	9,820
SAU 67	0.0112%	44,675	41,290	48,565
SAU 70	0.0095%	38,241	35,344	41,571
Seabrook SD	0.2428%	972,177	898,521	1,056,833
Seacoast Charter School	0.0293%	117,266	108,381	127,477
Shaker Regional SD - SAU 80	0.3574%	1,431,033	1,322,612	1,555,645
Somersworth Housing Authority	0.0035%	14,025	12,962	15,246
Somersworth SD	0.3439%	1,377,016	1,272,688	1,496,925
Souhegan Coop SD	0.2593%	1,038,419	959,744	1,128,843
South Hampton SD	0.0284%	113,649	105,039	123,546
Southern NH Planning Comm	0.0036%	14,467	13,371	15,726
Stark SD	0.0050%	20,000	18,485	21,741
State of New Hampshire	19.7169%	78,957,810	72,975,660	85,833,373
Stewartstown SD	0.0176%	70,316	64,989	76,439
Stoddard SD	0.0125%	49,900	46,119	54,245
Strafford County	0.6341%	2,539,226	2,346,844	2,760,339

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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%
Strafford SD	0.0885%	\$ 354,514	\$ 327,655	\$ 385,385
Stratford SD	0.0169%	67,616	62,493	73,504
Stratham SD	0.1847%	739,804	683,753	804,225
Sullivan County	0.2058%	824,303	761,851	896,083
Sunapee SD	0.1831%	733,312	677,754	797,168
Swnh District Fire Mutual Aid	0.0119%	47,491	43,893	51,627
Tamworth SD	0.0691%	276,607	255,650	300,693
Thornton Public School Library	0.0002%	700	647	761
Thornton SD	0.0708%	283,582	262,096	308,276
Tilton-Northfield Fire Dist	0.0872%	349,023	322,579	379,415
Timberlane Reg SD	1.0521%	4,213,007	3,893,813	4,579,871
Town of Albany	0.0000%	0	0	0
Town of Alexandria	0.0071%	28,600	26,433	31,090
Town of Allentown	0.0632%	253,065	233,892	275,102
Town of Alstead	0.0085%	33,991	31,416	36,951
Town of Alton	0.0952%	381,164	352,286	414,356
Town of Amherst	0.1335%	534,763	494,248	581,330
Town of Andover	0.0092%	36,883	34,089	40,095
Town of Antrim	0.0390%	156,291	144,449	169,900
Town of Ashland	0.0305%	121,949	112,710	132,568
Town of Atkinson	0.0559%	223,999	207,028	243,504
Town of Auburn	0.0672%	269,132	248,741	292,567
Town of Barnstead	0.0592%	237,182	219,212	257,835
Town of Barrington	0.0765%	306,456	283,238	333,142
Town of Bartlett	0.0214%	85,549	79,068	92,999
Town of Bedford	0.4684%	1,875,663	1,733,556	2,038,994
Town of Belmont	0.1456%	583,221	539,034	634,008
Town of Bennington	0.0120%	48,191	44,540	52,388
Town of Bethlehem	0.0319%	127,741	118,063	138,864
Town of Boscawen	0.0392%	157,099	145,197	170,779
Town of Bow	0.1339%	536,030	495,418	582,707
Town of Bradford	0.0183%	73,191	67,646	79,565
Town of Brentwood	0.0385%	154,207	142,524	167,636
Town of Bristol	0.0961%	385,031	355,859	418,559
Town of Brookline	0.0673%	269,415	249,003	292,875
Town of Campton	0.0546%	218,574	202,014	237,607
Town of Canaan	0.0351%	140,666	130,008	152,915
Town of Candia	0.0327%	130,916	120,997	142,316
Town of Canterbury	0.0099%	39,483	36,492	42,921
Town of Carroll	0.0277%	111,091	102,674	120,765
Town of Center Harbor	0.0225%	90,033	83,212	97,873
Town of Charlestown	0.0346%	138,382	127,898	150,433
Town of Chester	0.0592%	237,132	219,166	257,781
Town of Chesterfield	0.0300%	120,074	110,977	130,530
Town of Chichester	0.0258%	103,374	95,542	112,376
Town of Clarksville	0.0003%	1,017	940	1,105
Town of Colebrook	0.0270%	107,941	99,763	117,340
Town of Conway	0.1697%	679,629	628,138	738,810
Town of Cornish	0.0014%	5,758	5,322	6,260
Town of Croydon	0.0002%	992	917	1,078

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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 Danville	0.0291%	\$ 116,549	\$ 107,719	\$ 126,698
Town of Deerfield	0.0409%	163,741	151,335	177,999
Town of Deering	0.0091%	36,491	33,727	39,669
Town of Derry	0.9242%	3,700,869	3,420,476	4,023,136
Town of Dorchester	0.0005%	2,117	1,956	2,301
Town of Dublin	0.0147%	58,950	54,483	64,083
Town of Dunbarton	0.0268%	107,416	99,278	116,770
Town of Durham	0.3084%	1,234,909	1,141,347	1,342,443
Town of East Kingston	0.0287%	114,958	106,248	124,968
Town of Effingham	0.0050%	19,850	18,346	21,578
Town of Enfield	0.0443%	177,266	163,835	192,702
Town of Epping	0.1381%	553,088	511,184	601,251
Town of Epsom	0.0491%	196,507	181,619	213,619
Town of Exeter	0.3421%	1,369,983	1,266,188	1,489,280
Town of Farmington	0.0650%	260,465	240,731	283,146
Town of Fitzwilliam	0.0164%	65,708	60,730	71,430
Town of Frances town	0.0014%	5,417	5,006	5,888
Town of Franconia	0.0170%	68,208	63,040	74,147
Town of Freedom	0.0136%	54,616	50,478	59,372
Town of Gilford	0.2095%	838,836	775,283	911,881
Town of Gilmanton	0.0463%	185,607	171,545	201,770
Town of Goffstown	0.3132%	1,254,151	1,159,131	1,363,360
Town of Gorham	0.0445%	178,132	164,636	193,644
Town of Goshen	0.0010%	3,992	3,689	4,339
Town of Grafton	0.0104%	41,683	38,525	45,313
Town of Grantham	0.0290%	116,299	107,488	126,426
Town of Greenfield	0.0144%	57,533	53,174	62,543
Town of Greenland	0.0713%	285,423	263,798	310,278
Town of Greenville	0.0274%	109,874	101,550	119,442
Town of Groton	0.0006%	2,325	2,149	2,527
Town of Hampstead	0.1051%	421,056	389,155	457,721
Town of Hampton	0.5713%	2,287,936	2,114,593	2,487,167
Town of Hampton Falls	0.0421%	168,616	155,841	183,298
Town of Hancock	0.0133%	53,183	49,154	57,814
Town of Hanover	0.3153%	1,262,634	1,166,972	1,372,582
Town of Harrisville	0.0057%	22,892	21,157	24,885
Town of Haverhill	0.0186%	74,683	69,025	81,186
Town of Hebron	0.0057%	22,917	21,180	24,912
Town of Henniker	0.0701%	280,690	259,424	305,132
Town of Hillsborough	0.0947%	379,264	350,530	412,290
Town of Hinsdale	0.0419%	167,857	155,140	182,474
Town of Holderness	0.0345%	138,174	127,706	150,206
Town of Hollis	0.1543%	617,771	570,966	671,566
Town of Hooksett	0.3698%	1,480,724	1,368,539	1,609,664
Town of Hopkinton	0.0832%	333,181	307,938	362,194
Town of Hudson	0.6621%	2,651,400	2,450,520	2,882,281
Town of Jackson	0.0143%	57,075	52,750	62,045
Town of Jaffrey	0.0824%	330,023	305,019	358,761
Town of Jefferson	0.0007%	2,733	2,526	2,971
Town of Kensington	0.0290%	116,258	107,449	126,381

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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 Kingston	0.0599%	\$ 239,715	\$ 221,553	\$ 260,589
Town of Lancaster	0.0431%	172,749	159,661	187,792
Town of Lee	0.0566%	226,574	209,407	246,303
Town of Lempster	0.0012%	4,650	4,298	5,055
Town of Lincoln	0.0564%	225,740	208,637	245,397
Town of Lisbon	0.0144%	57,616	53,251	62,633
Town of Litchfield	0.0951%	380,856	352,001	414,020
Town of Littleton	0.1469%	588,413	543,833	639,651
Town of Londonderry	0.8593%	3,441,237	3,180,515	3,740,896
Town of Loudon	0.0582%	233,132	215,469	253,433
Town of Lyme	0.0125%	50,033	46,242	54,390
Town of Madison	0.0260%	103,974	96,097	113,028
Town of Marlborough	0.0141%	56,600	52,311	61,528
Town of Marlow	0.0010%	4,167	3,851	4,529
Town of Mason	0.0105%	42,183	38,987	45,856
Town of Meredith	0.1066%	427,039	394,685	464,225
Town of Merrimack	0.5947%	2,381,369	2,200,947	2,588,735
Town of Middleton	0.0214%	85,766	79,268	93,235
Town of Milford	0.2113%	846,295	782,176	919,989
Town of Milton	0.0502%	201,182	185,940	218,701
Town of Monroe	0.0012%	4,700	4,344	5,109
Town of Mont Vernon	0.0239%	95,749	88,495	104,087
Town of Moultonborough	0.0835%	334,190	308,870	363,290
Town of Nelson	0.0010%	4,017	3,712	4,366
Town of New Boston	0.0465%	186,240	172,130	202,458
Town of New Castle	0.0328%	131,466	121,505	142,914
Town of New Durham	0.0279%	111,533	103,082	121,245
Town of New Hampton	0.0235%	94,049	86,924	102,239
Town of New Ipswich	0.0292%	117,041	108,173	127,233
Town of New London	0.0670%	268,123	247,809	291,471
Town of Newbury	0.0257%	102,791	95,003	111,742
Town of Newfields	0.0193%	77,408	71,543	84,148
Town of Newington	0.1228%	491,897	454,629	534,731
Town of Newmarket	0.1051%	420,739	388,862	457,377
Town of Newport	0.1116%	446,781	412,931	485,686
Town of Newton	0.0348%	139,207	128,661	151,329
Town of North Hampton	0.1806%	723,412	668,604	786,406
Town of Northfield	0.0425%	170,249	157,350	185,074
Town of Northumberland	0.0157%	62,766	58,011	68,232
Town of Northwood	0.0539%	215,765	199,418	234,554
Town of Nottingham	0.0423%	169,341	156,511	184,087
Town of Orford	0.0067%	26,892	24,854	29,233
Town of Ossipee	0.0538%	215,415	199,095	234,173
Town of Pelham	0.3284%	1,315,175	1,215,532	1,429,699
Town of Pembroke	0.0695%	278,240	257,159	302,469
Town of Peterborough	0.1024%	410,064	378,996	445,772
Town of Piermont	0.0046%	18,267	16,883	19,857
Town of Pittsburg	0.0062%	24,767	22,890	26,923
Town of Pittsfield	0.0482%	193,024	178,400	209,832
Town of Plainfield	0.0166%	66,391	61,361	72,173

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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 Plaistow	0.1228%	\$ 491,872	\$ 454,606	\$ 534,704
Town of Plymouth	0.1295%	518,705	479,406	563,873
Town of Raymond	0.1138%	455,789	421,257	495,478
Town of Rindge	0.0534%	213,940	197,731	232,570
Town of Rollinsford	0.0170%	68,108	62,948	74,039
Town of Rumney	0.0081%	32,583	30,115	35,420
Town of Rye	0.1475%	590,646	545,897	642,079
Town of Salem	1.0531%	4,217,349	3,897,826	4,584,591
Town of Salisbury	0.0004%	1,617	1,494	1,757
Town of Sanbornton	0.0473%	189,407	175,057	205,900
Town of Sandown	0.0458%	183,532	169,627	199,514
Town of Sandwich	0.0152%	60,791	56,186	66,085
Town of Seabrook	0.4423%	1,771,247	1,637,051	1,925,485
Town of Shelburne	0.0005%	2,175	2,010	2,364
Town of South Hampton	0.0068%	27,417	25,339	29,804
Town of Springfield	0.0108%	43,358	40,073	47,134
Town of Stark	0.0002%	867	801	942
Town of Stewartstown	0.0002%	950	878	1,033
Town of Strafford	0.0387%	154,841	143,109	168,324
Town of Stratford	0.0005%	2,092	1,933	2,274
Town of Stratham	0.0835%	334,390	309,055	363,508
Town of Sugar Hill	0.0123%	49,391	45,649	53,692
Town of Sunapee	0.0410%	164,366	151,913	178,678
Town of Sutton	0.0165%	66,250	61,230	72,019
Town of Swanzey	0.0608%	243,640	225,181	264,856
Town of Tamworth	0.0192%	76,758	70,942	83,442
Town of Thornton	0.0294%	117,799	108,874	128,057
Town of Tilton	0.0810%	324,265	299,697	352,501
Town of Troy	0.0156%	62,616	57,872	68,069
Town of Troy Water And Sewer	0.0009%	3,583	3,312	3,895
Town of Tuftonboro	0.0406%	162,766	150,434	176,939
Town of Unity	0.0009%	3,467	3,204	3,769
Town of Wakefield	0.0950%	380,273	351,462	413,386
Town of Walpole	0.0379%	151,574	140,090	164,773
Town of Warner	0.0254%	101,624	93,925	110,474
Town of Warren	0.0038%	15,358	14,195	16,696
Town of Washington	0.0056%	22,550	20,841	24,513
Town of Waterville Valley	0.0435%	174,032	160,847	189,187
Town of Weare	0.0777%	311,231	287,651	338,333
Town of Webster	0.0104%	41,658	38,502	45,286
Town of Westmoreland	0.0012%	4,933	4,560	5,363
Town of Whitefield	0.0314%	125,849	116,314	136,808
Town of Wilmot	0.0067%	27,008	24,962	29,360
Town of Wilton	0.0455%	182,024	168,233	197,874
Town of Winchester	0.0335%	134,074	123,916	145,749
Town of Windham	0.3417%	1,368,458	1,264,778	1,487,622
Town of Wolfeboro	0.1702%	681,512	629,878	740,858
Town of Woodstock	0.0398%	159,207	147,145	173,071
Unity SD	0.0235%	94,149	87,016	102,348
Village District of Eastman	0.0014%	5,408	4,999	5,879

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2021				
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%
Village District of Eidelweiss	0.0007%	\$ 2,642	\$ 2,442	\$ 2,872
Virtual Lrng Acad Charter Schl	0.1481%	593,046	548,115	644,688
Wakefield SD	0.0968%	387,656	358,286	421,413
Warner Village Water District	0.0007%	2,692	2,488	2,926
Warren SD	0.0235%	93,916	86,801	102,094
Washington SD	0.0126%	50,333	46,520	54,716
Waterville Estates Village Dis	0.0018%	7,150	6,608	7,773
Waterville Valley SD	0.0186%	74,300	68,670	80,769
Weare SD	0.2017%	807,670	746,478	878,001
Weeks Public Library	0.0007%	2,733	2,526	2,971
Wentworth SD	0.0190%	75,925	70,172	82,536
Westmoreland SD	0.0353%	141,341	130,632	153,649
White Mountains Reg SD	0.2940%	1,177,318	1,088,119	1,279,837
Wilton-Lyndeborough Coop SD	0.1567%	627,638	580,085	682,292
Winchester SD	0.0859%	344,015	317,951	373,971
Windham SD	0.7458%	2,986,782	2,760,491	3,246,867
Winnacunnet Coop SD	0.3890%	1,557,840	1,439,812	1,693,495
Winnisquam Reg SD	0.3576%	1,431,941	1,323,452	1,556,633
Woodsville Fire District	0.0026%	10,242	9,466	11,133
Woodsville Water & Light Dept	0.0022%	8,858	8,187	9,630
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 400,456,828</b>	<b>\$ 370,116,638</b>	<b>\$ 435,328,116</b>

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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					
	2022	2023	2024	2025	2026	Thereafter
Allentown SD	\$ (1,232)	\$ (1,002)	\$ (1,123)	\$ (1,554)	\$ -	\$ -
Alton SD	(1,525)	(1,452)	(1,628)	(2,250)	-	-
Amherst SD	(4,921)	(4,590)	(5,145)	(7,114)	-	-
Andover SD	(817)	(631)	(707)	(978)	-	-
Androscoggin Valley Reg Refuse	(41)	(45)	(51)	(71)	-	-
Ashland Electric Dept - Emp	(26)	-	-	-	-	-
Ashland SD	(670)	(534)	(599)	(829)	-	-
Auburn SD	(1,447)	(1,426)	(1,598)	(2,210)	-	-
Barnstead SD	(1,538)	(1,348)	(1,510)	(2,089)	-	-
Barrington SD	(2,979)	(2,528)	(2,834)	(3,919)	-	-
Bartlett SD	(968)	(790)	(885)	(1,224)	-	-
Bath SD	(219)	(213)	(239)	(332)	-	-
Bcep Solid Waste District	(32)	(13)	(15)	(20)	-	-
Bedford SD	(13,092)	(11,710)	(13,125)	(18,149)	-	-
Belknap County	(2,744)	(2,212)	(2,480)	(3,429)	-	-
Belknap County Conserv. Dist	(5)	(3)	(4)	(6)	-	-
Berlin - Emp/Fire/Pol	(2,787)	(2,474)	(2,773)	(3,836)	-	-
Berlin Housing Authority	(20)	(18)	(20)	(26)	-	-
Berlin Water Works	(51)	(43)	(48)	(66)	-	-
Bethlehem SD	(480)	(563)	(632)	(874)	-	-
Bow SD - SAU 67	(5,681)	(4,968)	(5,568)	(7,700)	-	-
Brentwood SD	(1,043)	(942)	(1,056)	(1,461)	-	-
Brookline Public Library	(9)	(4)	(5)	(6)	-	-
Brookline SD	(1,835)	(1,544)	(1,731)	(2,393)	-	-
Campton SD	(1,375)	(986)	(1,105)	(1,528)	-	-
Campton/Thornton Fire Dept	-	-	-	-	-	-
Candia SD	(1,015)	(819)	(918)	(1,270)	-	-
Carroll County	(2,905)	(2,414)	(2,706)	(3,743)	-	-
Center Conway Fire Precinct	(52)	(45)	(50)	(70)	-	-
Central Hooksett Wtr Precinct	(23)	(11)	(13)	(17)	-	-
Cheshire County	(3,326)	(2,254)	(2,526)	(3,492)	-	-
Chester SD - (SAU 82)	(1,421)	(1,313)	(1,472)	(2,036)	-	-
Chesterfield SD	(1,082)	(854)	(957)	(1,322)	-	-
Chichester SD	(888)	(679)	(761)	(1,053)	-	-
City of Claremont	(2,753)	(2,295)	(2,572)	(3,556)	-	-
City of Concord	(13,507)	(13,901)	(15,582)	(21,546)	-	-
City of Dover	(20,301)	(17,763)	(19,911)	(27,530)	-	-
City of Franklin	(2,221)	(2,249)	(2,521)	(3,485)	-	-
City of Keene	(8,256)	(6,916)	(7,752)	(10,719)	-	-
City of Laconia	(5,238)	(5,689)	(6,376)	(8,816)	-	-
City of Lebanon	(5,327)	(5,039)	(5,648)	(7,810)	-	-
City of Manchester	(41,217)	(34,929)	(39,152)	(54,135)	-	-
City of Nashua	(29,567)	(29,855)	(33,465)	(46,273)	-	-
City of Portsmouth	(11,151)	(10,193)	(11,425)	(15,797)	-	-
City of Rochester	(6,977)	(6,222)	(6,974)	(9,645)	-	-
City of Somersworth	(2,782)	(2,776)	(3,112)	(4,304)	-	-
Claremont SD	(4,627)	(4,747)	(5,321)	(7,357)	-	-
Cocheco Academy of The Arts	(122)	(41)	(46)	(64)	-	-
Colebrook SD	(1,477)	(610)	(684)	(947)	-	-
Community College System of NH	(12,534)	(10,201)	(11,435)	(15,811)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2022	2023	2024	2025	2026	Thereafter
Concord SD	\$ (15,611)	\$ (13,906)	\$ (15,587)	\$ (21,551)	\$ -	\$ -
Contoocook Valley SD	(8,024)	(7,506)	(8,414)	(11,635)	-	-
Conway SD	(4,726)	(4,434)	(4,970)	(6,873)	-	-
Conway Village Fire District	(392)	(329)	(369)	(510)	-	-
Cook Memorial Library	(3)	(3)	(3)	(3)	-	-
Coos County Institute	(1,469)	(1,226)	(1,374)	(1,899)	-	-
Coos County Nursing Home	(201)	(222)	(249)	(344)	-	-
Cornish SD	(230)	(382)	(428)	(592)	-	-
County of Merrimack	(9,012)	(7,241)	(8,116)	(11,222)	-	-
Croydon Village School	(53)	(60)	(68)	(94)	-	-
Deerfield Community School	(1,757)	(1,476)	(1,655)	(2,287)	-	-
Derry Coop SD	(11,142)	(9,321)	(10,447)	(14,446)	-	-
Derry Housing Authority	(4)	(3)	(3)	(4)	-	-
Dover Housing Authority	(107)	(85)	(95)	(132)	-	-
Dresden SD	(2,410)	(1,930)	(2,163)	(2,989)	-	-
Dunbarton SD - SAU 67	(588)	(606)	(679)	(940)	-	-
East Kingston SD	(730)	(408)	(457)	(632)	-	-
Epping SD	(3,257)	(2,946)	(3,302)	(4,565)	-	-
Epsom SD	(1,369)	(1,113)	(1,248)	(1,725)	-	-
Errol SD	(90)	(56)	(63)	(87)	-	-
Exeter Reg Coop SD	(11,156)	(9,653)	(10,820)	(14,960)	-	-
Exeter SD	(4,012)	(3,552)	(3,981)	(5,504)	-	-
Fall Mountain Reg SD	(5,927)	(4,658)	(5,221)	(7,217)	-	-
Farmington SD - (SAU 61)	(2,610)	(2,735)	(3,066)	(4,239)	-	-
Franklin SD	(2,669)	(2,334)	(2,617)	(3,618)	-	-
Freedom SD	(352)	(218)	(245)	(337)	-	-
Fremont - Police	(327)	(285)	(319)	(441)	-	-
Fremont SD - SAU 83	(1,315)	(1,050)	(1,177)	(1,627)	-	-
Gilford SD	(4,663)	(3,699)	(4,146)	(5,732)	-	-
Gilmanton SD	(874)	(1,193)	(1,337)	(1,848)	-	-
Goffstown SD	(8,334)	(6,958)	(7,799)	(10,783)	-	-
Goffstown Village Precinct	(11)	(8)	(9)	(13)	-	-
Governor Wentworth Reg SD	(8,608)	(7,602)	(8,521)	(11,781)	-	-
Grafton County	(4,518)	(3,486)	(3,908)	(5,403)	-	-
Grantham SD	(1,028)	(739)	(828)	(1,146)	-	-
Great Bay Elearning School	(310)	(248)	(278)	(386)	-	-
Greenland SD	(1,165)	(1,255)	(1,406)	(1,945)	-	-
Grs Coop SD	(1,216)	(1,117)	(1,252)	(1,730)	-	-
Hampstead SD	(3,157)	(3,025)	(3,391)	(4,688)	-	-
Hampton Falls SD	(1,267)	(1,013)	(1,136)	(1,571)	-	-
Hampton SD - SAU 90	(4,942)	(3,612)	(4,048)	(5,597)	-	-
Hanover SD	(2,367)	(1,811)	(2,030)	(2,809)	-	-
Harrisville SD	(198)	(156)	(175)	(242)	-	-
Haverhill Coop SD	(2,288)	(1,900)	(2,129)	(2,944)	-	-
Henniker SD	(1,433)	(1,182)	(1,324)	(1,831)	-	-
Hill SD	(178)	(150)	(168)	(232)	-	-
Hillsboro-Deering SD	(4,567)	(3,768)	(4,224)	(5,840)	-	-
Hillsborough County	(9,238)	(7,410)	(8,305)	(11,484)	-	-
Hinsdale SD	(2,106)	(1,884)	(2,112)	(2,920)	-	-
Holderness SD	(697)	(665)	(745)	(1,030)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2022	2023	2024	2025	2026	Thereafter
Hollis SD	\$ (2,698)	\$ (2,194)	\$ (2,460)	\$ (3,401)	\$ -	\$ -
Hollis-Brookline Coop	(4,390)	(3,679)	(4,124)	(5,701)	-	-
Hooksett Public Library	(28)	(23)	(26)	(35)	-	-
Hooksett SD	(4,108)	(3,135)	(3,514)	(4,860)	-	-
Hooksett Sewer Commission	(33)	(26)	(29)	(40)	-	-
Hooksett Village Wtr Precinct	(26)	(23)	(25)	(35)	-	-
Hopkinton SD	(4,155)	(2,961)	(3,318)	(4,588)	-	-
Hudson SD	(9,426)	(7,753)	(8,690)	(12,015)	-	-
Inter-Lakes SD	(4,796)	(4,056)	(4,546)	(6,285)	-	-
Jackson SD	(186)	(181)	(203)	(280)	-	-
Jaffrey-Rindge Coop SD	(5,049)	(3,752)	(4,206)	(5,815)	-	-
John Stark SD	(2,287)	(1,962)	(2,199)	(3,040)	-	-
Kearsarge Reg SD - SAU 65	(7,130)	(6,155)	(6,899)	(9,538)	-	-
Keene SD	(11,248)	(8,777)	(9,838)	(13,605)	-	-
Kensington SD	(420)	(532)	(596)	(824)	-	-
Laconia Housing & Redevelopmnt	(80)	(87)	(97)	(134)	-	-
Laconia SD	(6,505)	(5,567)	(6,240)	(8,627)	-	-
Laconia Water Works	(81)	(65)	(73)	(100)	-	-
Lafayette Reg SD	(495)	(426)	(477)	(660)	-	-
Lakes Region Mutual Fire Aid	(117)	(94)	(106)	(147)	-	-
Lakes Region Planning Comm.	(17)	(14)	(16)	(21)	-	-
Land & Comm Heritage Inv Prog	(33)	(27)	(30)	(42)	-	-
Landaff SD	(31)	(31)	(35)	(47)	-	-
Lebanon SD	(7,805)	(6,507)	(7,294)	(10,086)	-	-
Lempster SD	(305)	(311)	(349)	(483)	-	-
Lincoln-Woodstock Coop SD	(1,387)	(1,154)	(1,293)	(1,789)	-	-
Lisbon Reg SD	(1,227)	(1,040)	(1,166)	(1,611)	-	-
Litchfield SD	(4,496)	(3,537)	(3,965)	(5,482)	-	-
Littleton Public Library	(11)	(9)	(10)	(15)	-	-
Littleton SD	(3,317)	(2,359)	(2,644)	(3,656)	-	-
Littleton Water & Light Dept	(81)	(84)	(94)	(131)	-	-
Londonderry SD	(15,152)	(13,113)	(14,699)	(20,324)	-	-
Lower Bartlett Water Precinct	3	(5)	(1)	(2)	-	-
Lyme SD	(974)	(870)	(975)	(1,349)	-	-
Lyndeborough - Police	-	-	-	-	-	-
Madison SD	(588)	(463)	(519)	(717)	-	-
Manchester SD	(39,850)	(32,417)	(36,337)	(50,243)	-	-
Marlborough SD	(476)	(546)	(612)	(846)	-	-
Marlow SD	(155)	(141)	(158)	(217)	-	-
Mascenic Reg SD	(2,625)	(2,531)	(2,837)	(3,922)	-	-
Mascoma Valley Regional SD	(4,224)	(3,438)	(3,854)	(5,327)	-	-
Mason SD (SAU 89)	(234)	(215)	(241)	(332)	-	-
Meriden Village Water District	(4)	(3)	(4)	(5)	-	-
Merrimack SD	(11,465)	(10,173)	(11,403)	(15,769)	-	-
Merrimack Valley SD	(7,460)	(6,408)	(7,182)	(9,931)	-	-
Merrimack Village District	(62)	(73)	(82)	(114)	-	-
Middleton SD	(306)	(319)	(358)	(495)	-	-
Milan SD	(259)	(230)	(258)	(357)	-	-
Milford Area Communication Ctr	(28)	(21)	(24)	(34)	-	-
Milford SD	(8,824)	(6,606)	(7,405)	(10,240)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Milton SD	\$ (1,795)	\$ (1,347)	\$ (1,510)	\$ (2,087)	\$ -	\$ -
Monadnock Reg SD- SAU 93	(5,324)	(4,610)	(5,168)	(7,146)	-	-
Monroe SD	(451)	(319)	(358)	(495)	-	-
Mont Vernon SD	(684)	(652)	(731)	(1,011)	-	-
Moultonborough SD - SAU 45	(2,686)	(2,162)	(2,423)	(3,350)	-	-
Nashua Airport Authority	(19)	(18)	(20)	(27)	-	-
Nashua Housing Redevelop Auth	(92)	(88)	(99)	(137)	-	-
Nelson SD	(165)	(176)	(197)	(272)	-	-
New Boston SD	(1,524)	(1,193)	(1,337)	(1,849)	-	-
New Castle SD	(239)	(209)	(234)	(323)	-	-
New London-Springfield Wtr Sys	(14)	(11)	(13)	(18)	-	-
Newfields SD	(517)	(358)	(401)	(555)	-	-
Newfound Area SD	(4,046)	(3,350)	(3,754)	(5,191)	-	-
Newington SD	(244)	(190)	(213)	(295)	-	-
Newmarket Housing Authority	5	(5)	(6)	(9)	-	-
Newmarket SD	(3,328)	(3,378)	(3,786)	(5,235)	-	-
Newport SD	(3,010)	(2,367)	(2,653)	(3,668)	-	-
Next Charter School	(211)	(173)	(194)	(270)	-	-
NH Comm Development Fin Auth	(27)	(19)	(21)	(31)	-	-
NH Municipal Bond Bank	(17)	(14)	(16)	(21)	-	-
NH Retirement System	-	-	-	-	-	-
North Conway Wtr Precinct	(171)	(172)	(192)	(266)	-	-
North Country Charter Academy	(167)	(75)	(84)	(117)	-	-
North Country Edu Srvc Ag Inc	(221)	(180)	(202)	(278)	-	-
North Hampton SD	(1,912)	(1,366)	(1,531)	(2,117)	-	-
Northumberland SD	(1,047)	(1,022)	(1,145)	(1,583)	-	-
Northwood SD	(909)	(930)	(1,042)	(1,442)	-	-
Nottingham SD	(1,606)	(1,235)	(1,384)	(1,914)	-	-
Oyster River Coop SD	(8,316)	(7,530)	(8,441)	(11,672)	-	-
Pease Development Authority	(1,094)	(936)	(1,050)	(1,451)	-	-
Pelham SD	(5,054)	(4,417)	(4,951)	(6,847)	-	-
Pembroke SD	(6,217)	(3,466)	(3,885)	(5,374)	-	-
Pemi Baker Coop	(2,684)	(2,032)	(2,278)	(3,151)	-	-
Piermont SD	(183)	(177)	(199)	(276)	-	-
Pittsburg SD	(455)	(401)	(450)	(621)	-	-
Pittsfield SD	(1,601)	(1,560)	(1,749)	(2,419)	-	-
Plainfield SD	(801)	(859)	(962)	(1,331)	-	-
Plaistow Public Library	(14)	(12)	(13)	(17)	-	-
Plymouth SD	(1,433)	(1,411)	(1,581)	(2,187)	-	-
Plymouth Village Water & Sewer	(70)	(31)	(34)	(47)	-	-
Portsmouth Housing Authority	(124)	(100)	(112)	(154)	-	-
Portsmouth SD	(11,320)	(9,894)	(11,090)	(15,334)	-	-
Profile SD	(976)	(834)	(934)	(1,291)	-	-
Prospect Mountain High School	(1,798)	(1,377)	(1,543)	(2,133)	-	-
Raymond SD	(3,730)	(3,356)	(3,761)	(5,201)	-	-
Rivendell Interstate SD	(643)	(422)	(473)	(653)	-	-
Rochester SD	(14,145)	(10,620)	(11,904)	(16,460)	-	-
Rockingham County	(7,526)	(5,569)	(6,242)	(8,630)	-	-
Rockingham Planning Comm	(24)	(25)	(28)	(38)	-	-
Rollinsford SD	(572)	(478)	(535)	(740)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Rumney SD	\$ (574)	\$ (409)	\$ (459)	\$ (635)	\$ -	\$ -
Rye SD	(1,948)	(1,914)	(2,145)	(2,966)	-	-
Rye Water District	(17)	(17)	(19)	(25)	-	-
Salem Housing Authority	(25)	(22)	(24)	(35)	-	-
Salem SD	(12,992)	(11,219)	(12,575)	(17,387)	-	-
Sanborn Regional SD	(6,711)	(4,864)	(5,452)	(7,539)	-	-
Sanbornton Public Library	(5)	(5)	(6)	(9)	-	-
Sandown Public Library	(10)	(6)	(7)	(8)	-	-
SAU 02	(87)	(75)	(84)	(115)	-	-
SAU 03	(3,016)	(3,318)	(3,719)	(5,142)	-	-
SAU 06	(60)	(62)	(70)	(96)	-	-
SAU 07	(6)	(80)	(90)	(125)	-	-
SAU 09	(82)	(77)	(86)	(119)	-	-
SAU 13	(192)	(55)	(62)	(86)	-	-
SAU 15	(51)	(47)	(53)	(74)	-	-
SAU 16	(363)	(218)	(245)	(339)	-	-
SAU 19	(130)	(164)	(184)	(254)	-	-
SAU 20	(19)	(47)	(53)	(73)	-	-
SAU 21	(155)	(164)	(184)	(255)	-	-
SAU 23	(297)	(357)	(400)	(554)	-	-
SAU 24	(573)	(302)	(339)	(468)	-	-
SAU 29	(238)	(203)	(228)	(314)	-	-
SAU 34	(52)	(43)	(48)	(67)	-	-
SAU 35	(286)	(162)	(182)	(252)	-	-
SAU 39	(287)	(158)	(177)	(246)	-	-
SAU 41	(124)	(113)	(127)	(177)	-	-
SAU 42	(33,203)	(27,700)	(31,048)	(42,931)	-	-
SAU 44	(299)	(324)	(363)	(502)	-	-
SAU 46	(214)	(74)	(82)	(114)	-	-
SAU 48	(199)	(169)	(190)	(262)	-	-
SAU 50	(102)	(91)	(102)	(142)	-	-
SAU 53	(842)	(710)	(796)	(1,100)	-	-
SAU 55	(135)	(100)	(112)	(154)	-	-
SAU 56	(121)	(110)	(123)	(171)	-	-
SAU 58	(27)	(24)	(27)	(36)	-	-
SAU 67	20	(117)	(131)	(182)	-	-
SAU 70	(87)	(100)	(113)	(156)	-	-
Seabrook SD	(2,829)	(2,552)	(2,860)	(3,954)	-	-
Seacoast Charter School	(407)	(308)	(345)	(476)	-	-
Shaker Regional SD - SAU 80	(4,521)	(3,756)	(4,210)	(5,822)	-	-
Somersworth Housing Authority	(34)	(37)	(41)	(57)	-	-
Somersworth SD	(4,101)	(3,614)	(4,051)	(5,601)	-	-
Souhegan Coop SD	(3,768)	(2,725)	(3,055)	(4,225)	-	-
South Hampton SD	(310)	(298)	(334)	(464)	-	-
Southern NH Planning Comm	(55)	(38)	(43)	(59)	-	-
Stark SD	(113)	(52)	(59)	(82)	-	-
State of New Hampshire	(246,918)	(207,236)	(232,286)	(321,200)	-	-
Stewartstown SD	(267)	(185)	(207)	(285)	-	-
Stoddard SD	(177)	(131)	(147)	(202)	-	-
Strafford County	(9,919)	(6,665)	(7,470)	(10,329)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Strafford SD	\$ (1,373)	\$ (930)	\$ (1,043)	\$ (1,443)	\$ -	\$ -
Stratford SD	(277)	(177)	(199)	(276)	-	-
Stratham SD	(2,087)	(1,942)	(2,176)	(3,009)	-	-
Sullivan County	(2,410)	(2,163)	(2,425)	(3,354)	-	-
Sunapee SD	(2,180)	(1,925)	(2,157)	(2,983)	-	-
Swnh District Fire Mutual Aid	(153)	(125)	(140)	(192)	-	-
Tamworth SD	(966)	(726)	(814)	(1,125)	-	-
Thornton Public School Library	(2)	(2)	(2)	(3)	-	-
Thornton SD	(832)	(744)	(834)	(1,154)	-	-
Tilton-Northfield Fire Dist	(793)	(916)	(1,027)	(1,420)	-	-
Timberlane Reg SD	(13,612)	(11,058)	(12,394)	(17,138)	-	-
Town of Albany	(5)	-	-	-	-	-
Town of Alexandria	(193)	(75)	(84)	(116)	-	-
Town of Allenstown	(811)	(664)	(745)	(1,029)	-	-
Town of Alstead	(99)	(89)	(100)	(139)	-	-
Town of Alton	(1,054)	(1,000)	(1,121)	(1,551)	-	-
Town of Amherst	(1,635)	(1,404)	(1,573)	(2,175)	-	-
Town of Andover	(96)	(97)	(109)	(150)	-	-
Town of Antrim	(358)	(410)	(460)	(636)	-	-
Town of Ashland	(257)	(320)	(359)	(495)	-	-
Town of Atkinson	(648)	(588)	(659)	(911)	-	-
Town of Auburn	(726)	(706)	(792)	(1,095)	-	-
Town of Barnstead	(585)	(623)	(698)	(964)	-	-
Town of Barrington	(877)	(804)	(902)	(1,246)	-	-
Town of Bartlett	(331)	(225)	(252)	(348)	-	-
Town of Bedford	(5,132)	(4,923)	(5,518)	(7,629)	-	-
Town of Belmont	(1,553)	(1,531)	(1,716)	(2,372)	-	-
Town of Bennington	(177)	(126)	(142)	(196)	-	-
Town of Bethlehem	(423)	(335)	(376)	(520)	-	-
Town of Boscaawen	(557)	(412)	(462)	(639)	-	-
Town of Bow	(1,773)	(1,407)	(1,577)	(2,181)	-	-
Town of Bradford	(188)	(192)	(215)	(298)	-	-
Town of Brentwood	(562)	(405)	(454)	(626)	-	-
Town of Bristol	(1,171)	(1,011)	(1,133)	(1,566)	-	-
Town of Brookline	(808)	(707)	(793)	(1,095)	-	-
Town of Campton	(788)	(574)	(643)	(889)	-	-
Town of Canaan	(558)	(369)	(414)	(572)	-	-
Town of Candia	(287)	(344)	(385)	(532)	-	-
Town of Canterbury	(215)	(104)	(116)	(160)	-	-
Town of Carroll	(413)	(292)	(327)	(451)	-	-
Town of Center Harbor	(168)	(236)	(265)	(367)	-	-
Town of Charlestown	(365)	(363)	(407)	(564)	-	-
Town of Chester	(296)	(622)	(698)	(964)	-	-
Town of Chesterfield	(474)	(315)	(353)	(489)	-	-
Town of Chichester	(342)	(271)	(304)	(421)	-	-
Town of Clarksville	(3)	(3)	(3)	(4)	-	-
Town of Colebrook	(415)	(283)	(318)	(439)	-	-
Town of Conway	(1,822)	(1,784)	(1,999)	(2,765)	-	-
Town of Cornish	(14)	(15)	(17)	(23)	-	-
Town of Croydon	(6)	(3)	(3)	(3)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Town of Danville	\$ (442)	\$ (306)	\$ (343)	\$ (474)	\$ -	\$ -
Town of Deerfield	(610)	(430)	(482)	(665)	-	-
Town of Deering	(46)	(96)	(107)	(149)	-	-
Town of Derry	(10,801)	(9,713)	(10,888)	(15,054)	-	-
Town of Dorchester	1	(6)	(6)	(8)	-	-
Town of Dublin	(134)	(155)	(173)	(239)	-	-
Town of Dunbarton	(332)	(282)	(316)	(437)	-	-
Town of Durham	(4,090)	(3,241)	(3,633)	(5,024)	-	-
Town of East Kingston	(314)	(302)	(338)	(468)	-	-
Town of Effingham	(219)	(52)	(58)	(81)	-	-
Town of Enfield	(547)	(465)	(522)	(721)	-	-
Town of Epping	(1,646)	(1,452)	(1,627)	(2,249)	-	-
Town of Epsom	(574)	(516)	(578)	(800)	-	-
Town of Exeter	(4,608)	(3,596)	(4,030)	(5,573)	-	-
Town of Farmington	(924)	(684)	(766)	(1,059)	-	-
Town of Fitzwilliam	(174)	(172)	(193)	(269)	-	-
Town of Francestown	(17)	(14)	(16)	(22)	-	-
Town of Franconia	(180)	(179)	(201)	(277)	-	-
Town of Freedom	(131)	(143)	(161)	(222)	-	-
Town of Gilford	(2,122)	(2,202)	(2,468)	(3,412)	-	-
Town of Gilmanton	(489)	(487)	(546)	(756)	-	-
Town of Goffstown	(2,906)	(3,292)	(3,690)	(5,102)	-	-
Town of Gorham	(477)	(468)	(524)	(724)	-	-
Town of Goshen	(11)	(10)	(12)	(17)	-	-
Town of Grafton	(155)	(109)	(123)	(170)	-	-
Town of Grantham	(209)	(305)	(342)	(473)	-	-
Town of Greenfield	(294)	(151)	(169)	(235)	-	-
Town of Greenland	(740)	(749)	(840)	(1,161)	-	-
Town of Greenville	(320)	(288)	(323)	(448)	-	-
Town of Groton	(8)	(6)	(7)	(9)	-	-
Town of Hampstead	(1,014)	(1,105)	(1,239)	(1,713)	-	-
Town of Hampton	(6,647)	(6,005)	(6,731)	(9,306)	-	-
Town of Hampton Falls	(181)	(443)	(496)	(685)	-	-
Town of Hancock	(276)	(140)	(156)	(216)	-	-
Town of Hanover	(3,324)	(3,314)	(3,715)	(5,136)	-	-
Town of Harrisville	(35)	(60)	(67)	(94)	-	-
Town of Haverhill	(731)	(196)	(220)	(304)	-	-
Town of Hebron	(74)	(60)	(67)	(94)	-	-
Town of Henniker	(592)	(737)	(826)	(1,141)	-	-
Town of Hillsborough	(1,377)	(995)	(1,116)	(1,543)	-	-
Town of Hinsdale	(281)	(441)	(494)	(682)	-	-
Town of Holderness	(374)	(363)	(407)	(561)	-	-
Town of Hollis	(1,459)	(1,621)	(1,817)	(2,514)	-	-
Town of Hooksett	(3,420)	(3,886)	(4,356)	(6,024)	-	-
Town of Hopkinton	(1,051)	(874)	(980)	(1,356)	-	-
Town of Hudson	(6,097)	(6,959)	(7,800)	(10,786)	-	-
Town of Jackson	(131)	(150)	(168)	(232)	-	-
Town of Jaffrey	(1,496)	(866)	(971)	(1,343)	-	-
Town of Jefferson	(11)	(7)	(8)	(12)	-	-
Town of Kensington	(183)	(305)	(342)	(473)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Town of Kingston	\$ (663)	\$ (629)	\$ (705)	\$ (975)	\$ -	\$ -
Town of Lancaster	(581)	(453)	(508)	(703)	-	-
Town of Lee	(805)	(595)	(667)	(920)	-	-
Town of Lempster	(21)	(12)	(14)	(19)	-	-
Town of Lincoln	(545)	(592)	(664)	(919)	-	-
Town of Lisbon	(242)	(151)	(170)	(234)	-	-
Town of Litchfield	(1,342)	(1,000)	(1,120)	(1,549)	-	-
Town of Littleton	(1,366)	(1,544)	(1,731)	(2,394)	-	-
Town of Londonderry	(9,478)	(9,032)	(10,124)	(13,998)	-	-
Town of Loudon	(758)	(612)	(686)	(948)	-	-
Town of Lyme	(158)	(131)	(147)	(204)	-	-
Town of Madison	(241)	(273)	(306)	(423)	-	-
Town of Marlborough	(321)	(149)	(167)	(229)	-	-
Town of Marlow	(13)	(11)	(12)	(17)	-	-
Town of Mason	(120)	(111)	(124)	(172)	-	-
Town of Meredith	(1,342)	(1,121)	(1,256)	(1,737)	-	-
Town of Merrimack	(6,626)	(6,250)	(7,006)	(9,687)	-	-
Town of Middleton	(127)	(225)	(252)	(349)	-	-
Town of Milford	(2,746)	(2,221)	(2,490)	(3,443)	-	-
Town of Milton	(720)	(528)	(592)	(818)	-	-
Town of Monroe	(2)	(12)	(14)	(20)	-	-
Town of Mont Vernon	(211)	(251)	(282)	(389)	-	-
Town of Moultonborough	(1,453)	(877)	(983)	(1,360)	-	-
Town of Nelson	(14)	(11)	(12)	(16)	-	-
Town of New Boston	(573)	(489)	(548)	(757)	-	-
Town of New Castle	(424)	(345)	(387)	(534)	-	-
Town of New Durham	(316)	(293)	(328)	(453)	-	-
Town of New Hampton	(490)	(247)	(277)	(383)	-	-
Town of New Ipswich	(516)	(307)	(344)	(476)	-	-
Town of New London	(944)	(704)	(789)	(1,090)	-	-
Town of Newbury	(227)	(270)	(302)	(418)	-	-
Town of Newfields	(145)	(203)	(228)	(315)	-	-
Town of Newington	(1,505)	(1,291)	(1,447)	(2,002)	-	-
Town of Newmarket	(1,151)	(1,104)	(1,238)	(1,712)	-	-
Town of Newport	(1,325)	(1,173)	(1,314)	(1,817)	-	-
Town of Newton	(489)	(365)	(410)	(566)	-	-
Town of North Hampton	(1,807)	(1,899)	(2,128)	(2,943)	-	-
Town of Northfield	(404)	(447)	(501)	(693)	-	-
Town of Northumberland	(68)	(165)	(185)	(255)	-	-
Town of Northwood	(673)	(566)	(635)	(877)	-	-
Town of Nottingham	(596)	(444)	(498)	(689)	-	-
Town of Orford	(83)	(71)	(79)	(110)	-	-
Town of Ossipee	(983)	(565)	(634)	(877)	-	-
Town of Pelham	(3,607)	(3,452)	(3,869)	(5,350)	-	-
Town of Pembroke	(977)	(730)	(819)	(1,132)	-	-
Town of Peterborough	(1,344)	(1,076)	(1,206)	(1,669)	-	-
Town of Piermont	(57)	(48)	(54)	(74)	-	-
Town of Pittsburg	(80)	(65)	(73)	(100)	-	-
Town of Pittsfield	(750)	(507)	(568)	(784)	-	-
Town of Plainfield	(254)	(174)	(195)	(270)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Town of Plaistow	\$ (1,189)	\$ (1,291)	\$ (1,447)	\$ (2,001)	\$ -	\$ -
Town of Plymouth	(1,730)	(1,361)	(1,526)	(2,111)	-	-
Town of Raymond	(1,567)	(1,196)	(1,341)	(1,855)	-	-
Town of Rindge	(590)	(562)	(629)	(870)	-	-
Town of Rollinsford	(334)	(179)	(200)	(277)	-	-
Town of Rumney	(144)	(86)	(96)	(132)	-	-
Town of Rye	(1,687)	(1,550)	(1,738)	(2,402)	-	-
Town of Salem	(13,709)	(11,069)	(12,407)	(17,156)	-	-
Town of Salisbury	(4)	(4)	(5)	(6)	-	-
Town of Sanbornton	(389)	(497)	(557)	(771)	-	-
Town of Sandown	(572)	(482)	(540)	(746)	-	-
Town of Sandwich	(236)	(160)	(179)	(247)	-	-
Town of Seabrook	(4,186)	(4,649)	(5,211)	(7,206)	-	-
Town of Shelburne	(8)	(6)	(6)	(8)	-	-
Town of South Hampton	(105)	(72)	(81)	(111)	-	-
Town of Springfield	(133)	(114)	(128)	(176)	-	-
Town of Stark	(3)	(2)	(3)	(3)	-	-
Town of Stewartstown	(3)	(2)	(3)	(4)	-	-
Town of Strafford	(366)	(406)	(456)	(629)	-	-
Town of Stratford	(7)	(5)	(6)	(9)	-	-
Town of Stratham	(1,118)	(878)	(984)	(1,360)	-	-
Town of Sugar Hill	(119)	(130)	(145)	(201)	-	-
Town of Sunapee	(496)	(431)	(484)	(668)	-	-
Town of Sutton	(191)	(174)	(195)	(270)	-	-
Town of Swanzey	(926)	(639)	(717)	(991)	-	-
Town of Tamworth	(389)	(201)	(226)	(313)	-	-
Town of Thornton	(238)	(309)	(347)	(480)	-	-
Town of Tilton	(1,440)	(851)	(954)	(1,320)	-	-
Town of Troy	(34)	(164)	(184)	(255)	-	-
Town of Troy Water And Sewer	(12)	(9)	(11)	(15)	-	-
Town of Tuftonboro	(517)	(427)	(479)	(662)	-	-
Town of Unity	(11)	(9)	(10)	(14)	-	-
Town of Wakefield	(1,032)	(998)	(1,119)	(1,546)	-	-
Town of Walpole	(281)	(398)	(446)	(616)	-	-
Town of Warner	(201)	(267)	(299)	(412)	-	-
Town of Warren	(49)	(40)	(45)	(63)	-	-
Town of Washington	(80)	(59)	(66)	(93)	-	-
Town of Waterville Valley	(297)	(457)	(512)	(707)	-	-
Town of Weare	(422)	(817)	(916)	(1,266)	-	-
Town of Webster	(112)	(109)	(123)	(169)	-	-
Town of Westmoreland	(17)	(13)	(15)	(20)	-	-
Town of Whitefield	(397)	(330)	(370)	(512)	-	-
Town of Wilmot	(94)	(71)	(79)	(110)	-	-
Town of Wilton	(305)	(478)	(536)	(740)	-	-
Town of Winchester	(439)	(352)	(394)	(546)	-	-
Town of Windham	(4,240)	(3,592)	(4,026)	(5,565)	-	-
Town of Wolfeboro	(1,973)	(1,789)	(2,005)	(2,772)	-	-
Town of Woodstock	(427)	(418)	(468)	(648)	-	-
Unity SD	(284)	(247)	(277)	(383)	-	-
Village District of Eastman	(14)	(14)	(16)	(22)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2022	2023	2024	2025	2026	Thereafter
Village District of Eidelweiss	\$ (13)	\$ (7)	\$ (8)	\$ (11)	\$ -	\$ -
Virtual Lrng Acad Charter Schl	(710)	(1,557)	(1,745)	(2,412)	-	-
Wakefield SD	(1,305)	(1,017)	(1,140)	(1,578)	-	-
Warner Village Water District	(10)	(7)	(8)	(12)	-	-
Warren SD	(256)	(246)	(276)	(383)	-	-
Washington SD	(58)	(132)	(148)	(206)	-	-
Waterville Estates Village Dis	(25)	(19)	(21)	(28)	-	-
Waterville Valley SD	9	(195)	(219)	(302)	-	-
Weare SD	(2,527)	(2,120)	(2,376)	(3,285)	-	-
Weeks Public Library	(8)	(7)	(8)	(12)	-	-
Wentworth SD	(262)	(199)	(223)	(309)	-	-
Westmoreland SD	(402)	(371)	(416)	(575)	-	-
White Mountains Reg SD	(3,584)	(3,090)	(3,464)	(4,789)	-	-
Wilton-Lyndeborough Coop SD	(2,283)	(1,647)	(1,846)	(2,554)	-	-
Winchester SD	(1,739)	(903)	(1,012)	(1,399)	-	-
Windham SD	(10,808)	(7,839)	(8,787)	(12,150)	-	-
Winnacunnet Coop SD	(4,832)	(4,089)	(4,583)	(6,337)	-	-
Winnisquam Reg SD	(5,160)	(3,758)	(4,213)	(5,825)	-	-
Woodsville Fire District	(31)	(27)	(30)	(42)	-	-
Woodsville Water & Light Dept	(22)	(23)	(26)	(37)	-	-
<b>Total for All Entities</b>	<b>\$ (1,227,763)</b>	<b>\$ (1,051,055)</b>	<b>\$ (1,178,125)</b>	<b>\$ (1,629,011)</b>	<b>\$ -</b>	<b>\$ -</b>

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



## SECTION C

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### 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

<b><i>Actuarial Accrued Liability (AAL)</i></b>	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."
<b><i>Actuarial Assumptions</i></b>	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.
<b><i>Accrued Service</i></b>	Service credited under the system which was rendered before the date of the actuarial valuation.
<b><i>Actuarial Equivalent</i></b>	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.
<b><i>Actuarial Cost Method</i></b>	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.
<b><i>Actuarial Gain (Loss)</i></b>	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.
<b><i>Actuarial Present Value (APV)</i></b>	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.
<b><i>Actuarial Valuation</i></b>	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.
<b><i>Actuarial Valuation Date</i></b>	The date as of which an actuarial valuation is performed.
<b><i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i></b>	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

<b><i>Amortization Payment</i></b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b><i>Amortization Method</i></b>	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).
<b><i>Cost-of-Living Adjustments</i></b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b><i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i></b>	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.
<b><i>Covered-Employee Payroll</i></b>	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.
<b><i>Deferred Inflows and Outflows</i></b>	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.
<b><i>Discount Rate</i></b>	<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"><li>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; and</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>

## Glossary of Terms

<b><i>Entry Age Actuarial Cost Method (EAN)</i></b>	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.
<b><i>GASB</i></b>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<b><i>Fiduciary Net Position</i></b>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<b><i>Long-Term Expected Rate of Return</i></b>	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.
<b><i>Money-Weighted Rate of Return</i></b>	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.
<b><i>Multiple-Employer Defined Benefit Pension Plan</i></b>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<b><i>Municipal Bond Rate</i></b>	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.
<b><i>Net Pension Liability (NPL)</i></b>	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.
<b><i>Net OPEB Liability (NOL)</i></b>	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.
<b><i>Non-Employer Contribution Entities</i></b>	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

<b>Normal Cost</b>	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.
<b>Other Postemployment Benefits (OPEB)</b>	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.
<b>Real Rate of Return</b>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<b>Service Cost</b>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<b>Total Pension (OPEB) Expense</b>	<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"><li>1. Service Cost</li><li>2. Interest on the Total Pension (OPEB) Liability</li><li>3. Current-Period Benefit Changes</li><li>4. Member Contributions (made negative for addition here)</li><li>5. Projected Earnings on Plan Investments (made negative for addition here)</li><li>6. Pension (OPEB) Plan Administrative Expense</li><li>7. Other Changes in Plan Fiduciary Net Position</li><li>8. Recognition of Outflow (Inflow) of Resources due to Liabilities</li><li>9. Recognition of Outflow (Inflow) of Resources due to Assets</li></ol>
<b>Total Pension Liability (TPL)</b>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<b>Total OPEB Liability (TOL)</b>	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.
<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<b>Valuation Assets</b>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67, 68, 74 and 75, the valuation assets are equal to the market value of assets.



January 7, 2022

Board of Trustees  
New Hampshire Retirement System  
54 Regional Drive  
Concord, New Hampshire 03301-8509

Dear Board Members:

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

Respectfully submitted,  
Gabriel, Roeder, Smith & Company

A handwritten signature in black ink that reads "David T. Kausch". The signature is written in a cursive, flowing style.

David T. Kausch, FSA, EA, FCA, MAAA, PhD

DTK:dj

cc: Gerard Murphy, NHRS (email)  
Jan Goodwin, NHRS (email)  
Larry Johansen, NHRS (email)  
Heather Fritsky, NHRS (email)