

NEW HAMPSHIRE RETIREMENT SYSTEM
GASB STATEMENT NO. 68 EMPLOYER REPORTING
ACCOUNTING SCHEDULES
JUNE 30, 2014



June 30, 2015

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 No. 68 “Accounting and Financial Reporting for Pension Plans.” This report is intended to supplement our GASB Statement No. 67 report dated November 21, 2014.

The actuarial calculations in connection with this report were prepared for the purpose of complying with the requirements of GASB Statement No. 68. These calculations have been made on a basis that is consistent with our understanding of this Statement.

The total pension liability shown in this report is based on a roll-forward of the June 30, 2013 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 No. 68 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.

The report was based upon information, furnished by 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 otherwise audit the data. We are not responsible for the accuracy or completeness of any data provided by 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 actuarial valuation report as of June 30, 2013 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 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.

Board of Trustees
June 30, 2015
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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 Judith A. Kermans 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.

Respectfully submitted,



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SECTION A
EXECUTIVE SUMMARY

**EXECUTIVE SUMMARY
AS OF JUNE 30, 2014**

	Total
Actuarial Valuation Date	June 30, 2013
Measurement Date of the Net Pension Liability	June 30, 2014
Employer's Fiscal Year Ending Date (Reporting Date)	June 30, 2014
Membership	
Number of	
- Retirees and Beneficiaries	29,729
- Inactive, Nonretired Members	1,261
- Active Members	48,688
- Non-Vested Inactive Members	7,273
- Total	86,951
Covered Payroll (reported payroll for the June 30, 2014 valuation)	\$ 2,507,898,809
Net Pension Liability	
Total Pension Liability	\$ 11,144,213,773
Plan Fiduciary Net Position	7,390,628,021
Net Pension Liability	\$ 3,753,585,752
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	66.32%
Net Pension Liability as a Percentage of Covered Payroll	149.67%
Development of the Single Discount Rate	
Single Discount Rate	7.75%
Long-Term Expected Rate of Investment Return	7.75%
Long-Term Municipal Bond Rate*	4.29%
Year when the Plan Fiduciary Net Position is projected to no longer be sufficient to make Projected Benefit Payments	Never
Total Pension Expense	\$ 254,498,848

Deferred Outflows of Resources and Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	\$ -	\$ -
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 480,274,430
Total	\$ -	\$ 480,274,430

**Source: State & local bonds "rate from Federal Reserve statistical release (H.15) as of June 28, 2014. The statistical release describes this rate as "Bond Buyer Index, general obligation, 20 years to maturity, mixed quality." In describing this index, the Bond Buyer notes that the bonds' average credit quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.*

DISCUSSION

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).

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 (Section B). The collected plan information is then allocated to each employer based on the employer's proportionate share (Section E).

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, 2013 and a measurement date of June 30, 2014. The total pension liability was rolled forward from June 30, 2013 to June 30, 2014. The plan fiduciary net position was determined as of June 30, 2014.

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 plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.75%; the municipal bond rate is 4.29% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 7.75%.

SECTION B

FINANCIAL STATEMENTS

Auditor's Note – This information is intended to assist in preparation of the financial statements of the plan. Financial statements are the responsibility of management, subject to auditor's review. Please let us know if the auditor recommends any changes.

PENSION EXPENSE UNDER GASB STATEMENT NO. 68
FISCAL YEAR ENDED JUNE 30, 2014

1. Service Cost	\$ 245,827,165
2. Interest on the Total Pension Liability	815,213,536
3. Current-Period Benefit Changes	0
4. Member Contributions	(199,032,996)
5. Projected Earnings on Plan Investments	(492,242,283)
6. Pension Plan Administrative Expense	7,376,270
7. Other Changes in Plan Fiduciary Net Position	(2,574,236)
8. Recognition of Beginning Deferred Outflows (Inflows) Due to Liabilities	-
9. Recognition of Beginning Deferred Outflows (Inflows) Due to Assets	(120,068,608)
10. Total Pension Expense	<u>\$ 254,498,848</u>

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT REPORTING
PERIOD
FISCAL YEAR ENDED JUNE 30, 2014**

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

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ -
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years }	5.6076
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	\$ -
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	<u>\$ -</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ -
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	<u>\$ -</u>

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (600,343,038)
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	\$ (120,068,608)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (480,274,430)

* There is no deferred inflow or outflow of liability the first year because this is a roll forward from 2013 to 2014.

**STATEMENT OF OUTFLOWS AND INFLOWS ARISING FROM CURRENT AND PRIOR
REPORTING PERIODS
FISCAL YEAR ENDED JUNE 30**

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

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>	<u>Net Outflows of Resources</u>
1. Due to Liabilities	\$ -	\$ -	\$ -
2. Due to Assets	-	120,068,608	(120,068,608)
3. Total	\$ -	\$ 120,068,608	\$ (120,068,608)

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

	<u>Outflows of Resources</u>	<u>Inflows of Resources</u>	<u>Net Outflows of Resources</u>
1. Differences between expected and actual experience	\$ -	\$ -	\$ -
2. Assumption Changes	-	-	-
3. Net difference between projected and actual earnings on pension plan investments	-	120,068,608	(120,068,608)
4. Total	\$ -	\$ 120,068,608	\$ (120,068,608)

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Net Deferred Outflows of Resources</u>
1. Differences between expected and actual experience	\$ -	\$ -	\$ -
2. Assumption Changes	-	-	-
3. Net difference between projected and actual earnings on pension plan investments	-	480,274,430	(480,274,430)
4. Total	\$ -	\$ 480,274,430	\$ (480,274,430)

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

<u>Year Ending June 30</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$ (120,068,608)
2016	(120,068,608)
2017	(120,068,608)
2018	(120,068,606)
2019	0
Thereafter	0
Total	\$ (480,274,430)

**SCHEDULE OF CHANGES IN THE EMPLOYERS' NET PENSION LIABILITY AND
RELATED RATIOS**

ULTIMATELY 10 FISCAL YEARS WILL BE DISPLAYED

Fiscal Year Ending	<u>June 30, 2014</u>	<u>June 30, 2013</u>
Total Pension Liability		
Service Cost	\$ 245,827,165	\$ 255,178,452
Interest on the Total Pension Liability	815,213,536	789,791,575
Benefit Changes	-	-
Difference between expected and actual experience of the Total Pension Liability	-	(101,140,741)
Assumption Changes	-	-
Benefit Payments	(599,475,606)	(573,470,316)
Refunds	(26,119,759)	(23,190,984)
Net Change in Total Pension Liability	\$ 435,445,336	\$ 347,167,986
Total Pension Liability - Beginning	\$ 10,708,768,437	\$ 10,361,600,451
Total Pension Liability - Ending (a)	\$ 11,144,213,773	\$ 10,708,768,437
Plan Fiduciary Net Position		
Contributions - Employer	\$ 324,423,138	\$ 248,653,619
Contributions - Member	199,032,996	196,488,619
Pension Plan Net Investment Income	1,092,585,321	813,797,720
Benefit Payments	(599,475,606)	(573,470,316)
Refunds	(26,119,759)	(23,190,984)
Pension Plan Administrative Expense	(7,376,270)	(6,998,526)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	2,574,236	(622,961)
Net Change in Plan Fiduciary Net Position	\$ 985,644,056	\$ 654,657,171
Plan Fiduciary Net Position - Beginning	\$ 6,404,983,965	\$ 5,750,326,794
Plan Fiduciary Net Position - Ending (b)	\$ 7,390,628,021	\$ 6,404,983,965
Net Pension Liability - Ending (a) - (b)	\$ 3,753,585,752	\$ 4,303,784,472
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	66.32 %	59.81 %
Covered Employee Payroll	\$2,507,898,809*	\$ 2,501,741,708
Net Pension Liability as a Percentage of Covered Employee Payroll	149.67 %	172.03 %

Notes to Schedule:

* Based on the June 30, 2014 census data. Covered employee payroll for employer's disclosure may differ.

SCHEDULE OF CONTRIBUTIONS
ULTIMATELY 10 FISCAL YEARS WILL BE DISPLAYED

FY Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll*	Actual Contribution as a % of Covered Payroll
2013	\$ 248,653,619	\$ 248,653,619	\$ -	\$ 2,501,741,708	9.94%
2014	\$ 324,423,138	\$ 324,423,138	\$ -	\$ 2,507,898,809	12.94%

**Covered payroll shown is the amount in force on the valuation date used in the determination of the net pension liability. Actual payroll paid during the year will differ.*

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:	June 30, 2009 for determining the Fiscal Year 2013 contributions. June 30, 2011 for determining the Fiscal Year 2014 contributions. June 30, 2013 for determining the Total Pension Liability.
Notes	The roll-forward of total pension liability from June 30, 2013 to June 30, 2014 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses. Actuarially determined contribution rates for the 2012-2013 biennium were determined based on the June 30, 2009 actuarial valuation. Actuarial determined contribution rates for the 2014-2015 biennium were determined based on the June 30, 2011 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the closed statutory amortization period.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2014:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	25 years beginning July 1, 2014
Asset Valuation Method	5-year smoothed market for funding purposes
Price Inflation	3.0% per year
Wage Inflation	3.75% per year
Salary Increases	5.8% Average, including inflation
Municipal Bond Rate	4.29% per year
Investment Rate of Return	7.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2005 - 2010.
Mortality	RP-2000 mortality table, projected to 2020 with Scale AA. The table includes a margin of 15% for men and 17% for women for mortality improvements.

Other Information:

Notes	Contribution rates for Fiscal Year 2014 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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NOTE: A full list of actuarial assumptions and the summary of benefit provisions used to determine Fiscal Year 2014 contributions can be found in the June 30, 2011 valuation report. A full list of the actuarial assumptions and the summary of benefit provisions used to determine the Total Pension Liability can be found in the June 30, 2013 valuation report.

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 7.75%, 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	1% Decrease 6.75%	Current Single Rate Assumption 7.75%	1% Increase 8.75%
2014	\$4,944,083,125	\$3,753,585,752	\$2,749,222,899
2013	\$5,517,542,052	\$4,303,784,472	\$3,283,507,050

SECTION C

CALCULATION OF THE SINGLE DISCOUNT RATE

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).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.75%; the municipal bond rate is 4.29% (based on the June 2014 Bond Buyer Index as published by the Federal Reserve); and the resulting Single Discount Rate is 7.75%.

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. Normal Cost contributions for future hires 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.

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

SINGLE DISCOUNT RATE DEVELOPMENT
PROJECTION OF CONTRIBUTIONS BEGINNING JULY 1, 2014

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 2,507,898,809				
1	2,493,527,042	\$ 183,135,611	\$ 57,644,223	\$ 265,818,404	\$ 506,598,237
2	2,395,785,437	175,991,258	53,862,770	296,383,653	526,237,681
3	2,302,329,007	169,137,174	50,122,204	307,498,040	526,757,419
4	2,210,384,787	162,391,555	46,409,285	254,062,014	462,862,854
5	2,119,375,349	155,685,021	42,787,935	263,589,339	462,062,295
6	2,027,850,321	148,906,235	39,235,250	273,473,940	461,615,424
7	1,936,023,372	142,059,552	35,721,231	283,729,212	461,509,995
8	1,843,397,498	135,153,562	32,288,545	294,369,058	461,811,164
9	1,751,209,457	128,315,107	29,038,876	305,407,897	462,761,881
10	1,660,168,570	121,550,894	25,978,318	316,860,694	464,389,906
11	1,569,792,094	114,832,401	23,092,930	328,742,970	466,668,300
12	1,480,825,336	108,239,414	20,397,111	341,070,831	469,707,356
13	1,392,859,333	101,718,906	17,883,371	353,860,987	473,463,264
14	1,305,805,186	95,270,281	15,545,279	367,130,774	477,946,334
15	1,220,643,165	88,983,129	13,403,098	380,898,178	483,284,405
16	1,135,719,525	82,697,312	11,399,545	395,181,860	489,278,717
17	1,051,751,897	76,461,359	9,534,616	410,001,180	495,997,155
18	970,500,362	70,429,453	7,874,991	425,376,224	503,680,668
19	891,244,153	64,536,954	6,391,692	441,327,832	512,256,479
20	812,652,826	58,692,070	5,052,855	457,877,626	521,622,551
21	736,501,377	53,014,655	3,891,231	475,048,037	531,953,923
22	663,109,390	47,551,260	2,902,650	492,862,338	543,316,248
23	592,063,289	42,257,936	2,071,836	511,344,676	555,674,448
24	523,080,908	37,085,444	1,377,267	530,520,101	568,982,812
25	458,243,354	32,246,783	828,144	550,414,605	583,489,533
26	397,401,060	27,764,082	395,594	-	28,159,676
27	340,943,975	23,619,488	98,458	-	23,717,946
28	289,673,693	19,716,582	83,582	-	19,800,164
29	244,161,327	16,355,767	70,598	-	16,426,365
30	204,764,020	13,515,981	59,288	-	13,575,268
31	170,844,904	11,117,073	51,137	-	11,168,210
32	141,592,373	9,082,277	43,321	-	9,125,599
33	116,463,885	7,365,049	36,713	-	7,401,763
34	94,382,298	5,885,034	31,235	-	5,916,269
35	75,082,691	4,619,161	25,450	-	4,644,611
36	58,637,394	3,563,387	21,365	-	3,584,752
37	44,850,920	2,691,812	17,403	-	2,709,215
38	33,585,666	1,990,752	14,031	-	2,004,782
39	24,234,789	1,420,335	11,144	-	1,431,479
40	16,698,725	968,461	8,866	-	977,327
41	10,945,095	627,617	6,829	-	634,446
42	6,878,911	388,551	4,825	-	393,376
43	4,187,709	230,919	3,318	-	234,237
44	2,472,486	133,432	2,254	-	135,686
45	1,351,276	71,441	1,497	-	72,937
46	679,658	35,488	896	-	36,384
47	319,423	16,393	429	-	16,822
48	148,797	7,350	238	-	7,588
49	56,926	2,681	111	-	2,792
50	16,180	742	39	-	781

SINGLE DISCOUNT RATE DEVELOPMENT
PROJECTION OF PLAN FIDUCIARY NET POSITION BEGINNING JULY 1, 2014
(YEARS 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 7,390,628,021	\$ 506,598,237	\$ 684,645,043	\$ 8,727,345	\$ 565,671,216	\$ 7,769,525,086
2	7,769,525,086	526,237,681	720,804,166	8,385,249	594,420,554	8,160,993,907
3	8,160,993,907	526,757,419	758,459,869	8,058,152	623,359,657	8,544,592,962
4	8,544,592,962	462,862,854	796,096,482	7,736,347	649,239,898	8,852,862,884
5	8,852,862,884	462,062,295	835,592,832	7,417,814	671,610,560	9,143,525,094
6	9,143,525,094	461,615,424	875,200,985	7,097,476	692,625,892	9,415,467,949
7	9,415,467,949	461,509,995	914,891,840	6,776,082	712,200,352	9,667,510,374
8	9,667,510,374	461,811,164	953,445,586	6,451,891	730,291,338	9,899,715,400
9	9,899,715,400	462,761,881	991,432,042	6,129,233	746,891,141	10,111,807,146
10	10,111,807,146	464,389,906	1,029,369,737	5,810,590	761,959,621	10,302,976,347
11	10,302,976,347	466,668,300	1,064,654,509	5,494,272	775,532,130	10,475,027,996
12	10,475,027,996	469,707,356	1,098,242,927	5,182,889	787,716,274	10,629,025,810
13	10,629,025,810	473,463,264	1,130,030,571	4,875,008	798,596,850	10,766,180,345
14	10,766,180,345	477,946,334	1,159,503,914	4,570,318	808,287,609	10,888,340,056
15	10,888,340,056	483,284,405	1,186,260,258	4,272,251	816,951,849	10,998,043,801
16	10,998,043,801	489,278,717	1,212,366,351	3,975,018	824,700,402	11,095,681,550
17	11,095,681,550	495,997,155	1,236,779,389	3,681,132	831,605,631	11,182,823,815
18	11,182,823,815	503,680,668	1,257,934,792	3,396,751	837,857,675	11,263,030,615
19	11,263,030,615	512,256,479	1,276,217,530	3,119,355	843,715,126	11,339,665,334
20	11,339,665,334	521,622,551	1,291,766,316	2,844,285	849,429,666	11,416,106,950
21	11,416,106,950	531,953,923	1,303,391,176	2,577,755	855,314,840	11,497,406,782
22	11,497,406,782	543,316,248	1,310,822,529	2,320,883	861,774,828	11,589,354,445
23	11,589,354,445	555,674,448	1,314,560,813	2,072,222	869,238,017	11,697,633,875
24	11,697,633,875	568,982,812	1,315,387,250	1,830,783	878,113,504	11,827,512,158
25	11,827,512,158	583,489,533	1,311,595,983	1,603,852	888,883,517	11,986,685,373
26	11,986,685,373	28,159,676	1,303,345,437	1,390,904	880,423,768	11,590,532,476
27	11,590,532,476	23,717,946	1,291,191,952	1,193,304	850,022,687	11,171,887,854
28	11,171,887,854	19,800,164	1,274,332,070	1,013,858	818,076,702	10,734,418,791
29	10,734,418,791	16,426,365	1,252,933,988	854,565	784,864,316	10,281,920,919
30	10,281,920,919	13,575,268	1,226,762,467	716,674	750,687,779	9,818,704,826
31	9,818,704,826	11,168,210	1,196,835,565	597,957	715,839,543	9,348,279,057
32	9,348,279,057	9,125,599	1,163,453,627	495,573	680,577,179	8,874,032,634
33	8,874,032,634	7,401,763	1,126,847,148	407,624	645,152,907	8,399,332,532
34	8,399,332,532	5,916,269	1,087,741,258	330,338	609,797,178	7,926,974,383
35	7,926,974,383	4,644,611	1,046,518,658	262,789	574,711,204	7,459,548,751
36	7,459,548,751	3,584,752	1,003,889,696	205,231	540,068,653	6,999,107,230
37	6,999,107,230	2,709,215	960,241,023	156,978	506,012,803	6,547,431,247
38	6,547,431,247	2,004,782	916,017,674	117,550	472,664,307	6,105,965,112
39	6,105,965,112	1,431,479	872,140,908	84,822	440,098,625	5,675,269,486
40	5,675,269,486	977,327	828,476,949	58,446	408,363,856	5,256,075,273
41	5,256,075,273	634,446	784,374,092	38,308	377,541,129	4,849,838,449
42	4,849,838,449	393,376	739,253,042	24,076	347,764,966	4,458,719,673
43	4,458,719,673	234,237	693,787,013	14,657	319,176,503	4,084,328,743
44	4,084,328,743	135,686	648,825,257	8,654	291,867,447	3,727,497,965
45	3,727,497,965	72,937	604,714,512	4,729	265,888,223	3,388,739,885
46	3,388,739,885	36,384	561,520,957	2,379	241,275,691	3,068,528,623
47	3,068,528,623	16,822	519,513,480	1,118	218,056,040	2,767,086,887
48	2,767,086,887	7,588	478,896,420	521	196,238,521	2,484,436,055
49	2,484,436,055	2,792	439,809,900	199	175,819,253	2,220,448,001
50	2,220,448,001	781	402,330,630	57	156,785,331	1,974,903,426

SINGLE DISCOUNT RATE DEVELOPMENT
PROJECTION OF PLAN FIDUCIARY NET POSITION BEGINNING JULY 1, 2014
(YEARS 51-100)

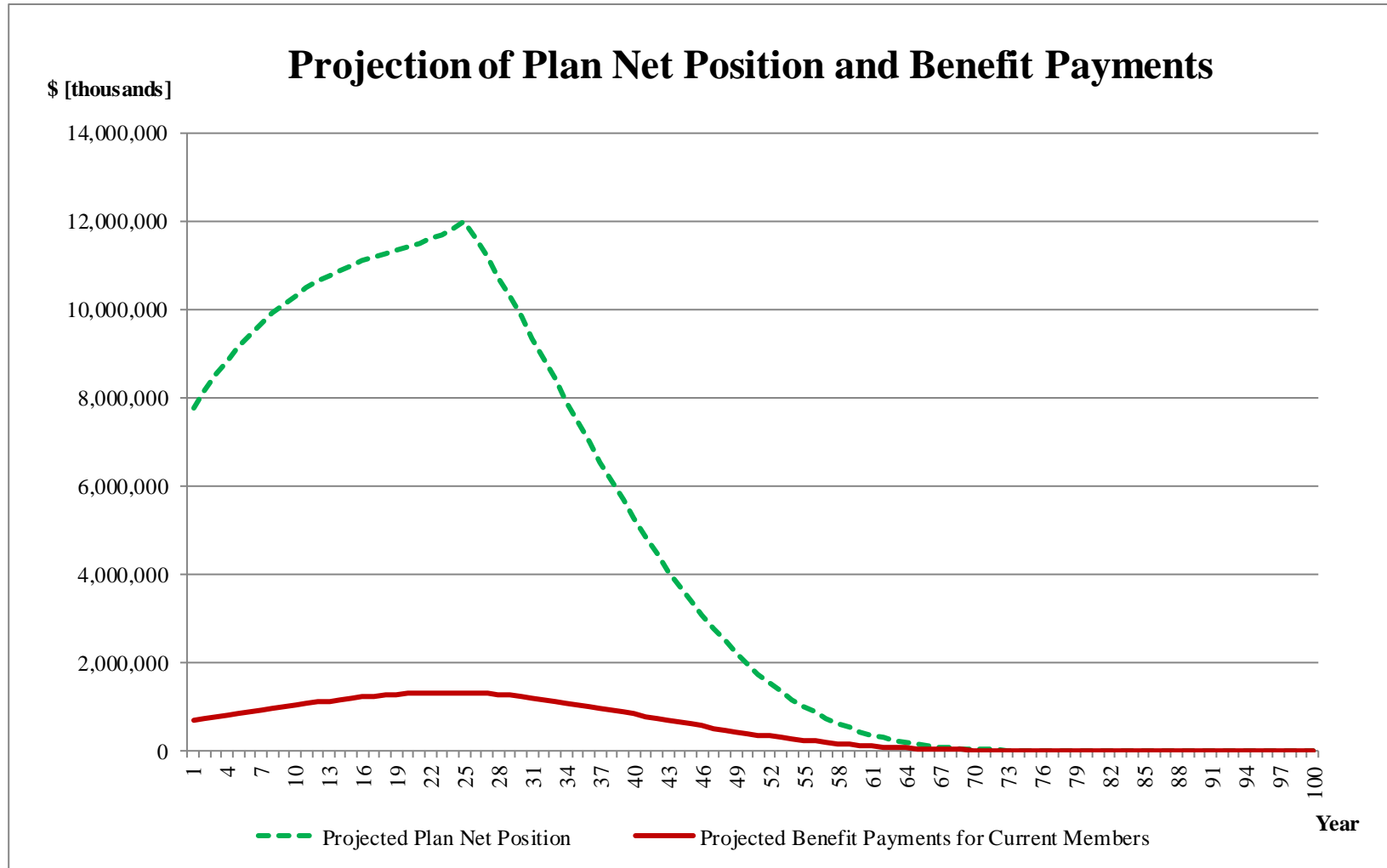
Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 1,974,903,426	\$ 151	\$ 366,516,509	\$ 11	\$ 139,117,507	\$ 1,747,504,564
52	1,747,504,564	27	332,415,688	2	122,790,842	1,537,879,742
53	1,537,879,742	-	300,062,791	-	107,775,200	1,345,592,151
54	1,345,592,151	-	269,483,700	-	94,035,742	1,170,144,192
55	1,170,144,192	-	240,701,378	-	81,533,030	1,010,975,844
56	1,010,975,844	-	213,733,202	-	70,223,001	867,465,643
57	867,465,643	-	188,591,318	-	60,057,030	738,931,355
58	738,931,355	-	165,280,203	-	50,982,074	624,633,227
59	624,633,227	-	143,796,662	-	42,940,923	523,777,487
60	523,777,487	-	124,131,856	-	35,872,396	435,518,027
61	435,518,027	-	106,267,578	-	29,711,613	358,962,062
62	358,962,062	-	90,173,489	-	24,390,535	293,179,108
63	293,179,108	-	75,806,691	-	19,838,682	237,211,099
64	237,211,099	-	63,109,616	-	15,983,992	190,085,476
65	190,085,476	-	52,008,103	-	12,753,914	150,831,286
66	150,831,286	-	42,412,155	-	10,076,619	118,495,750
67	118,495,750	-	34,216,980	-	7,882,252	92,161,023
68	92,161,023	-	27,305,552	-	6,104,132	70,959,602
69	70,959,602	-	21,551,814	-	4,679,819	54,087,608
70	54,087,608	-	16,824,339	-	3,552,011	40,815,280
71	40,815,280	-	12,991,231	-	2,669,167	30,493,215
72	30,493,215	-	9,923,727	-	1,985,855	22,555,343
73	22,555,343	-	7,499,953	-	1,462,839	16,518,229
74	16,518,229	-	5,608,779	-	1,066,878	11,976,328
75	11,976,328	-	4,151,120	-	770,311	8,595,519
76	8,595,519	-	3,040,588	-	550,528	6,105,460
77	6,105,460	-	2,203,847	-	389,367	4,290,980
78	4,290,980	-	1,580,330	-	272,456	2,983,106
79	2,983,106	-	1,120,982	-	188,563	2,050,687
80	2,050,687	-	786,359	-	129,025	1,393,353
81	1,393,353	-	545,258	-	87,250	935,345
82	935,345	-	373,545	-	58,284	620,085
83	620,085	-	252,727	-	38,446	405,804
84	405,804	-	168,782	-	25,032	262,053
85	262,053	-	111,211	-	16,080	166,923
86	166,923	-	72,279	-	10,188	104,832
87	104,832	-	46,329	-	6,363	64,866
88	64,866	-	29,279	-	3,914	39,500
89	39,500	-	18,229	-	2,368	23,640
90	23,640	-	11,176	-	1,407	13,871
91	13,871	-	6,738	-	819	7,952
92	7,952	-	3,979	-	465	4,438
93	4,438	-	2,294	-	257	2,401
94	2,401	-	1,288	-	137	1,249
95	1,249	-	697	-	70	623
96	623	-	362	-	35	296
97	296	-	183	-	16	129
98	129	-	89	-	7	46
99	46	-	48	-	2	0
100	0	-	-	-	0	0

SINGLE DISCOUNT RATE DEVELOPMENT
PRESENT VALUES OF PROJECTED BENEFIT PAYMENTS BEGINNING JULY 1, 2014
(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	\$ 7,390,628,021	\$ 684,645,043	\$ 684,645,043	\$ -	\$ 659,563,826	\$ -	\$ 659,563,826
2	7,769,525,086	720,804,166	720,804,166	-	644,453,178	-	644,453,178
3	8,160,993,907	758,459,869	758,459,869	-	629,345,903	-	629,345,903
4	8,544,592,962	796,096,482	796,096,482	-	613,063,174	-	613,063,174
5	8,852,862,884	835,592,832	835,592,832	-	597,196,084	-	597,196,084
6	9,143,525,094	875,200,985	875,200,985	-	580,514,089	-	580,514,089
7	9,415,467,949	914,891,840	914,891,840	-	563,193,251	-	563,193,251
8	9,667,510,374	953,445,586	953,445,586	-	544,711,220	-	544,711,220
9	9,899,715,400	991,432,042	991,432,042	-	525,673,496	-	525,673,496
10	10,111,807,146	1,029,369,737	1,029,369,737	-	506,532,420	-	506,532,420
11	10,302,976,347	1,064,654,509	1,064,654,509	-	486,213,788	-	486,213,788
12	10,475,027,996	1,098,242,927	1,098,242,927	-	465,478,588	-	465,478,588
13	10,629,025,810	1,130,030,571	1,130,030,571	-	444,502,499	-	444,502,499
14	10,766,180,345	1,159,503,914	1,159,503,914	-	423,290,922	-	423,290,922
15	10,888,340,056	1,186,260,258	1,186,260,258	-	401,910,579	-	401,910,579
16	10,998,043,801	1,212,366,351	1,212,366,351	-	381,211,552	-	381,211,552
17	11,095,681,550	1,236,779,389	1,236,779,389	-	360,916,833	-	360,916,833
18	11,182,823,815	1,257,934,792	1,257,934,792	-	340,687,147	-	340,687,147
19	11,263,030,615	1,276,217,530	1,276,217,530	-	320,778,349	-	320,778,349
20	11,339,665,334	1,291,766,316	1,291,766,316	-	301,333,224	-	301,333,224
21	11,416,106,950	1,303,391,176	1,303,391,176	-	282,176,317	-	282,176,317
22	11,497,406,782	1,310,822,529	1,310,822,529	-	263,373,698	-	263,373,698
23	11,589,354,445	1,314,560,813	1,314,560,813	-	245,127,428	-	245,127,428
24	11,697,633,875	1,315,387,250	1,315,387,250	-	227,639,475	-	227,639,475
25	11,827,512,158	1,311,595,983	1,311,595,983	-	210,657,413	-	210,657,413
26	11,986,685,373	1,303,345,437	1,303,345,437	-	194,275,898	-	194,275,898
27	11,590,532,476	1,291,191,952	1,291,191,952	-	178,621,167	-	178,621,167
28	11,171,887,854	1,274,332,070	1,274,332,070	-	163,609,096	-	163,609,096
29	10,734,418,791	1,252,933,988	1,252,933,988	-	149,291,728	-	149,291,728
30	10,281,920,919	1,226,762,467	1,226,762,467	-	135,659,670	-	135,659,670
31	9,818,704,826	1,196,835,565	1,196,835,565	-	122,830,857	-	122,830,857
32	9,348,279,057	1,163,453,627	1,163,453,627	-	110,816,593	-	110,816,593
33	8,874,032,634	1,126,847,148	1,126,847,148	-	99,610,116	-	99,610,116
34	8,399,332,532	1,087,741,258	1,087,741,258	-	89,237,370	-	89,237,370
35	7,926,974,383	1,046,518,658	1,046,518,658	-	79,680,281	-	79,680,281
36	7,459,548,751	1,003,889,696	1,003,889,696	-	70,936,964	-	70,936,964
37	6,999,107,230	960,241,023	960,241,023	-	62,972,303	-	62,972,303
38	6,547,431,247	916,017,674	916,017,674	-	55,751,415	-	55,751,415
39	6,105,965,112	872,140,908	872,140,908	-	49,263,064	-	49,263,064
40	5,675,269,486	828,476,949	828,476,949	-	43,430,809	-	43,430,809
41	5,256,075,273	784,374,092	784,374,092	-	38,161,325	-	38,161,325
42	4,849,838,449	739,253,042	739,253,042	-	33,379,210	-	33,379,210
43	4,458,719,673	693,787,013	693,787,013	-	29,073,132	-	29,073,132
44	4,084,328,743	648,825,257	648,825,257	-	25,233,420	-	25,233,420
45	3,727,497,965	604,714,512	604,714,512	-	21,826,368	-	21,826,368
46	3,388,739,885	561,520,957	561,520,957	-	18,809,610	-	18,809,610
47	3,068,528,623	519,513,480	519,513,480	-	16,150,775	-	16,150,775
48	2,767,086,887	478,896,420	478,896,420	-	13,817,226	-	13,817,226
49	2,484,436,055	439,809,900	439,809,900	-	11,776,791	-	11,776,791
50	2,220,448,001	402,330,630	402,330,630	-	9,998,338	-	9,998,338

SINGLE DISCOUNT RATE DEVELOPMENT
PRESENT VALUES OF PROJECTED BENEFIT PAYMENTS BEGINNING JULY 1, 2014
(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	\$ 1,974,903,426	\$ 366,516,509	\$ 366,516,509	\$ -	\$ 8,453,196	\$ -	\$ 8,453,196
52	1,747,504,564	332,415,688	332,415,688	-	7,115,274	-	7,115,274
53	1,537,879,742	300,062,791	300,062,791	-	5,960,806	-	5,960,806
54	1,345,592,151	269,483,700	269,483,700	-	4,968,303	-	4,968,303
55	1,170,144,192	240,701,378	240,701,378	-	4,118,479	-	4,118,479
56	1,010,975,844	213,733,202	213,733,202	-	3,394,009	-	3,394,009
57	867,465,643	188,591,318	188,591,318	-	2,779,364	-	2,779,364
58	738,931,355	165,280,203	165,280,203	-	2,260,619	-	2,260,619
59	624,633,227	143,796,662	143,796,662	-	1,825,316	-	1,825,316
60	523,777,487	124,131,856	124,131,856	-	1,462,363	-	1,462,363
61	435,518,027	106,267,578	106,267,578	-	1,161,864	-	1,161,864
62	358,962,062	90,173,489	90,173,489	-	914,990	-	914,990
63	293,179,108	75,806,691	75,806,691	-	713,884	-	713,884
64	237,211,099	63,109,616	63,109,616	-	551,567	-	551,567
65	190,085,476	52,008,103	52,008,103	-	421,849	-	421,849
66	150,831,286	42,412,155	42,412,155	-	319,270	-	319,270
67	118,495,750	34,216,980	34,216,980	-	239,052	-	239,052
68	92,161,023	27,305,552	27,305,552	-	177,045	-	177,045
69	70,959,602	21,551,814	21,551,814	-	129,688	-	129,688
70	54,087,608	16,824,339	16,824,339	-	93,959	-	93,959
71	40,815,280	12,991,231	12,991,231	-	67,334	-	67,334
72	30,493,215	9,923,727	9,923,727	-	47,735	-	47,735
73	22,555,343	7,499,953	7,499,953	-	33,482	-	33,482
74	16,518,229	5,608,779	5,608,779	-	23,238	-	23,238
75	11,976,328	4,151,120	4,151,120	-	15,962	-	15,962
76	8,595,519	3,040,588	3,040,588	-	10,851	-	10,851
77	6,105,460	2,203,847	2,203,847	-	7,299	-	7,299
78	4,290,980	1,580,330	1,580,330	-	4,857	-	4,857
79	2,983,106	1,120,982	1,120,982	-	3,198	-	3,198
80	2,050,687	786,359	786,359	-	2,082	-	2,082
81	1,393,353	545,258	545,258	-	1,340	-	1,340
82	935,345	373,545	373,545	-	852	-	852
83	620,085	252,727	252,727	-	535	-	535
84	405,804	168,782	168,782	-	332	-	332
85	262,053	111,211	111,211	-	203	-	203
86	166,923	72,279	72,279	-	122	-	122
87	104,832	46,329	46,329	-	73	-	73
88	64,866	29,279	29,279	-	43	-	43
89	39,500	18,229	18,229	-	25	-	25
90	23,640	11,176	11,176	-	14	-	14
91	13,871	6,738	6,738	-	8	-	8
92	7,952	3,979	3,979	-	4	-	4
93	4,438	2,294	2,294	-	2	-	2
94	2,401	1,288	1,288	-	1	-	1
95	1,249	697	697	-	1	-	1
96	623	362	362	-	0	-	0
97	296	183	183	-	0	-	0
98	129	89	89	-	0	-	0
99	46	46	46	-	0	-	0
100	0	-	-	-	-	-	-
Totals	\$ 12,891,038,464	\$ -	\$ -	\$ -	\$ 12,891,038,464	\$ -	\$ 12,891,038,464



SECTION D

GLOSSARY OF TERMS

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

GLOSSARY OF TERMS

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

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<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.
<i>Covered-Employee Payroll</i>	The payroll of covered employees, which is typically only the pensionable pay. Total payroll of covered employees may differ if some items of pay are non-pensionable.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement No. 68 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Discount Rate</i>	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: <ol style="list-style-type: none">1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

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<i>Entry Age Actuarial Cost Method (EAN)</i>	The EAN is a funding method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
<i>GASB</i>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<i>Fiduciary Net Position</i>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<i>Long-Term Expected Rate of Return</i>	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
<i>Money-Weighted Rate of Return</i>	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 67, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.
<i>Multiple-Employer Defined Benefit Pension Plan</i>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<i>Municipal Bond Rate</i>	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
<i>Net Pension Liability (NPL)</i>	The NPL is the liability of employers and non-employer contribution entities to plan members for benefits provided through a defined benefit pension plan.
<i>Non-Employer Contribution Entities</i>	Non-employer contribution entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contribution entities.
<i>Normal Cost</i>	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.

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<i>Other Postemployment Benefits (OPEB)</i>	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 post-employment benefits do not include termination benefits.
<i>Real Rate of Return</i>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<i>Service Cost</i>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<i>Total Pension Expense</i>	The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none">1. Service Cost2. Interest on the Total Pension Liability3. Current-Period Benefit Changes4. Member Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. Pension Plan Administrative Expense7. Other Changes in Plan Fiduciary Net Position8. Recognition of Outflow (Inflow) of Resources due to Liabilities9. Recognition of Outflow (Inflow) of Resources due to Assets
<i>Total Pension Liability (TPL)</i>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<i>Unfunded Actuarial Accrued Liability (UAAL)</i>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<i>Valuation Assets</i>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67 and 68, the valuation assets are equal to the market value of assets.

SECTION E

DETERMINATION OF PROPORTIONATE SHARE,
PROPORTIONATE SHARES OF NET PENSION LIABILITIES,
PENSION EXPENSE BY EMPLOYER AND SCHEDULE OF
DEFERRED INFLOWS AND OUTFLOWS

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
ALBANY - EMP	\$ 4,033.77	0.00124337%	\$ 46,671	\$ 3,085.60	0.00124092%	\$ 53,407
ALEXANDRIA - EMP/POL	38,148.25	0.01175879%	441,376	28,566.55	0.01148849%	494,440
ALLENSTOWN - EMP/FIRE/POL	177,737.58	0.05478573%	2,056,429	134,325.13	0.05402098%	2,324,947
ALLENSTOWN SD - (SAU 53)	290,592.15	0.08957196%	3,362,160	220,174.05	0.08854649%	3,810,850
ALLENSTOWN SEWER COMMISSION	38,753.65	0.01194540%	448,381	31,762.64	0.01277385%	549,759
ALSTEAD - POLICE	19,175.55	0.00591066%	221,862	9,986.99	0.00401643%	172,858
ALTON - EMP/FIRE/POL	368,468.23	0.11357643%	4,263,189	278,201.69	0.11188323%	4,815,213
ALTON SD - EMP/TEACH	483,851.77	0.14914219%	5,598,180	363,583.86	0.14622102%	6,293,038
AMHERST - FIRE/POL	298,533.54	0.09201981%	3,454,042	231,551.06	0.09312193%	4,007,767
AMHERST SD - (SAU 39)	1,358,603.64	0.41877520%	15,719,086	1,097,162.68	0.44124139%	18,990,078
ANDOVER - POLICE	11,218.63	0.00345802%	129,800	8,388.98	0.00337376%	145,199
ANDOVER SD - (SAU 46)	160,447.09	0.04945612%	1,856,378	115,005.95	0.04625147%	1,990,564
ANDROSCOGGIN VALLEY REG REFUSE	52,180.89	0.01608421%	603,735	39,732.25	0.01597896%	687,700
ANTRIM - EMP/POL	141,372.81	0.04357667%	1,635,688	104,743.00	0.04212406%	1,812,929
ASHLAND - EMP/POL	91,435.43	0.02818400%	1,057,911	67,137.57	0.02700044%	1,162,041
ASHLAND ELECTRIC DEPT - EMP	29,087.06	0.00896578%	336,538	22,277.64	0.00895931%	385,589
ASHLAND SD - (SAU 02)	160,774.41	0.04955701%	1,860,165	127,000.95	0.05107545%	2,198,177
ATKINSON - EMP/POLICE	93,887.85	0.02893994%	1,086,285	74,449.52	0.02994106%	1,288,599
AUBURN - EMP/FIRE/POL	178,034.98	0.05487740%	2,059,870	135,797.70	0.05461320%	2,350,434
AUBURN SD - (SAU 15)	390,592.40	0.12039598%	4,519,166	289,593.78	0.11646474%	5,012,391
BAKER FREE LIBRARY - EMP	12,060.18	0.00371742%	139,537	9,646.20	0.00387937%	166,960
BARNSTEAD - EMP/FIRE/POL	142,304.09	0.04386373%	1,646,463	127,207.23	0.05115841%	2,201,748
BARNSTEAD SD - EMP/TEACH	403,574.96	0.12439771%	4,669,375	301,486.44	0.12124756%	5,218,234
BARRINGTON - EMP/POL/FIRE	282,613.85	0.08711273%	3,269,851	216,060.19	0.08689204%	3,739,646
BARRINGTON SD - EMP/TEACH	742,308.80	0.22880883%	8,588,536	524,265.76	0.21084180%	9,074,177
BARTLETT - FIRE/POL	45,343.51	0.01397666%	524,626	32,984.79	0.01326536%	570,913
BARTLETT SD - (SAU 09)	312,326.57	0.09627136%	3,613,628	238,236.24	0.09581049%	4,123,477
BATH SD - (SAU 23)	56,617.87	0.01745186%	655,071	41,042.81	0.01650602%	710,384
BCEP SOLID WASTE DISTRICT	38,707.56	0.01193120%	447,848	32,752.89	0.01317209%	566,898
BEDFORD - EMP/FIRE/POL	1,362,125.64	0.41986082%	15,759,836	1,036,814.12	0.41697126%	17,945,544
BEDFORD SD - EMP/TEACH	2,961,120.56	0.91273409%	34,260,257	2,203,757.14	0.88627592%	38,143,405
BELKNAP COUNTY - EMP/POL	1,006,933.48	0.31037659%	11,650,251	807,287.96	0.32466367%	13,972,825
BELKNAP COUNTY CONSERV. DIST	5,721.16	0.00176349%	66,194	4,647.12	0.00186891%	80,434
BELMONT - EMP/FIRE/POL	480,644.06	0.14815345%	5,561,067	360,853.42	0.14512293%	6,245,778
BENNINGTON - EMP/POL	48,784.66	0.01503736%	564,440	40,599.45	0.01632771%	702,709
BERLIN - EMP/FIRE/POL	907,293.58	0.27966365%	10,497,415	678,419.27	0.27283708%	11,742,320
BERLIN HOUSING AUTHORITY - EMP	24,100.18	0.00742863%	278,840	17,575.24	0.00706816%	304,198
BERLIN WATER WORKS - EMP	84,317.40	0.02598995%	975,555	63,670.64	0.02560616%	1,102,034
BETHLEHEM - EMP/FIR/POL	102,639.09	0.03163741%	1,187,537	76,807.49	0.03088935%	1,329,411
BETHLEHEM SD - (SAU 35)	169,954.33	0.05238662%	1,966,377	124,687.20	0.05014494%	2,158,130
BOSCAWEN - EMP/POL	123,580.08	0.03809225%	1,429,825	96,599.70	0.03884910%	1,671,982
BOW - EMP/FIRE/POL	425,132.50	0.13104260%	4,918,796	330,421.22	0.13288414%	5,719,047
BOW SD - EMP/TEACH (SAU 67)	1,416,285.99	0.43655517%	16,386,473	1,074,635.73	0.43218182%	18,600,174
BRADFORD - POLICE	35,137.52	0.01083077%	406,542	27,061.07	0.01088304%	468,383
BRENTWOOD - EMP/FIRE/POL	113,174.09	0.03488472%	1,309,428	77,231.16	0.03105974%	1,336,744
BRENTWOOD SD - (SAU 16)	251,344.62	0.07747432%	2,908,065	189,590.56	0.07624685%	3,281,500
BRIDGEWATER - POLICE/FIRE	7,444.53	0.00229470%	86,134	7,786.48	0.00313146%	134,771
BRISTOL - EMP/FIRE/POL	280,612.94	0.08649597%	3,246,700	219,096.23	0.08811303%	3,792,195
BROOKLINE - EMP/FIRE/POL	158,780.99	0.04894256%	1,837,101	129,788.48	0.05219650%	2,246,425
BROOKLINE PUBLIC LIBRARY - EMP	5,304.77	0.00163514%	61,376	4,224.67	0.00169902%	73,122

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
BROOKLINE SD - (SAU 41)	\$ 429,547.61	0.13240351%	\$ 4,969,879	\$ 328,245.33	0.13200907%	\$ 5,681,386
CAMPTON - EMP/POL	90,062.87	0.02776093%	1,042,030	63,727.34	0.02562896%	1,103,015
CAMPTON SD - (SAU 48)	308,956.84	0.09523268%	3,574,640	224,714.51	0.09037251%	3,889,438
CAMPTON/THORNTON FIRE DEPT	39,407.41	0.01214692%	455,945	40,766.28	0.01639481%	705,597
CANAAN - EMP/POL	124,082.25	0.03824704%	1,435,635	89,380.27	0.03594569%	1,547,025
CANDIA - POLICE	83,902.70	0.02586212%	970,757	66,042.33	0.02655997%	1,143,084
CANDIA SD - (SAU 15)	264,660.79	0.08157889%	3,062,134	209,441.53	0.08423024%	3,625,088
CANTERBURY - EMP/POL/FIRE	51,765.59	0.01595620%	598,930	40,059.71	0.01611065%	693,368
CARROLL - EMP/FIRE/POL	79,525.01	0.02451274%	920,107	48,634.51	0.01955914%	841,783
CARROLL COUNTY - EMP/POL	1,019,869.12	0.31436387%	11,799,917	775,279.66	0.31179102%	13,418,814
CENTER HARBOR - POLICE	42,352.99	0.01305486%	490,025	30,372.94	0.01221496%	525,706
CENTRAL HOOKSETT WATER PRECNCT	14,595.80	0.00449900%	168,874	13,833.70	0.00556344%	239,438
CHARLESTOWN - EMP/POL	130,171.98	0.04012414%	1,506,094	101,182.31	0.04069207%	1,751,299
CHESHIRE COUNTY - EMP/POL	1,605,258.49	0.49480395%	18,572,891	1,194,743.98	0.48048526%	20,679,050
CHESTER - EMP/FIRE/POL	147,959.48	0.04560694%	1,711,896	110,685.28	0.04451384%	1,915,780
CHESTER SD - (SAU 82)	349,111.30	0.10760987%	4,039,229	261,580.32	0.10519868%	4,527,524
CHESTERFIELD - EMP/POL	120,479.55	0.03713655%	1,393,952	87,980.67	0.03538282%	1,522,800
CHESTERFIELD SD - (SAU 29)	225,308.36	0.06944892%	2,606,825	172,691.60	0.06945067%	2,989,007
CHICHESTER - EMP/POL	66,923.88	0.02062858%	774,311	51,860.80	0.02085664%	897,625
CHICHESTER SD - (SAU 53)	224,441.44	0.06918170%	2,596,794	165,341.16	0.06649457%	2,861,783
CLAREMONT - EMP/FIRE/POL	848,116.87	0.26142305%	9,812,738	642,120.45	0.25823893%	11,114,047
CLAREMONT SD - (SAU 06)	1,397,880.95	0.43088201%	16,173,526	1,092,152.88	0.43922662%	18,903,367
CLARKSVILLE - EMP	3,492.95	0.00107666%	40,413	2,864.08	0.00115184%	49,573
COCHECO ARTS & TECH ACAD	20,188.01	0.00622274%	233,576	21,415.86	0.00861273%	370,673
COLEBROOK - EMP/POL	111,434.62	0.03434854%	1,289,302	81,349.45	0.03271597%	1,408,025
COLEBROOK SD - (SAU 07)	277,738.21	0.08560987%	3,213,440	207,378.39	0.08340051%	3,589,378
COMMUNITY COLLEGE SYSTEM OF NH	5,035,405.40	1.55211045%	58,259,797	3,688,620.86	1.48343743%	63,843,950
CONCORD - EMP/FIRE/POL	4,351,653.80	1.34135125%	50,348,769	3,387,989.36	1.36253370%	58,640,514
CONCORD REG SOL WASTE RES REC	15,268.85	0.00470646%	176,661	12,699.66	0.00510737%	219,810
CONCORD SD - EMP/TEACH	3,480,257.67	1.07275261%	40,266,689	3,008,093.41	1.20975251%	52,065,141
CONTOOCCOOK VALLEY SD	2,358,618.33	0.72701915%	27,289,287	1,764,905.06	0.70978459%	30,547,599
CONWAY - EMP/POL	619,947.19	0.19109216%	7,172,808	470,013.42	0.18902336%	8,135,158
CONWAY SD - (SAU 09)	1,436,616.56	0.44282186%	16,621,698	1,131,842.43	0.45518840%	19,590,328
CONWAY VILLAGE FIRE DISTRICT	79,593.53	0.02453386%	920,899	62,677.35	0.02520669%	1,084,842
COOS COUNTY - EMP/POL	623,750.66	0.19226454%	7,216,814	487,946.78	0.19623554%	8,445,555
COOS COUNTY NURSING HOME - EMP	216,418.52	0.06670872%	2,503,969	179,487.89	0.07218390%	3,106,639
CORNISH - EMP	20,928.36	0.00645095%	242,142	15,912.78	0.00639958%	275,424
CORNISH SD - (SAU 06)	115,811.05	0.03569753%	1,339,937	80,510.53	0.03237859%	1,393,505
CROYDON SD - (SAU 43)	9,782.66	0.00301540%	113,186	6,883.75	0.00276841%	119,146
DANVILLE - POL	53,693.46	0.01655044%	621,235	43,148.45	0.01735283%	746,828
DEERFIELD - EMP/POL	131,003.68	0.04038050%	1,515,717	108,429.55	0.04360666%	1,876,737
DEERFIELD SD - (SAU 53)	391,658.34	0.12072454%	4,531,499	286,669.75	0.11528879%	4,961,781
DEERING - POLICE	19,549.40	0.00602590%	226,187	16,592.10	0.00667278%	287,182
DERRY - EMP/FIRE/POL	2,932,803.59	0.90400568%	33,932,628	2,338,359.56	0.94040842%	40,473,152
DERRY HOUSING AUTHORITY - EMP	7,633.94	0.00235308%	88,325	6,308.39	0.00253702%	109,188
DORCHESTER - EMP	3,672.27	0.00113194%	42,488	2,894.15	0.00116393%	50,093
DOVER - EMP/FIRE/POL/TEACHER	4,654,575.04	1.43472352%	53,853,578	3,576,702.90	1.43842785%	61,906,834
DOVER HOUSING AUTHORITY	112,496.63	0.03467590%	1,301,590	91,295.55	0.03671595%	1,580,175
DRESDEN SD - (SAU 70)	721,914.98	0.22252266%	8,352,579	556,200.35	0.22368480%	9,626,912
DUBLIN - EMP/POL	76,269.82	0.02350937%	882,444	55,018.54	0.02212658%	952,280

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
DUNBARTON - EMP/POL	\$ 65,174.16	0.02008925%	\$ 754,067	\$ 48,957.85	0.01968918%	\$ 847,380
DUNBARTON SD - (SAU 67)	103,999.89	0.03205687%	1,203,282	76,329.16	0.03069698%	1,321,132
DURHAM - EMP/FIRE/POL	1,001,574.49	0.30872474%	11,588,248	651,211.53	0.26189505%	11,271,398
EAST KINGSTON - EMP/POL/FIRE	60,442.20	0.01863067%	699,318	52,407.24	0.02107640%	907,083
EAST KINGSTON SD - (SAU 16)	132,118.69	0.04072419%	1,528,617	95,735.43	0.03850152%	1,657,022
EFFINGHAM - POL	25,040.11	0.00771835%	289,715	18,342.65	0.00737679%	317,481
ENFIELD - EMP/POL	223,928.75	0.06902367%	2,590,863	172,929.84	0.06954648%	2,993,131
EPPING - EMP/FIRE/POL	330,060.84	0.10173776%	3,818,814	242,332.32	0.09745779%	4,194,373
EPPING SD - (SAU 14)	817,178.94	0.25188676%	9,454,786	615,171.92	0.24740115%	10,647,612
EPSOM - EMP/FIRE/POL	162,357.63	0.05004502%	1,878,483	124,024.53	0.04987843%	2,146,660
EPSOM SD - (SAU 53)	289,645.50	0.08928016%	3,351,207	208,720.73	0.08394035%	3,612,612
ERROL SD - (SAU 20)	17,330.90	0.00534207%	200,519	12,836.49	0.00516240%	222,179
EXETER - EMP/FIRE/POL	1,257,391.36	0.38757758%	14,548,057	973,305.44	0.39143023%	16,846,313
EXETER REG COOP SD - (SAU 16)	2,613,056.91	0.80544715%	30,233,149	2,087,454.30	0.83950288%	36,130,395
EXETER SD - (SAU 16)	953,724.39	0.29397545%	11,034,621	727,944.83	0.29275457%	12,599,526
FALL MOUNTAIN REG SD	1,432,019.12	0.44140474%	16,568,505	1,019,103.11	0.40984849%	17,638,996
FARMINGTON - FIRE/POL	168,021.17	0.05179075%	1,944,010	114,675.40	0.04611853%	1,984,842
FARMINGTON SD - (SAU 61)	817,834.00	0.25208868%	9,462,365	650,461.99	0.26159361%	11,258,425
FITZWILLIAM - EMP/POL	56,795.01	0.01750646%	657,120	50,493.22	0.02030665%	873,954
FRANCESTOWN - EMP/POL	34,474.87	0.01062651%	398,875	23,427.87	0.00942189%	405,498
FRANCONIA - POLICE	38,850.46	0.01197524%	449,501	26,081.30	0.01048901%	451,424
FRANKLIN - EMP/FIRE/POL	693,648.41	0.21380978%	8,025,533	527,093.70	0.21197910%	9,123,124
FRANKLIN SD - (SAU 18)	655,014.60	0.20190132%	7,578,539	514,630.69	0.20696690%	8,907,409
FREEDOM - POLICE/FIRE	40,592.05	0.01251207%	469,651	31,859.45	0.01281278%	551,434
FREEDOM SD - (SAU 13)	80,321.82	0.02475835%	929,326	58,808.80	0.02365089%	1,017,883
FREMONT - POLICE	33,878.62	0.01044273%	391,977	28,348.03	0.01140061%	490,658
FREMONT SD - (SAU 83)	361,962.48	0.11157111%	4,187,917	284,683.53	0.11449000%	4,927,403
GILFORD - EMP/FIRE/POL	618,357.94	0.19060229%	7,154,420	486,646.74	0.19571271%	8,423,053
GILFORD SD - EMP/TEACH	1,215,446.72	0.37464859%	14,062,756	930,246.52	0.37411340%	16,101,034
GILMANTON - EMP/FIRE/POL	145,078.40	0.04471888%	1,678,562	109,634.08	0.04409109%	1,897,585
GILMANTON SD - EMP/TEACH	326,766.87	0.10072243%	3,780,703	258,681.00	0.10403267%	4,477,342
GOFFSTOWN - EMP/FIRE/POL	1,158,119.92	0.35697821%	13,399,483	880,180.93	0.35397873%	15,234,482
GOFFSTOWN SD - (SAU 19)	1,914,569.48	0.59014579%	22,151,628	1,476,153.02	0.59365837%	25,549,777
GOFFSTOWN VILLAGE WATER PRNCNT	7,752.38	0.00238959%	89,695	6,210.66	0.00249772%	107,496
GORHAM - EMP/FIRE/POL	242,417.15	0.07472252%	2,804,774	178,061.50	0.07161026%	3,081,951
GOSHEN - EMP/POL	10,905.25	0.00336143%	126,174	8,332.38	0.00335100%	144,220
GOSHEN-LEMPSTER SD	155,858.14	0.04804162%	1,803,283	115,288.48	0.04636509%	1,995,454
GOV WENTWORTH REG COOP SD	2,321,566.59	0.71559834%	26,860,597	1,732,577.18	0.69678342%	29,988,057
GRAFTON - EMP/POL	9,476.64	0.00292107%	109,645	7,009.19	0.00281886%	121,318
GRAFTON COUNTY - EMP/POL	1,652,177.01	0.50926609%	19,115,739	1,242,550.11	0.49971125%	21,506,495
GRANTHAM - EMP/POL	92,262.62	0.02843898%	1,067,482	67,136.97	0.02700020%	1,162,030
GRANTHAM SD (SAU75)	195,413.19	0.06023405%	2,260,937	139,578.79	0.05613383%	2,415,879
GREAT BAY eLEARNING CHARTER SC	77,677.83	0.02394337%	898,735	61,986.82	0.02492898%	1,072,890
GREENFIELD - EMP/POL	61,121.24	0.01883998%	707,175	46,592.87	0.01873806%	806,446
GREENLAND - EMP/POL	154,836.43	0.04772699%	1,791,462	111,868.60	0.04498973%	1,936,261
GREENLAND SD - (SAU 50)	285,297.72	0.08794000%	3,300,903	219,520.99	0.08828385%	3,799,547
GREENVILLE - EMP/POL	84,022.49	0.02589904%	972,143	53,875.87	0.02166704%	932,503
GROTON - EMP/POL	6,841.04	0.00210868%	79,151	2,822.16	0.00113498%	48,847
GRS COOP SD - (SAU 20)	326,383.88	0.10060438%	3,776,272	244,547.09	0.09834849%	4,232,707
HAMPSTEAD - EMP/FIRE/POL	243,984.58	0.07520567%	2,822,909	179,287.00	0.07210311%	3,103,162

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
HAMPSTEAD SD - (SAU 55)	\$ 900,831.16	0.27767168%	\$ 10,422,645	\$ 667,922.29	0.26861555%	\$ 11,560,634
HAMPPTON - EMP/FIRE/POL	1,743,607.49	0.53744856%	20,173,593	1,358,250.00	0.54624180%	23,509,070
HAMPPTON FALLS - EMP/FIRE/POL	85,829.04	0.02645589%	993,045	69,050.36	0.02776970%	1,195,148
HAMPPTON FALLS SD - (SAU 21)	301,089.93	0.09280779%	3,483,620	218,314.57	0.08779867%	3,778,666
HAMPPTON SD - (SAU 90)	1,154,926.18	0.35599378%	13,362,532	874,630.53	0.35174655%	15,138,413
HANCOCK - POLICE	35,750.75	0.01101979%	413,637	26,036.21	0.01047088%	450,644
HANOVER - EMP/FIRE/POL	1,178,403.69	0.36323047%	13,634,167	949,285.92	0.38177040%	16,430,575
HANOVER SD - (SAU 70)	476,625.24	0.14691469%	5,514,569	347,757.14	0.13985605%	6,019,103
HARRISVILLE - POLICE	11,377.08	0.00350686%	131,633	8,124.49	0.00326739%	140,621
HARRISVILLE SD - (SAU 29)	52,890.84	0.01630304%	611,949	38,524.84	0.01549338%	666,802
HA VERHILL - EMP/POL	138,940.14	0.04282683%	1,607,542	99,849.25	0.04015596%	1,728,226
HA VERHILL COOP SD - (SAU 23)	680,223.12	0.20967158%	7,870,203	517,035.55	0.20793405%	8,949,033
HEBRON - EMP/POL	16,305.32	0.00502594%	188,653	12,564.95	0.00505319%	217,478
HENNIKER - EMP/FIRE/POL	231,852.37	0.07146604%	2,682,539	181,404.67	0.07295477%	3,139,816
HENNIKER SD - (SAU 24)	358,288.01	0.11043849%	4,145,403	268,953.94	0.10816410%	4,655,150
HILL SD - (SAU 18)	39,533.75	0.01218586%	457,407	28,969.93	0.01165072%	501,422
HILLSBORO-DEERING SD (SAU 34)	1,016,295.74	0.31326241%	11,758,573	798,675.82	0.32120016%	13,823,763
HILLSBOROUGH - FIRE/POL	202,355.15	0.06237383%	2,341,255	149,687.95	0.06019939%	2,590,852
HILLSBOROUGH COUNTY - EMP/POL	3,362,555.55	1.03647218%	38,904,872	2,590,369.75	1.04175831%	44,835,032
HINSDALE - EMP/POL	148,008.35	0.04562201%	1,712,461	105,951.60	0.04261012%	1,833,848
HINSDALE SD - (SAU 92)	484,724.74	0.14941127%	5,608,280	380,806.33	0.15314731%	6,591,130
HOLDERNESS - EMP/FIRE/POL	100,439.00	0.03095926%	1,162,082	80,327.62	0.03230503%	1,390,339
HOLDERNESS SD - (SAU 48)	226,622.05	0.06985385%	2,622,024	163,864.39	0.06590067%	2,836,223
HOLLIS - EMP/FIRE/POL	497,396.31	0.15331715%	5,754,891	389,004.47	0.15644432%	6,733,026
HOLLIS SD - (SAU 41)	545,361.25	0.16810184%	6,309,847	401,763.73	0.16157566%	6,953,868
HOLLIS-BROOKLINE COOP (SAU 41)	944,747.72	0.29120849%	10,930,760	686,860.42	0.27623182%	11,888,422
HOOKSETT - EMP/FIRE/POLICE	1,092,952.80	0.33689114%	12,645,498	813,718.65	0.32724987%	14,084,129
HOOKSETT PUBLIC LIBRARY - EMP	22,963.82	0.00707835%	265,692	18,709.27	0.00752423%	323,827
HOOKSETT SD - (SAU 15)	958,383.66	0.29541162%	11,088,528	724,400.94	0.29132934%	12,538,187
HOOKSETT SEWER COMMISSION	31,522.18	0.00971638%	364,713	23,614.82	0.00949707%	408,733
HOOKSETT VILLA GE WATER PRECNCT	21,375.39	0.00658874%	247,314	13,233.23	0.00532195%	229,045
HOPKINTON - EMP/FIRE/POL	306,143.70	0.09436556%	3,542,092	229,581.76	0.09232995%	3,973,682
HOPKINTON SD - EMP/TEACH	943,831.18	0.29092598%	10,920,156	712,689.28	0.28661931%	12,335,477
HUDSON - EMP/FIRE/POL	1,800,699.31	0.55504651%	20,834,147	1,409,574.76	0.56688287%	24,397,417
HUDSON SD - EMP/TEACH	2,467,058.93	0.76044482%	28,543,948	1,907,575.13	0.76716162%	33,016,983
INTER-LAKES SD - (SAU 02)	1,163,528.99	0.35864550%	13,462,066	852,258.36	0.34274923%	14,751,188
JACKSON - EMP/POL	56,659.92	0.01746482%	655,557	40,591.67	0.01632458%	702,575
JACKSON SD - (SAU 09)	48,440.07	0.01493114%	560,453	37,370.79	0.01502926%	646,827
JAFFREY - EMP/FIRE/POL	327,013.82	0.10079855%	3,783,560	261,240.84	0.10506215%	4,521,648
JAFFREY-RINDGE COOP SD	1,333,251.66	0.41096072%	15,425,763	1,006,440.15	0.40475588%	17,419,821
JEFFERSON - EMP	9,483.86	0.00292330%	109,729	7,394.64	0.00297387%	127,989
JOHN STARK REG SD - (SAU 24)	707,646.87	0.21812466%	8,187,496	564,143.44	0.22687924%	9,764,394
KEARSARGE REG COOP SD	1,773,296.10	0.54659976%	20,517,091	1,299,510.96	0.52261896%	22,492,394
KEENE - EMP/FIRE/POL	2,439,374.52	0.75191139%	28,223,639	1,970,495.88	0.79246620%	34,106,037
KEENE SD - (SAU 29)	3,040,754.03	0.93728026%	35,181,618	2,347,429.87	0.94405618%	40,630,143
KENSINGTON - POLICE	51,564.85	0.01589432%	596,607	38,385.11	0.01543718%	664,383
KENSINGTON SD - (SAU 16)	141,564.36	0.04363572%	1,637,904	115,762.85	0.04655587%	2,003,664
KINGSTON - EMP/FIRE/POL	229,502.06	0.07074158%	2,655,346	179,230.38	0.07208034%	3,102,182
LACONIA - EMP/FIRE/POL	1,548,014.71	0.47715916%	17,910,578	1,154,171.19	0.46416827%	19,976,802
LACONIA HOUSING & REDEVELOPMNT	84,684.16	0.02610300%	979,798	48,057.24	0.01932698%	831,792

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
LACONIA SD - EMPL/TEACH	\$ 1,834,236.36	0.56538395%	\$ 21,222,171	\$ 1,379,347.65	0.55472655%	\$ 23,874,235
LACONIA WATER WORKS - EMP	82,484.49	0.02542497%	954,348	69,950.76	0.02813181%	1,210,732
LAFA YETTE REG COOP SD (SAU 35)	128,279.38	0.03954076%	1,484,196	96,165.97	0.03867467%	1,664,474
LAKES REGION MUTUAL FIRE AID	68,559.70	0.02113280%	793,238	60,329.06	0.02426229%	1,044,197
LAKES REGION PLANNING COMM.	29,667.53	0.00914470%	343,254	23,385.16	0.00940471%	404,758
LANCASTER - EMP/FIRE/POL	201,466.24	0.06209984%	2,330,971	151,867.94	0.06107610%	2,628,584
LANDAFF SD - (SAU 35)	10,284.00	0.00316993%	118,986	7,534.47	0.00303011%	130,409
LANGDON - POLICE	10,021.32	0.00308897%	115,947	7,143.62	0.00287292%	123,644
LEBANON - EMP/FIRE/POL	1,672,029.24	0.51538533%	19,345,430	1,347,646.00	0.54197723%	23,325,532
LEBANON SD(SAU 88) - EMP/TEACH	1,994,050.70	0.61464503%	23,071,228	1,457,019.33	0.58596345%	25,218,604
LEE - EMP/FIRE/POL	179,229.75	0.05524567%	2,073,694	138,136.96	0.05555397%	2,390,923
LEMPSTER - EMP/POL	25,185.26	0.00776309%	291,394	19,311.52	0.00776643%	334,250
LINCOLN - EMP/POL	206,242.63	0.06357211%	2,386,234	152,229.80	0.06122163%	2,634,847
LINCOLN-WOODSTOCK SD	366,652.02	0.11301661%	4,242,175	275,905.57	0.11095980%	4,775,471
LISBON - POLICE	57,454.30	0.01770968%	664,748	42,318.76	0.01701916%	732,468
LISBON REG SD - (SAU 35)	329,058.91	0.10142893%	3,807,222	232,488.91	0.09349911%	4,024,000
LITCHFIELD - EMP/FIRE/POL	273,187.13	0.08420704%	3,160,783	208,262.95	0.08375625%	3,604,688
LITCHFIELD SD - EMP/TEACH	1,018,324.33	0.31388770%	11,782,044	803,319.80	0.32306781%	13,904,142
LITTLETON - EMP/FIRE/POL	352,096.38	0.10852998%	4,073,766	251,622.86	0.10119413%	4,355,177
LITTLETON PUBLIC LIBRARY - EMP	13,743.65	0.00423633%	159,014	11,284.77	0.00453835%	195,321
LITTLETON SD - EMP/TEACH	856,879.37	0.26412400%	9,914,121	651,259.10	0.26191419%	11,272,222
LITTLETON WATER & LIGHT DEPT	114,197.34	0.03520012%	1,321,267	87,785.59	0.03530437%	1,519,424
LONDONDERRY - EMP/FIRE/POL	2,446,856.67	0.75421768%	28,310,207	1,875,925.02	0.75443302%	32,469,171
LONDONDERRY SD - EMP/TEACH	3,861,421.19	1.19024223%	44,676,763	2,960,143.88	1.19046885%	51,235,214
LOUDON - EMP/FIRE/POL	171,377.47	0.05282529%	1,982,843	117,189.61	0.04712966%	2,028,359
LYME - EMP/POL	62,968.04	0.01940923%	728,542	52,979.99	0.02130674%	916,996
LYME SD - (SAU 76)	200,099.01	0.06167840%	2,315,152	146,919.94	0.05908619%	2,542,942
LYNDEBOROUGH - POLICE	4,428.96	0.00136518%	51,243	8,861.91	0.00356396%	153,385
MADISON - EMP/POL	83,872.66	0.02585286%	970,409	60,356.20	0.02427320%	1,044,666
MADISON SD - (SAU 13)	146,381.95	0.04512069%	1,693,644	120,935.13	0.04863598%	2,093,188
MANCHESTER - FIRE/POL	8,334,491.69	2.56901889%	96,430,327	6,467,361.79	2.60095221%	111,939,377
MANCHESTER SD - EMPL/TEACHER	9,062,617.93	2.79345611%	104,854,771	6,865,857.58	2.76121361%	118,836,683
MARLBOROUGH - EMP/POL	58,480.40	0.01802596%	676,620	46,477.94	0.01869184%	804,457
MARLBOROUGH SD - (SAU 29)	162,002.41	0.04993553%	1,874,373	119,992.35	0.04825683%	2,076,870
MARLOW - EMP	15,498.84	0.00477735%	179,322	9,908.08	0.00398469%	171,492
MARLOW SD - (SAU 29)	23,255.44	0.00716824%	269,066	17,133.91	0.00689067%	296,560
MASCENIC REG SD - (SAU 87)	751,855.46	0.23175149%	8,698,991	576,504.78	0.23185055%	9,978,348
MASCOMA VALLEY SD - EMPL/TEACH	1,083,849.64	0.33408519%	12,540,174	802,146.56	0.32259597%	13,883,835
MASON - POLICE	38,408.87	0.01183913%	444,392	29,282.49	0.01177642%	506,832
MASON SD (SAU 89)	51,243.69	0.01579533%	592,891	37,527.57	0.01509231%	649,540
MAXFIELD PUBLIC LIBRARY	8,127.60	0.00250525%	94,037	6,386.97	0.00256862%	110,548
MEREDITH - EMP/FIRE/POL	523,420.73	0.16133890%	6,055,994	402,330.81	0.16180372%	6,963,683
MERIDEN VILLAGE WATER DISTRICT	4,760.94	0.00146751%	55,084	3,795.23	0.00152631%	65,689
MERRIMACK - EMP/FIRE/POL	1,843,615.35	0.56827493%	21,330,687	1,401,860.80	0.56378057%	24,263,901
MERRIMACK COUNTY - EMP/POL	3,406,396.23	1.04998560%	39,412,110	2,612,082.61	1.05049049%	45,210,847
MERRIMACK SD - EMP/TEACH	3,346,012.84	1.03137306%	38,713,472	2,534,546.43	1.01930808%	43,868,823
MERRIMACK VALLEY SD (SAU 46)	1,903,861.59	0.58684519%	22,027,737	1,422,773.73	0.57219104%	24,625,869
MERRIMACK VILLAGE DISTRICT	73,890.82	0.02277606%	854,919	58,637.77	0.02358211%	1,014,923
MIDDLETON - POLICE	50,677.33	0.01562075%	586,338	45,285.44	0.01821226%	783,816
MILAN SD - (SAU 20)	64,011.50	0.01973087%	740,615	47,462.09	0.01908763%	821,490

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
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MILFORD - EMP/FIRE/POL	\$ 778,256.57	0.23988935%	\$ 9,004,452	\$ 594,887.41	0.23924342%	\$ 10,296,521
MILFORD AREA COMMUNICATION CTR	32,081.57	0.00988880%	371,185	21,227.87	0.00853712%	367,419
MILFORD SD - EMPL/TEACHER	2,079,393.26	0.64095097%	24,058,644	1,561,508.35	0.62798537%	27,027,137
MILTON - EMP/FIRE/POL	159,057.64	0.04902783%	1,840,302	127,676.01	0.05134693%	2,209,861
MILTON SD - (SAU 64)	484,657.35	0.14939050%	5,607,501	374,247.90	0.15050973%	6,477,614
MONADNOCK REG SD - (SAU 93)	1,718,541.74	0.52972231%	19,883,581	1,398,321.81	0.56235731%	24,202,647
MONROE - EMP	8,746.40	0.00269599%	101,196	6,656.71	0.00267710%	115,217
MONROE SD - EMP/TCH	95,540.51	0.02944935%	1,105,407	71,679.24	0.02882694%	1,240,649
MONT VERNON - EMP/POL	62,647.42	0.01931040%	724,832	49,080.90	0.01973866%	849,509
MONT VERNON SD - (SAU 39)	139,423.88	0.04297594%	1,613,139	114,003.70	0.04584840%	1,973,216
MOULTONBOROUGH - EMP/FIRE/POL	387,650.40	0.11948913%	4,485,127	312,066.67	0.12550257%	5,401,360
MOULTONBOROUGH SD - EMP/TEACH	765,025.69	0.23581108%	8,851,371	591,260.98	0.23778499%	10,233,753
NASHUA - EMP/FIRE/POL	7,573,747.49	2.33452754%	87,628,493	5,843,628.83	2.35010809%	101,143,587
NASHUA AIRPORT AUTHORITY - EMP	23,312.87	0.00718595%	269,731	26,289.10	0.01057258%	455,021
NASHUA HOUSING AUTHORITY	108,961.82	0.03358633%	1,260,692	81,371.73	0.03272493%	1,408,410
NE INTERSTATE WATER POL CNTRL	16,812.86	0.00518239%	194,525	13,434.75	0.00540300%	232,533
NELSON - EMP	15,754.07	0.00485603%	182,275	12,614.64	0.00507318%	218,339
NELSON SD - (SAU 29)	38,210.84	0.01177809%	442,101	19,039.16	0.00765690%	329,536
NEW BOSTON - POLICE	69,363.64	0.02138061%	802,540	55,976.52	0.02251185%	968,862
NEW BOSTON SD - (SAU 19)	375,711.10	0.11580897%	4,346,989	282,222.65	0.11350032%	4,884,809
NEW CASTLE - EMP/FIRE/POL	98,437.77	0.03034240%	1,138,928	76,490.04	0.03076168%	1,323,916
NEW CASTLE SD - (SAU 50)	54,589.81	0.01682673%	631,606	38,999.83	0.01568440%	675,023
NEW DURHAM - EMP/POL	116,923.26	0.03604036%	1,352,806	87,164.69	0.03505466%	1,508,677
NEW HAMPTON - EMP/POL/FIRE	98,520.33	0.03036785%	1,139,883	69,947.06	0.02813032%	1,210,668
NEW IPSWICH - EMP/POL	133,008.01	0.04099831%	1,538,907	85,005.01	0.03418611%	1,471,296
NEW LONDON - EMP/FIRE/POL	265,224.50	0.08175265%	3,068,656	208,194.18	0.08372859%	3,603,498
NEW LONDON-SPRINGFIELD WTR SYS	14,862.78	0.00458129%	171,963	11,941.69	0.00480254%	206,691
NEWBURY - POLICE	52,375.09	0.01614407%	605,982	39,964.66	0.01607242%	691,722
NEWFIELDS - EMP/POL	55,788.72	0.01719628%	645,477	39,669.55	0.01595374%	686,615
NEWFIELDS SD - (SAU 16)	102,383.84	0.03155874%	1,184,584	77,658.41	0.03123156%	1,344,139
NEWFOUND AREA SD - EMP/TEACH	1,209,027.60	0.37266997%	13,988,487	905,535.50	0.36417548%	15,673,328
NEWINGTON - EMP/FIRE/POL	360,040.92	0.11097880%	4,165,684	276,201.35	0.11107876%	4,780,590
NEWINGTON SD - (SAU 50)	60,783.42	0.01873585%	703,266	44,379.22	0.01784781%	768,131
NEWMARKET - EMP/POL/FIRE	384,427.69	0.11849577%	4,447,840	289,606.28	0.11646976%	5,012,607
NEWMARKET SD - EMP/TEACH	946,023.60	0.29160177%	10,945,522	683,349.67	0.27481992%	11,827,657
NEWPORT - EMP/FIRE/POL	418,904.88	0.12912300%	4,846,743	346,467.38	0.13933736%	5,996,780
NEWPORT SD - (SAU 43)	767,309.79	0.23651513%	8,877,798	627,192.52	0.25223543%	10,855,669
NEWTON - EMP/POL	86,293.97	0.02659920%	998,424	69,484.12	0.02794414%	1,202,656
NEXT CHARTER SCHOOL	12,677.59	0.00390773%	146,680	0.00	0.00000000%	0
NH COMMUNITY DEVELOPMENTAL FIN	15,560.21	0.00479627%	180,032	11,519.34	0.00463269%	199,381
NH LAND & COMMUNITY HERITAGE	8,346.03	0.00257258%	96,564	4,087.42	0.00164382%	70,746
NH MUNICIPAL BOND BANK - EMP	16,030.05	0.00494109%	185,468	12,851.06	0.00516826%	222,431
NH RETIREMENT SYSTEM	0.00	0.00000000%	0	0.00	0.00000000%	0
NORTH CONWAY WTR PRCT&FIRE DEP	97,087.53	0.02992620%	1,123,306	76,111.41	0.03060941%	1,317,363
NORTH COUNTRY CHARTER ACADEMY	33,959.67	0.01046771%	392,914	24,266.58	0.00975919%	420,015
NORTH COUNTRY EDUCATION SERVIC	97,348.08	0.03000652%	1,126,320	78,042.58	0.03138606%	1,350,788
NORTH HAMPTON - EMP/FIRE/POL	441,081.91	0.13595883%	5,103,331	342,039.54	0.13755663%	5,920,141
NORTH HAMPTON SD - (SAU 21)	457,964.42	0.14116269%	5,298,663	362,118.80	0.14563182%	6,267,680
NORTHFIELD - EMP/POL	136,881.06	0.04219214%	1,583,718	111,281.81	0.04475375%	1,926,105
NORTHUMBERLAND - EMP/POL	79,679.17	0.02456026%	921,890	68,617.31	0.02759554%	1,187,653

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
NORTHUMBERLAND SD - (SAU 58)	\$ 291,127.76	0.08973705%	\$ 3,368,357	\$ 238,822.83	0.09604639%	\$ 4,133,630
NORTHWOOD - EMP/FIRE/POL	166,197.77	0.05122870%	1,922,913	124,037.61	0.04988369%	2,146,887
NORTHWOOD SD - (SAU 44)	301,002.65	0.09278088%	3,482,610	228,136.66	0.09174878%	3,948,670
NOTTINGHAM - FIRE/POL	89,538.02	0.02759915%	1,035,958	61,806.07	0.02485629%	1,069,761
NOTTINGHAM SD - (SAU 44)	349,352.81	0.10768431%	4,042,023	249,848.22	0.10048043%	4,324,461
ORFORD - EMP/POL	36,330.65	0.01119854%	420,347	29,536.80	0.01187869%	511,233
OSSIPEE - EMP/POL	265,009.65	0.08168642%	3,066,170	199,034.06	0.08004471%	3,444,952
OYSTER RIVER COOP SD	1,997,608.89	0.61574181%	23,112,397	1,528,959.75	0.61489543%	26,463,774
PEASE DEVELOPMENT AUTHORITY	318,681.44	0.09823018%	3,687,154	240,567.55	0.09674806%	4,163,828
PELHAM - EMP/FIRE/POL	900,040.01	0.27742781%	10,413,491	692,949.73	0.27868073%	11,993,818
PELHAM SD - (SAU 28)	1,215,306.24	0.37460529%	14,061,131	900,097.93	0.36198867%	15,579,212
PEMBROKE - EMP/POL	243,080.36	0.07492695%	2,812,447	179,673.52	0.07225856%	3,109,853
PEMBROKE SD - (SAU 53)	1,261,121.48	0.38872736%	14,591,215	921,811.91	0.37072129%	15,955,045
PEMI BAKER COOP - (SAU 48)	664,941.73	0.20496125%	7,693,396	519,877.37	0.20907694%	8,998,221
PENACOOK BOSCAWEN WATER PRCNCT	11,421.29	0.00352049%	132,145	9,264.56	0.00372589%	160,354
PETERBOROUGH - EMP/FIRE/POL	426,705.06	0.13152732%	4,936,991	333,701.63	0.13420341%	5,775,826
PIERMONT POLICE	10,559.41	0.00325483%	122,173	8,587.99	0.00345380%	148,644
PIERMONT SD - (SAU 23)	74,207.28	0.02287361%	858,581	54,552.77	0.02193926%	944,218
PITTSBURG - EMP/POL	30,948.31	0.00953949%	358,073	21,296.13	0.00856458%	368,601
PITTSBURG SD - (SAU 07)	133,826.51	0.04125061%	1,548,377	105,472.47	0.04241743%	1,825,555
PITTSFIELD - EMP/FIRE/POL	186,106.88	0.05736548%	2,153,262	114,679.72	0.04612027%	1,984,917
PITTSFIELD SD - (SAU 51)	531,065.10	0.16369520%	6,144,440	409,273.66	0.16459590%	7,083,853
PLAINFIELD - EMP/POL	77,378.19	0.02385101%	895,268	57,646.00	0.02318325%	997,757
PLAINFIELD SD - EMP/TEACH	234,974.34	0.07242835%	2,718,660	167,962.27	0.06754869%	2,907,150
PLAISTOW - EMP/FIRE/POL	432,010.11	0.13316255%	4,998,371	343,386.86	0.13809848%	5,943,461
PLAISTOW PUBLIC LIBRARY - EMP	7,672.80	0.00236506%	88,775	8,660.56	0.00348298%	149,900
PLYMOUTH - EMP/FIRE/POL	420,936.85	0.12974933%	4,870,252	328,702.97	0.13219312%	5,689,307
PLYMOUTH SD - (SAU 48)	428,885.72	0.13219949%	4,962,221	322,777.20	0.12980997%	5,586,741
PLYMOUTH VILLAGE WATER & SEWER	46,578.59	0.01435736%	538,916	37,485.84	0.01507553%	648,818
PORTSMOUTH - EMP/FIRE/POL	3,224,440.05	0.99389953%	37,306,871	2,475,127.75	0.99541191%	42,840,383
PORTSMOUTH HOUSING AUTHORITY	148,254.26	0.04569781%	1,715,306	127,957.52	0.05146015%	2,214,734
PORTSMOUTH SD - EMPL/TEACHER	2,732,264.73	0.84219170%	31,612,388	2,031,699.66	0.81708027%	35,165,374
PORTSMOUTH-JOSIE F. PRESCOTT	6,219.83	0.00191720%	71,964	4,933.97	0.00198427%	85,399
PROFILE COOP SD - (SAU 35)	285,449.01	0.08798664%	3,302,654	221,082.59	0.08891187%	3,826,575
PROSPECT MOUNTAIN HIGH SCHOOL	424,641.09	0.13089112%	4,913,110	320,523.86	0.12890376%	5,547,740
RAYMOND - EMP/FIRE/POL	410,991.49	0.12668378%	4,755,184	335,569.59	0.13495464%	5,808,157
RAYMOND SD - EMP/TEACH	1,064,375.27	0.32808242%	12,314,855	820,564.47	0.33000303%	14,202,619
RINDGE - EMP/FIRE/POL	196,590.79	0.06059703%	2,274,561	150,633.64	0.06057971%	2,607,220
RIVENDELL INTERSTATE SD	128,762.28	0.03968961%	1,489,784	96,062.38	0.03863301%	1,662,681
ROCHESTER - EMP/FIRE/POL	1,882,325.68	0.58020698%	21,778,567	1,520,033.87	0.61130575%	26,309,282
ROCKINGHAM COUNTY-EMP/POL/FIRE	2,895,048.66	0.89236812%	33,495,803	2,350,978.82	0.94548345%	40,691,570
ROCKINGHAM PLANNING COMM - EMP	35,213.24	0.01085411%	407,418	26,628.73	0.01070917%	460,900
ROLLINSFORD - POLICE	44,283.97	0.01365007%	512,367	32,604.70	0.01311250%	564,334
ROLLINSFORD SD - (SAU 56)	167,652.95	0.05167725%	1,939,750	124,675.18	0.05014010%	2,157,922
RUMNEY - EMP/POL	46,416.27	0.01430732%	537,038	33,701.83	0.01355373%	583,323
RUMNEY SD - (SAU 48) EMP/TEACH	69,468.32	0.02141287%	803,750	53,317.21	0.02144236%	922,833
RYE - EMP/FIRE/POL	460,399.04	0.14191313%	5,326,831	369,153.30	0.14846086%	6,389,435
RYE SD - (SAU 50)	515,495.17	0.15889593%	5,964,295	393,489.82	0.15824818%	6,810,661
RYE WATER DISTRICT - EMP	23,912.86	0.00737089%	276,673	18,858.88	0.00758440%	326,416
SALEM - EMP/FIRE/POL	3,267,176.83	1.00707269%	37,801,337	2,385,081.09	0.95919822%	41,281,824

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
SALEM HOUSING AUTHORITY - EMP	\$ 26,449.52	0.00815278%	\$ 306,022	\$ 25,587.06	0.01029024%	\$ 442,870
SALEM SD - EMP/TEACH	3,250,571.97	1.00195442%	37,609,218	2,408,357.92	0.96855937%	41,684,708
SALISBURY - EMP	4,912.96	0.00151437%	56,843	3,794.40	0.00152598%	65,675
SANBORN REG COOP SD (SAU 17)	1,650,807.27	0.50884388%	19,099,891	1,233,671.64	0.49614063%	21,352,823
SANBORNTON - EMP/FIRE/POL	129,924.62	0.04004789%	1,503,232	94,083.60	0.03783721%	1,628,432
SANBORNTON PUBLIC LIBRARY	5,185.23	0.00159829%	59,993	2,221.79	0.00089353%	38,456
SANDOWN - EMP/FIRE/POL	134,081.32	0.04132915%	1,551,325	100,697.36	0.04049704%	1,742,905
SANDOWN PUBLIC LIBRARY	3,337.64	0.00102879%	38,617	5,122.84	0.00206023%	88,668
SANDWICH - POLICE	25,900.69	0.00798361%	299,672	19,017.27	0.00764810%	329,158
SAU 02 - EMP/TEACH	55,272.22	0.01703708%	639,501	42,680.84	0.01716478%	738,735
SAU 03 - EMP/TEACH	1,025,922.53	0.31622977%	11,869,956	760,852.83	0.30598904%	13,169,109
SAU 06 - EMP	90,930.41	0.02802834%	1,052,068	72,688.60	0.02923287%	1,258,120
SAU 07 - EMP/TEACH	34,944.10	0.01077115%	404,304	27,584.77	0.01109365%	477,447
SAU 09 - EMP/TEACH	70,176.87	0.02163128%	811,949	61,415.42	0.02469919%	1,063,000
SAU 10 (DERRY COOP SD)	2,989,067.70	0.92134850%	34,583,606	2,212,240.22	0.88968752%	38,290,233
SAU 13 - EMP	31,787.23	0.00979808%	367,779	24,403.08	0.00981409%	422,377
SAU 15 - EMP/TEACH	54,978.48	0.01694653%	636,103	45,753.74	0.01840059%	791,922
SAU 16 - EMP/TEACH	171,899.04	0.05298606%	1,988,877	137,534.48	0.05531167%	2,380,495
SAU 18 - EMP/TEACH	100,204.49	0.03088697%	1,159,369	100,192.58	0.04029404%	1,734,169
SAU 19 - EMP/TEACH	90,895.25	0.02801750%	1,051,661	88,605.01	0.03563391%	1,533,607
SAU 20 - EMP	45,829.93	0.01412659%	530,254	36,731.43	0.01477213%	635,761
SAU 21 - EMP/TEACH	82,953.50	0.02556954%	959,775	61,812.93	0.02485905%	1,069,880
SAU 23 - EMP/TEACH	123,790.22	0.03815703%	1,432,257	93,094.80	0.03743955%	1,611,318
SAU 24 - EMP/TEACH	94,908.26	0.02925447%	1,098,092	67,824.26	0.02727660%	1,173,926
SAU 28 - EMP	0.00	0.00000000%	0	54,098.55	0.02175659%	936,357
SAU 29 - EMP/TEACH	173,287.47	0.05341403%	2,004,941	142,512.49	0.05731366%	2,466,656
SAU 34 - EMP/TEACH	61,738.55	0.01903025%	714,317	49,167.28	0.01977340%	851,005
SAU 35 - EMP/TEACH	71,455.53	0.02202541%	826,743	54,980.68	0.02211135%	951,625
SAU 39 - EMP	133,789.71	0.04123926%	1,547,951	107,546.36	0.04325148%	1,861,450
SAU 41 - EMP	66,860.22	0.02060896%	773,575	63,201.40	0.02541745%	1,093,912
SAU 42	8,405,389.30	2.59087233%	97,250,615	6,226,125.44	2.50393518%	107,763,973
SAU 43 - EMP/TEACH	53,707.55	0.01655478%	621,398	35,269.51	0.01418419%	610,457
SAU 44 - EMP/TEACH	102,114.18	0.03147562%	1,181,464	81,781.89	0.03288989%	1,415,510
SAU 46 - EMP	42,624.03	0.01313841%	493,161	33,677.68	0.01354401%	582,905
SAU 48 - EMP/TEACH	96,794.41	0.02983585%	1,119,914	70,894.26	0.02851125%	1,227,063
SAU 50 - EMP/TEACH	71,268.17	0.02196766%	824,575	62,694.64	0.02521364%	1,085,141
SAU 53 - EMP/TEACH	264,723.68	0.08159827%	3,062,861	202,381.41	0.08139090%	3,502,889
SAU 54 (ROCHESTER SD)	3,459,623.67	1.06639240%	40,027,953	2,574,136.42	1.03522982%	44,554,060
SAU 55 - EMP	87,956.26	0.02711159%	1,017,657	64,760.93	0.02604464%	1,120,905
SAU 56 - EMP/TEACH	97,148.94	0.02994513%	1,124,016	72,810.02	0.02928171%	1,260,222
SAU 58 - EMP	31,551.21	0.00972533%	365,049	19,703.99	0.00792427%	341,044
SAU 61 - EMP	55,409.16	0.01707929%	641,086	43,627.18	0.01754536%	755,114
SAU 64 - EMP/TEACH	85,510.30	0.02635765%	989,357	69,767.59	0.02805814%	1,207,562
SAU 70 - EMP	82,039.52	0.02528781%	949,200	70,890.02	0.02850955%	1,226,990
SEABROOK - FIRE/POL	917,932.10	0.28294286%	10,620,503	665,576.46	0.26767214%	11,520,032
SEABROOK SD (SAU 21)	686,883.52	0.21172458%	7,947,264	511,481.32	0.20570033%	8,852,899
SEACOAST CHARTER SCH - TEACH	87,151.92	0.02686366%	1,008,351	69,734.36	0.02804478%	1,206,987
SHAKER REGIONAL SD - (SAU 80)	1,112,091.29	0.34279038%	12,866,931	854,968.70	0.34383923%	14,798,099
SHELBURNE - EMP	9,650.82	0.00297476%	111,660	7,349.60	0.00295576%	127,210
SOMERSWORTH - EMP/FIRE/POL	836,826.61	0.25794295%	9,682,110	648,794.02	0.26092281%	11,229,555

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer	Proportionate	Net Pension	2013 Employer	Proportionate	Net Pension
	Contribution	Share	Liability Under Current Discount Rate	Contribution	Share	Liability Under Current Discount Rate
SOMERSWORTH HOUSING AUTHORITY	\$ 41,711.09	0.01285700%	\$ 482,599	\$ 33,765.42	0.01357930%	\$ 584,424
SOMERSWORTH SD - (SAU 56)	1,237,693.15	0.38150582%	14,320,148	917,795.21	0.36910591%	15,885,523
SOUHEGAN COOP SD - (SAU 39)	1,032,959.66	0.31839889%	11,951,375	807,658.34	0.32481262%	13,979,235
SOUTH HAMPTON - POLICE	9,927.85	0.00306015%	114,865	13,585.68	0.00546370%	235,146
SOUTH HAMPTON SD - (SAU 21)	62,974.82	0.01941132%	728,621	46,923.63	0.01887108%	812,171
SOUTHERN NH PLANNING COMM	55,067.32	0.01697392%	637,131	41,056.49	0.01651152%	710,620
SPRINGFIELD - EMP/POL	28,804.38	0.00887865%	333,268	23,134.54	0.00930392%	400,421
STARK - EMP	8,913.40	0.00274746%	103,128	6,757.16	0.00271750%	116,955
STARK SD - (SAU 58)	18,639.59	0.00574546%	215,661	13,954.44	0.00561200%	241,528
STATE OF NEW HAMPSHIRE	63,601,316.73	19.60443275%	735,869,196	49,677,870.20	19.97874408%	859,842,091
STEWARTSTOWN - EMP/POL	4,079.72	0.00125753%	47,202	3,189.52	0.00128272%	55,206
STEWARTSTOWN SD - (SAU 07)	46,109.11	0.01421265%	533,484	32,098.86	0.01290907%	555,579
STODDARD SD - (SAU 24)	21,494.48	0.00662545%	248,692	14,380.33	0.00578328%	248,900
STRAFFORD - FIRE / POLICE	67,244.82	0.02072750%	778,024	39,732.81	0.01597918%	687,709
STRAFFORD COUNTY - EMP/POL	2,203,312.78	0.67914786%	25,492,397	1,689,673.69	0.67952910%	29,245,468
STRAFFORD SD (SAU 44)	358,148.61	0.11039552%	4,143,791	289,827.87	0.11655888%	5,016,443
STRATFORD - EMP	6,825.47	0.00210388%	78,971	5,166.69	0.00207787%	89,427
STRATFORD SD - (SAU 58)	54,036.30	0.01665612%	625,202	41,046.60	0.01650754%	710,449
STRATHAM - EMP/POL	257,634.49	0.07941311%	2,980,839	195,113.05	0.07846781%	3,377,085
STRATHAM SD - (SAU 16)	537,342.51	0.16563014%	6,217,069	384,081.10	0.15446431%	6,647,811
SUGAR HILL - EMP/POL	39,959.33	0.01231704%	462,331	29,740.13	0.01196047%	514,753
SULLIVAN COUNTY - EMP/POL	1,041,618.75	0.32106796%	12,051,561	814,310.94	0.32748807%	14,094,381
SUNAPEE - EMP/POL	215,897.57	0.06654814%	2,497,942	167,800.12	0.06748348%	2,904,344
SUNAPEE SD (SAU 85) - EMP/TEACH	581,452.30	0.17922652%	6,727,421	424,513.80	0.17072496%	7,347,634
SURRY VILLAGE CHARTER SCHOOL	33,191.41	0.01023090%	384,026	25,447.16	0.01023398%	440,448
SUTTON - POLICE	35,440.18	0.01092406%	410,044	23,239.82	0.00934626%	402,243
SWANZEY - POLICE/FIRE	155,733.45	0.04800319%	1,801,841	110,952.76	0.04462141%	1,920,409
SWNH DISTRICT FIRE MUTUAL AID	108,717.32	0.03351096%	1,257,863	83,867.62	0.03372869%	1,451,610
TAMWORTH - EMP/FIRE/POL	76,434.91	0.02356025%	884,354	60,782.28	0.02444456%	1,052,041
TAMWORTH SD - (SAU 13)	265,101.59	0.08171476%	3,067,234	185,908.81	0.07476618%	3,217,775
THORNTON - EMP/POL	77,575.80	0.02391192%	897,554	55,134.30	0.02217313%	954,284
THORNTON SD - (SAU 48)	219,119.54	0.06754128%	2,535,220	158,611.61	0.06378818%	2,745,306
TILTON - EMP/POL	293,583.56	0.09049403%	3,396,771	214,664.80	0.08633086%	3,715,494
TILTON-NORTHFIELD FIRE DIST	180,146.40	0.05552822%	2,084,299	146,940.60	0.05909449%	2,543,299
TIMBERLANE REG SD (SAU 55)	3,640,923.78	1.12227624%	42,125,601	2,725,110.59	1.09594648%	47,167,174
TROY - EMP/POL	57,398.91	0.01769261%	664,107	44,934.17	0.01807099%	777,736
TROY WATER AND SEWER	14,418.46	0.00444434%	166,822	11,343.21	0.00456185%	196,332
TUFTONBORO - EMP/FIRE/POL	98,138.92	0.03025028%	1,135,470	72,904.38	0.02931965%	1,261,855
UNITY - EMP	13,799.17	0.00425345%	159,657	8,106.26	0.00326006%	140,306
UNITY SD - (SAU 06)	63,098.10	0.01944932%	730,047	49,492.45	0.01990417%	856,633
VILLAGE DISTRICT OF EASTMAN	15,290.95	0.00471327%	176,917	10,509.34	0.00422650%	181,899
VILLAGE DISTRICT OF EIDELWEISS	4,106.71	0.00126585%	47,515	3,528.91	0.00141921%	61,080
VIRTUAL LEARNING ACADEMY CHART	155,046.98	0.04779159%	1,793,898	96,704.67	0.03889132%	1,673,799
WAKEFIELD - EMP/FIRE/POL	236,576.20	0.07292211%	2,737,194	179,209.37	0.07207189%	3,101,819
WAKEFIELD SD - (SAU 64)	306,536.86	0.09448674%	3,546,641	231,638.50	0.09315710%	4,009,281
WALPOLE - EMP/POL	93,102.95	0.02869800%	1,077,204	74,698.57	0.03004122%	1,292,909
WARNER - EMP/POL	100,016.39	0.03082899%	1,157,193	77,381.05	0.03112002%	1,339,339
WARNER VILLAGE WATER DISTRICT	9,012.76	0.00277809%	104,278	7,948.22	0.00319650%	137,570
WARREN SD - (SAU 23)	66,767.83	0.02058048%	772,506	52,062.40	0.02093772%	901,114

SCHEDULE OF NET PENSION LIABILITY BY EMPLOYER

Entity	As of June 30, 2014			As of June 30, 2013		
	2014 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2013 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
WASHINGTON - EMP/POL	\$ 39,134.26	0.01206272%	\$ 452,785	\$ 29,149.15	0.01172279%	\$ 504,524
WASHINGTON SD - (SAU 34)	29,988.64	0.00924368%	346,969	29,374.69	0.01181350%	508,428
WATERVILLE ESTATES VILLAGE DIS	28,689.47	0.00884323%	331,938	25,042.10	0.01007108%	433,438
WATERVILLE VALLEY EMP/FIRE/POL	150,723.59	0.04645895%	1,743,877	116,949.50	0.04703310%	2,024,203
WATERVILLE VALLEY SD (SAU 48)	43,858.39	0.01351888%	507,443	29,142.28	0.01172003%	504,405
WEARE - EMP/POL	247,994.05	0.07644154%	2,869,299	206,489.74	0.08304313%	3,573,997
WEARE SD - (SAU 24)	547,832.79	0.16886366%	6,338,442	397,748.69	0.15996095%	6,884,375
WEBSTER - EMP/POL	32,271.37	0.00994731%	373,381	22,862.13	0.00919437%	395,706
WEEKS PUBLIC LIBRARY	9,516.95	0.00293350%	110,111	7,594.06	0.00305407%	131,441
WENTWORTH SD - (SAU 48)	46,611.25	0.01436742%	539,293	29,386.06	0.01181807%	508,624
WESTMORELAND - EMP	18,643.99	0.00574681%	215,711	14,282.97	0.00574412%	247,215
WESTMORELAND SD - (SAU 29)	93,959.56	0.02896204%	1,087,115	69,963.33	0.02813686%	1,210,950
WHITE MTN REG SD - EMP/TEACH	949,288.91	0.29260826%	10,983,302	725,032.25	0.29158323%	12,549,114
WHITEFIELD - EMP/POL/FIRE	112,155.38	0.03457071%	1,297,641	85,815.43	0.03451204%	1,485,324
WILMOT - EMP/POL	33,160.18	0.01022127%	383,664	27,350.65	0.01099950%	473,395
WILTON - POL	92,286.40	0.02844631%	1,067,757	64,937.51	0.02611565%	1,123,961
WILTON-LYNDEBOROUGH (SAU 63)	569,476.28	0.17553504%	6,588,858	401,004.45	0.16127031%	6,940,727
WINCHESTER - EMP/POL	139,874.45	0.04311482%	1,618,352	106,881.72	0.04298418%	1,849,946
WINCHESTER SD - (SAU 94)	332,900.10	0.10261293%	3,851,664	237,481.55	0.09550698%	4,110,415
WINDHAM - EMP/FIRE/POL	1,032,595.38	0.31828660%	11,947,160	762,954.30	0.30683418%	13,205,482
WINDHAM SD - (SAU 95)	2,008,706.14	0.61916242%	23,240,792	1,482,712.73	0.59629646%	25,663,314
WINNACUNNET COOP SD (SAU 21)	1,193,563.01	0.36790317%	13,809,561	906,036.92	0.36437713%	15,682,006
WINNISQUAM REG COOP SD	1,086,221.32	0.33481623%	12,567,614	830,924.71	0.33416956%	14,381,938
WOLFEBORO - EMP/FIRE/POL	587,931.43	0.18122364%	6,802,385	464,631.82	0.18685906%	8,042,011
WOODSTOCK - EMP/POL	90,809.75	0.02799114%	1,050,671	66,470.34	0.02673210%	1,150,492
WOODSVILLE FIRE DISTRICT	33,553.61	0.01034255%	388,216	26,648.44	0.01071709%	461,240
WOODSVILLE WATER & LIGHT DEPT	39,796.91	0.01226698%	460,452	30,356.80	0.01220847%	525,426
Total for All Entities	\$ 324,423,138	100.0000%	\$ 3,753,585,752	\$ 248,653,619	100.0000%	\$ 4,303,784,472

Note: Total 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 NHRS. Employer contributions do not include contributions required to separately finance specific liabilities of individual employers (the Town of Raymond and Brookline Public Library), or NHRS.

Paragraph 137 of Statement No. 68 provides the initial guidance about the transition from Statement No. 27. The cumulative effect of applying the new Standard, if any, should be reported as a restatement of beginning net position of the earliest period restated.

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
ALBANY - EMP	0.0012%	\$ 46,671	\$ -	\$ -	\$ -	\$ 86	\$ 86	\$ -	\$ (5,972)	\$ -	\$ (5,972)	\$ 3,164	\$ 19	\$ 3,183
ALEXANDRIA - EMP/POL	0.0118%	441,376	0	0	0	9,558	9,558	0	(56,474)	0	(56,474)	29,926	2,075	32,001
ALLENSTOWN - EMP/FIRE/POL	0.0548%	2,056,429	0	0	0	27,044	27,044	0	(263,122)	0	(263,122)	139,429	5,869	145,298
ALLENSTOWN SD - (SAU 53)	0.0896%	3,362,160	0	0	0	36,264	36,264	0	(430,191)	0	(430,191)	227,960	7,870	235,830
ALLENSTOWN SEWER COMMISSION	0.0119%	448,381	0	0	0	0	0	0	(57,371)	0	(57,371)	30,401	(6,358)	24,043
ALSTEAD - POLICE	0.0059%	221,862	0	0	0	66,986	66,986	0	(28,387)	0	(28,387)	15,043	14,538	29,581
ALTON - EMP/FIRE/POL	0.1136%	4,263,189	0	0	0	59,877	59,877	0	(545,479)	0	(545,479)	289,051	12,995	302,046
ALTON SD - EMP/TEACH	0.1491%	5,598,180	0	0	0	103,301	103,301	0	(716,292)	0	(716,292)	379,565	22,420	401,985
AMHERST - FIRE/POL	0.0920%	3,454,042	0	0	0	0	0	0	(441,948)	0	(441,948)	234,189	(8,459)	225,730
AMHERST SD - (SAU 39)	0.4188%	15,719,086	0	0	0	0	0	0	(2,011,270)	0	(2,011,270)	1,065,778	(172,426)	893,352
ANDOVER - POLICE	0.0035%	129,800	0	0	0	2,979	2,979	0	(16,608)	0	(16,608)	8,801	647	9,448
ANDOVER SD - (SAU 46)	0.0495%	1,856,378	0	0	0	113,326	113,326	0	(237,525)	0	(237,525)	125,865	24,595	150,460
ANDROSCOGGIN VALLEY REG REFUSE	0.0161%	603,735	0	0	0	3,722	3,722	0	(77,248)	0	(77,248)	40,934	808	41,742
ANTRIM - EMP/POL	0.0436%	1,635,688	0	0	0	51,368	51,368	0	(209,288)	0	(209,288)	110,902	11,149	122,051
ASHLAND - EMP/POL	0.0282%	1,057,911	0	0	0	41,854	41,854	0	(135,361)	0	(135,361)	71,728	9,084	80,812
ASHLAND ELECTRIC DEPT - EMP	0.0090%	336,538	0	0	0	228	228	0	(43,060)	0	(43,060)	22,818	50	22,868
ASHLAND SD - (SAU 02)	0.0496%	1,860,165	0	0	0	0	0	0	(238,010)	0	(238,010)	126,122	(11,654)	114,468
ATKINSON - EMP/POLICE	0.0289%	1,086,285	0	0	0	0	0	0	(138,991)	0	(138,991)	73,652	(7,684)	65,968
AUBURN - EMP/FIRE/POL	0.0549%	2,059,870	0	0	0	9,343	9,343	0	(263,562)	0	(263,562)	139,662	2,028	141,690
AUBURN SD - (SAU 15)	0.1204%	4,519,166	0	0	0	139,020	139,020	0	(578,231)	0	(578,231)	306,406	30,172	336,578
BAKER FREE LIBRARY - EMP	0.0037%	139,537	0	0	0	0	0	0	(17,854)	0	(17,854)	9,461	(1,243)	8,218
BARNSTEAD - EMP/FIRE/POL	0.0439%	1,646,463	0	0	0	0	0	0	(210,666)	0	(210,666)	111,633	(55,986)	55,647
BARNSTEAD SD - EMP/TEACH	0.1244%	4,669,375	0	0	0	111,399	111,399	0	(597,450)	0	(597,450)	316,591	24,177	340,768
BARRINGTON - EMP/POL/FIRE	0.0871%	3,269,851	0	0	0	7,804	7,804	0	(418,380)	0	(418,380)	221,701	1,694	223,395
BARRINGTON SD - EMP/TEACH	0.2288%	8,588,536	0	0	0	635,367	635,367	0	(1,098,910)	0	(1,098,910)	582,316	137,895	720,211
BARTLETT - FIRE/POL	0.0140%	524,626	0	0	0	25,154	25,154	0	(67,126)	0	(67,126)	35,570	5,459	41,029
BARTLETT SD - (SAU 09)	0.0963%	3,613,628	0	0	0	16,298	16,298	0	(462,367)	0	(462,367)	245,010	3,537	248,547
BATH SD - (SAU 23)	0.0175%	655,071	0	0	0	33,448	33,448	0	(83,817)	0	(83,817)	44,415	7,259	51,674
BCEP SOLID WASTE DISTRICT	0.0119%	447,848	0	0	0	0	0	0	(57,303)	0	(57,303)	30,365	(9,524)	20,841
BEDFORD - EMP/FIRE/POL	0.4199%	15,759,836	0	0	0	102,183	102,183	0	(2,016,484)	0	(2,016,484)	1,068,541	22,177	1,090,718
BEDFORD SD - EMP/TEACH	0.9127%	34,260,257	0	0	0	935,639	935,639	0	(4,383,628)	0	(4,383,628)	2,322,898	203,064	2,525,962
BELKNAP COUNTY - EMP/POL	0.3104%	11,650,251	0	0	0	0	0	0	(1,490,659)	0	(1,490,659)	789,905	(109,652)	680,253
BELKNAP COUNTY CONSERV. DIST	0.0018%	66,194	0	0	0	0	0	0	(8,470)	0	(8,470)	4,488	(809)	3,679
BELMONT - EMP/FIRE/POL	0.1482%	5,561,067	0	0	0	107,168	107,168	0	(711,543)	0	(711,543)	377,049	23,259	400,308
BENNINGTON - EMP/POL	0.0150%	564,440	0	0	0	0	0	0	(72,221)	0	(72,221)	45,631	(9,903)	35,728
BERLIN - EMP/FIRE/POL	0.2797%	10,497,415	0	0	0	241,408	241,408	0	(1,343,153)	0	(1,343,153)	711,741	52,393	764,134
BERLIN HOUSING AUTHORITY - EMP	0.0074%	278,840	0	0	0	12,747	12,747	0	(35,678)	0	(35,678)	18,906	2,767	21,673
BERLIN WATER WORKS - EMP	0.0260%	975,555	0	0	0	13,571	13,571	0	(124,823)	0	(124,823)	66,144	2,946	69,090
BETHLEHEM - EMP/FIR/POL	0.0316%	1,187,537	0	0	0	26,454	26,454	0	(151,946)	0	(151,946)	80,517	5,741	86,258
BETHLEHEM SD - (SAU 35)	0.0524%	1,966,377	0	0	0	79,272	79,272	0	(251,600)	0	(251,600)	133,323	17,205	150,528
BOSCAWEN - EMP/POL	0.0381%	1,429,825	0	0	0	0	0	0	(182,947)	0	(182,947)	96,944	(5,809)	91,135
BOW - EMP/FIRE/POL	0.1310%	4,918,796	0	0	0	0	0	0	(629,364)	0	(629,364)	333,502	(14,134)	319,368
BOW SD - EMP/TEACH (SAU 67)	0.4366%	16,386,473	0	0	0	154,655	154,655	0	(2,096,663)	0	(2,096,663)	1,111,028	33,565	1,144,593
BRADFORD - POLICE	0.0108%	406,542	0	0	0	0	0	0	(52,017)	0	(52,017)	27,564	(401)	27,163
BRENTWOOD - EMP/FIRE/POL	0.0349%	1,309,428	0	0	0	135,263	135,263	0	(167,542)	0	(167,542)	88,781	29,356	118,137
BRENTWOOD SD - (SAU 16)	0.0775%	2,908,065	0	0	0	43,407	43,407	0	(372,089)	0	(372,089)	197,171	9,421	206,592
BRIDGEWATER - POLICE/FIRE	0.0023%	86,134	0	0	0	0	0	0	(11,021)	0	(11,021)	5,840	(6,422)	(882)
BRISTOL - EMP/FIRE/POL	0.0865%	3,246,700	0	0	0	0	0	0	(415,418)	0	(415,418)	220,131	(12,411)	207,720
BROOKLINE - EMP/FIRE/POL	0.0489%	1,837,101	0	0	0	0	0	0	(235,059)	0	(235,059)	124,558	(24,974)	99,584
BROOKLINE PUBLIC LIBRARY - EMP	0.0016%	61,376	0	0	0	0	0	0	(7,853)	0	(7,853)	4,161	(490)	3,671

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 Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense		
BROOKLINE SD - (SAU 41)	0.1324%	\$ 4,969,879	\$ -	\$ -	\$ -	\$ 13,949	\$ 13,949	\$ -	\$ (635,900)	\$ -	\$ (635,900)	\$ 336,965	\$ 3,027	\$ 339,992	
CAMPTON - EMP/POL	0.0278%	1,042,030	0	0	0	75,392	75,392	0	(133,329)	0	(133,329)	70,651	16,363	87,014	
CAMPTON SD - (SAU 48)	0.0952%	3,574,640	0	0	0	171,870	171,870	0	(457,378)	0	(457,378)	242,366	37,301	279,667	
CAMPTON/THORNTON FIRE DEPT	0.0121%	455,945	0	0	0	0	0	0	(58,339)	0	(58,339)	30,914	(32,602)	(1,688)	
CANAAN - EMP/POL	0.0382%	1,435,635	0	0	0	81,382	81,382	0	(183,691)	0	(183,691)	97,338	17,663	115,001	
CANDIA - POLICE	0.0259%	970,757	0	0	0	0	0	0	(124,209)	0	(124,209)	65,819	(5,356)	60,463	
CANDIA SD - (SAU 15)	0.0816%	3,062,134	0	0	0	0	0	0	(391,803)	0	(391,803)	207,617	(20,349)	187,268	
CANTERBURY - EMP/POL/FIRE	0.0160%	598,930	0	0	0	0	0	0	(76,634)	0	(76,634)	40,608	(1,185)	39,423	
CARROLL - EMP/FIRE/POL	0.0245%	920,107	0	0	0	175,174	175,174	0	(117,728)	0	(117,728)	62,385	38,018	100,403	
CARROLL COUNTY - EMP/POL	0.3144%	11,799,917	0	0	0	90,984	90,984	0	(1,509,809)	0	(1,509,809)	800,052	19,746	819,798	
CENTER HARBOR - POLICE	0.0131%	490,025	0	0	0	29,701	29,701	0	(62,699)	0	(62,699)	33,224	6,446	39,670	
CENTRAL HOOKSETT WATER PRECNCT	0.0045%	168,874	0	0	0	0	0	0	(21,608)	0	(21,608)	11,450	(8,169)	3,281	
CHARLESTOWN - EMP/POL	0.0401%	1,506,094	0	0	0	0	0	0	(192,706)	0	(192,706)	102,115	(4,359)	97,756	
CHESHIRE COUNTY - EMP/POL	0.4948%	18,572,891	0	0	0	506,351	506,351	0	(2,376,417)	0	(2,376,417)	1,259,270	109,895	1,369,165	
CHESTER - EMP/FIRE/POL	0.0456%	1,711,896	0	0	0	38,656	38,656	0	(219,038)	0	(219,038)	116,069	8,389	124,458	
CHESTER SD - (SAU 82)	0.1076%	4,039,229	0	0	0	85,266	85,266	0	(516,823)	0	(516,823)	273,866	18,506	292,372	
CHESTERFIELD - EMP/POL	0.0371%	1,393,952	0	0	0	62,017	62,017	0	(178,357)	0	(178,357)	94,512	13,460	107,972	
CHESTERFIELD SD - (SAU 29)	0.0694%	2,606,825	0	0	0	0	0	0	(333,545)	0	(333,545)	176,747	(13)	176,734	
CHICHESTER - EMP/POL	0.0206%	774,311	0	0	0	0	0	0	(99,074)	0	(99,074)	52,499	(1,750)	50,749	
CHICHESTER SD - (SAU 53)	0.0692%	2,596,794	0	0	0	95,025	95,025	0	(332,262)	0	(332,262)	176,067	20,623	196,690	
CLAREMONT - EMP/FIRE/POL	0.2614%	9,812,738	0	0	0	112,600	112,600	0	(1,255,548)	0	(1,255,548)	665,319	24,438	689,757	
CLAREMONT SD - (SAU 06)	0.4309%	16,173,526	0	0	0	0	0	0	(2,069,416)	0	(2,069,416)	1,096,590	(64,044)	1,032,546	
CLARKSVILLE - EMP	0.0011%	40,413	0	0	0	0	0	0	(5,171)	0	(5,171)	2,740	(577)	2,163	
COCHeco ARTS & TECH ACAD	0.0062%	233,576	0	0	0	0	0	0	(29,886)	0	(29,886)	15,837	(18,343)	(2,506)	
COLEBROOK - EMP/POL	0.0343%	1,289,302	0	0	0	57,732	57,732	0	(164,967)	0	(164,967)	87,417	12,530	99,947	
COLEBROOK SD - (SAU 07)	0.0856%	3,213,440	0	0	0	78,129	78,129	0	(411,162)	0	(411,162)	217,876	16,957	234,833	
COMMUNITY COLLEGE SYSTEM OF NH	1.5521%	58,259,797	0	0	0	2,428,480	2,428,480	0	(7,454,390)	0	(7,454,390)	3,950,103	527,059	4,477,162	
CONCORD - EMP/FIRE/POL	1.3414%	50,348,769	0	0	0	0	0	0	(6,442,167)	0	(6,442,167)	3,413,723	(162,573)	3,251,150	
CONCORD REG SOL WASTE RES REC	0.0047%	176,661	0	0	0	0	0	0	(22,604)	0	(22,604)	11,978	(3,077)	8,901	
CONCORD SD - EMP/TEACH	1.0728%	40,266,689	0	0	0	0	0	0	(5,152,156)	0	(5,152,156)	2,730,143	(1,051,462)	1,678,681	
CONTOOCOOK VALLEY SD	0.7270%	27,289,287	0	0	0	609,464	609,464	0	(3,491,687)	0	(3,491,687)	1,850,255	132,274	1,982,529	
CONWAY - EMP/POL	0.1911%	7,172,808	0	0	0	73,159	73,159	0	(917,767)	0	(917,767)	486,327	15,878	502,205	
CONWAY SD - (SAU 09)	0.4428%	16,621,698	0	0	0	0	0	0	(2,126,760)	0	(2,126,760)	1,126,977	(94,912)	1,032,065	
CONWAY VILLAGE FIRE DISTRICT	0.0245%	920,899	0	0	0	0	0	0	(117,830)	0	(117,830)	62,438	(5,164)	57,274	
COOS COUNTY - EMP/POL	0.1923%	7,216,814	0	0	0	0	0	0	(923,397)	0	(923,397)	489,311	(30,477)	458,834	
COOS COUNTY NURSING HOME - EMP	0.0667%	2,503,969	0	0	0	0	0	0	(320,385)	0	(320,385)	169,773	(42,022)	127,751	
CORNISH - EMP	0.0065%	242,142	0	0	0	1,817	1,817	0	(30,982)	0	(30,982)	16,418	394	16,812	
CORNISH SD - (SAU 06)	0.0357%	1,339,937	0	0	0	117,367	117,367	0	(171,446)	0	(171,446)	90,850	25,473	116,323	
CROYDON SD - (SAU 43)	0.0030%	113,186	0	0	0	8,734	8,734	0	(14,482)	0	(14,482)	7,674	1,896	9,570	
DANVILLE - POL	0.0166%	621,235	0	0	0	0	0	0	(79,488)	0	(79,488)	42,121	(6,158)	35,963	
DEERFIELD - EMP/POL	0.0404%	1,515,717	0	0	0	0	0	0	(193,937)	0	(193,937)	102,768	(24,760)	78,008	
DEERFIELD SD - (SAU 53)	0.1207%	4,531,499	0	0	0	192,224	192,224	0	(579,809)	0	(579,809)	307,243	41,719	348,962	
DEERING - POLICE	0.0060%	226,187	0	0	0	0	0	0	(28,941)	0	(28,941)	15,336	(4,965)	10,371	
DERRY - EMP/FIRE/POL	0.9040%	33,923,628	0	0	0	0	0	0	(4,341,708)	0	(4,341,708)	2,300,684	(279,388)	2,021,296	
DERRY HOUSING AUTHORITY - EMP	0.0024%	88,325	0	0	0	0	0	0	(11,301)	0	(11,301)	5,989	(1,412)	4,577	
DORCHESTER - EMP	0.0011%	42,488	0	0	0	0	0	0	(5,436)	0	(5,436)	2,881	(246)	2,635	
DOVER - EMP/FIRE/POL/TEACHER	1.4347%	53,853,578	0	0	0	0	0	0	(6,890,610)	0	(6,890,610)	3,651,355	(28,430)	3,622,925	
DOVER HOUSING AUTHORITY	0.0347%	1,301,590	0	0	0	0	0	0	(166,539)	0	(166,539)	88,250	(15,657)	72,593	
DRESDEN SD - (SAU 70)	0.2225%	8,352,579	0	0	0	0	0	0	(1,068,719)	0	(1,068,719)	566,318	(8,919)	557,399	
DUBLIN - EMP/POL	0.0235%	882,444	0	0	0	48,899	48,899	0	(112,909)	0	(112,909)	59,831	10,613	70,444	

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 Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and	Proportionate Share of Pension Expense	Total Employer Pension Expense	
															Changes in Proportion and Differences Between Employer Contributions and Share of
DUNBARTON - EMP/POL	0.0201%	\$ 754,067	\$ -	\$ -	\$ -	\$ 14,147	\$ 14,147	\$ -	\$ (96,484)	\$ -	\$ (96,484)	\$ 51,127	\$ 3,071	\$ 54,198	
DUNBARTON SD - (SAU 67)	0.0321%	1,203,282	0	0	0	48,090	48,090	0	(153,961)	0	(153,961)	81,584	10,437	92,021	
DURHAM - EMP/FIRE/POL	0.3087%	11,588,248	0	0	0	1,656,035	1,656,035	0	(1,482,726)	0	(1,482,726)	785,701	359,414	1,145,115	
EAST KINGSTON - EMP/POL/FIRE	0.0186%	699,318	0	0	0	0	0	0	(89,478)	0	(89,478)	47,415	(18,771)	28,644	
EAST KINGSTON SD - (SAU 16)	0.0407%	1,528,617	0	0	0	78,600	78,600	0	(195,588)	0	(195,588)	103,643	17,059	120,702	
EFFINGHAM - POL	0.0077%	289,715	0	0	0	12,079	12,079	0	(37,069)	0	(37,069)	19,643	2,621	22,264	
ENFIELD - EMP/POL	0.0690%	2,590,863	0	0	0	0	0	0	(331,503)	0	(331,503)	175,664	(4,013)	171,651	
EPPING - EMP/FIRE/POL	0.1017%	3,818,814	0	0	0	151,353	151,353	0	(488,620)	0	(488,620)	258,921	32,848	291,769	
EPPING SD - (SAU 14)	0.2519%	9,454,786	0	0	0	158,624	158,624	0	(1,209,748)	0	(1,209,748)	641,049	34,427	675,476	
EPSOM - EMP/FIRE/POL	0.0500%	1,878,483	0	0	0	5,891	5,891	0	(240,353)	0	(240,353)	127,364	1,279	128,643	
EPSOM SD - (SAU 53)	0.0893%	3,351,207	0	0	0	188,831	188,831	0	(428,790)	0	(428,790)	227,217	40,983	268,200	
ERRAND SD - (SAU 20)	0.0053%	200,519	0	0	0	6,354	6,354	0	(25,657)	0	(25,657)	13,596	1,379	14,975	
EXETER - EMP/FIRE/POL	0.3876%	14,548,057	0	0	0	0	0	0	(1,861,436)	0	(1,861,436)	986,380	(29,569)	956,811	
EXETER REG COOP SD - (SAU 16)	0.8054%	30,233,149	0	0	0	0	0	0	(3,868,357)	0	(3,868,357)	2,049,854	(261,375)	1,788,479	
EXETER SD - (SAU 16)	0.2940%	11,034,621	0	0	0	43,174	43,174	0	(1,411,889)	0	(1,411,889)	748,164	9,370	757,534	
FALL MOUNTAIN REG SD	0.4414%	16,568,505	0	0	0	1,115,922	1,115,922	0	(2,119,954)	0	(2,119,954)	1,123,370	242,191	1,365,561	
FARMINGTON - FIRE/POL	0.0518%	1,944,010	0	0	0	200,586	200,586	0	(248,738)	0	(248,738)	131,807	43,534	175,341	
FARMINGTON SD - (SAU 61)	0.2521%	9,462,365	0	0	0	0	0	0	(1,210,717)	0	(1,210,717)	641,563	(72,950)	568,613	
FITZWILLIAM - EMP/POL	0.0175%	657,120	0	0	0	0	0	0	(84,079)	0	(84,079)	44,554	(21,491)	23,063	
FRANCETOWN - EMP/POL	0.0106%	398,875	0	0	0	42,599	42,599	0	(51,036)	0	(51,036)	27,044	9,245	36,289	
FRANCONIA - POLICE	0.0120%	449,501	0	0	0	52,557	52,557	0	(57,514)	0	(57,514)	30,477	11,407	41,884	
FRANKLIN - EMP/FIRE/POL	0.2138%	8,025,533	0	0	0	64,739	64,739	0	(1,026,874)	0	(1,026,874)	544,143	14,050	558,193	
FRANKLIN SD - (SAU 18)	0.2019%	7,578,539	0	0	0	0	0	0	(969,680)	0	(969,680)	513,837	(38,878)	474,959	
FREEDOM - POLICE/FIRE	0.0125%	469,651	0	0	0	0	0	0	(60,092)	0	(60,092)	31,843	(2,308)	29,535	
FREEDOM SD - (SAU 13)	0.0248%	929,326	0	0	0	39,163	39,163	0	(118,908)	0	(118,908)	63,010	8,500	71,510	
FREMONT - POLICE	0.0104%	391,977	0	0	0	0	0	0	(50,154)	0	(50,154)	26,577	(7,352)	19,225	
FREMONT SD - (SAU 83)	0.1116%	4,187,917	0	0	0	0	0	0	(535,848)	0	(535,848)	283,947	(22,402)	261,545	
GILFORD - EMP/FIRE/POL	0.1906%	7,154,420	0	0	0	0	0	0	(915,414)	0	(915,414)	485,081	(39,222)	445,859	
GILFORD SD - EMP/TEACH	0.3746%	14,062,756	0	0	0	18,925	18,925	0	(1,799,341)	0	(1,799,341)	953,476	4,108	957,584	
GILMANTON - EMP/FIRE/POL	0.0447%	1,678,562	0	0	0	22,201	22,201	0	(214,773)	0	(214,773)	113,809	4,818	118,627	
GILMANTON SD - EMP/TEACH	0.1007%	3,780,703	0	0	0	0	0	0	(483,744)	0	(483,744)	256,337	(25,406)	230,931	
GOFFSTOWN - EMP/FIRE/POL	0.3570%	13,399,483	0	0	0	106,070	106,070	0	(1,714,475)	0	(1,714,475)	908,505	23,021	931,526	
GOFFSTOWN SD - (SAU 19)	0.5901%	22,151,628	0	0	0	0	0	0	(2,834,319)	0	(2,834,319)	1,501,914	(26,959)	1,474,955	
GOFFSTOWN VILLAGE WATER PRCNCT	0.0024%	89,695	0	0	0	0	0	0	(11,477)	0	(11,477)	6,081	(830)	5,251	
GORHAM - EMP/FIRE/POL	0.0747%	2,804,774	0	0	0	110,059	110,059	0	(358,873)	0	(358,873)	190,168	23,886	214,054	
GOSHEN - EMP/POL	0.0034%	126,174	0	0	0	369	369	0	(16,144)	0	(16,144)	8,555	80	8,635	
GOSHEN-LEMPSTER SD	0.0480%	1,803,283	0	0	0	59,287	59,287	0	(230,732)	0	(230,732)	122,265	12,867	135,132	
GOV WENTWORTH REG COOP SD	0.7156%	26,860,597	0	0	0	665,351	665,351	0	(3,436,836)	0	(3,436,836)	1,821,190	144,403	1,965,593	
GRAFTON - EMP/POL	0.0029%	109,645	0	0	0	3,615	3,615	0	(14,029)	0	(14,029)	7,434	784	8,218	
GRAFTON COUNTY - EMP/POL	0.5093%	19,115,739	0	0	0	337,887	337,887	0	(2,445,875)	0	(2,445,875)	1,296,076	73,333	1,369,409	
GRANTHAM - EMP/POL	0.0284%	1,067,482	0	0	0	50,879	50,879	0	(136,585)	0	(136,585)	72,377	11,043	83,420	
GRANTHAM SD (SAU75)	0.0602%	2,260,937	0	0	0	144,996	144,996	0	(289,289)	0	(289,289)	153,295	31,469	184,764	
GREAT BAY eLEARNING CHARTER SC	0.0239%	898,735	0	0	0	0	0	0	(114,994)	0	(114,994)	60,936	(7,564)	53,372	
GREENFIELD - EMP/POL	0.0188%	707,175	0	0	0	3,604	3,604	0	(90,484)	0	(90,484)	47,948	782	48,730	
GREENLAND - EMP/POL	0.0477%	1,791,462	0	0	0	96,787	96,787	0	(229,219)	0	(229,219)	121,464	21,006	142,470	
GREENLAND SD - (SAU 50)	0.0879%	3,300,903	0	0	0	0	0	0	(422,353)	0	(422,353)	223,806	(2,639)	221,167	
GREENVILLE - EMP/POL	0.0259%	972,143	0	0	0	149,656	149,656	0	(124,386)	0	(124,386)	65,913	32,480	98,393	
GROTON - EMP/POL	0.0021%	79,151	0	0	0	34,433	34,433	0	(10,127)	0	(10,127)	5,367	7,473	12,840	
GRS COOP SD - (SAU 20)	0.1006%	3,776,272	0	0	0	79,775	79,775	0	(483,177)	0	(483,177)	256,037	17,314	273,351	
HAMPSTEAD - EMP/FIRE/POL	0.0752%	2,822,909	0	0	0	109,715	109,715	0	(361,194)	0	(361,194)	191,398	23,812	215,210	

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 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 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
HAMPSTEAD SD - (SAU 55)	0.2777%	\$ 10,422,645	\$ -	\$ -	\$ -	\$ 320,251	\$ 320,251	\$ -	\$ (1,333,586)	\$ -	\$ -	\$ (1,333,586)	\$ 706,671	\$ 69,505	\$ 776,176
HAMPTON - EMP/FIRE/POL	0.5374%	20,173,593	0	0	0	0	0	0	(2,581,228)	0	(310,955)	(2,892,183)	1,367,800	(67,487)	1,300,313
HAMPTON FALLS - EMP/FIRE/POL	0.0265%	993,045	0	0	0	0	0	0	(127,061)	0	(46,461)	(173,522)	67,330	(10,083)	57,247
HAMPTON FALLS SD - (SAU 21)	0.0928%	3,483,620	0	0	0	177,137	177,137	0	(445,732)	0	0	(445,732)	236,195	38,445	274,540
HAMPTON SD - (SAU 90)	0.3560%	13,362,532	0	0	0	150,195	150,195	0	(1,709,747)	0	0	(1,709,747)	906,000	32,597	938,597
HANCOCK - POLICE	0.0110%	413,637	0	0	0	19,411	19,411	0	(52,925)	0	0	(52,925)	28,045	4,213	32,258
HANOVER - EMP/FIRE/POL	0.3632%	13,634,167	0	0	0	0	0	0	(1,744,503)	0	(655,627)	(2,400,130)	924,417	(142,292)	782,125
HANOVER SD - (SAU 70)	0.1469%	5,514,569	0	0	0	249,615	249,615	0	(705,594)	0	0	(705,594)	373,896	54,174	428,070
HARRISVILLE - POLICE	0.0035%	131,633	0	0	0	8,468	8,468	0	(16,843)	0	0	(16,843)	8,925	1,838	10,763
HARRISVILLE SD - (SAU 29)	0.0163%	611,949	0	0	0	28,632	28,632	0	(78,299)	0	0	(78,299)	41,491	6,214	47,705
HAVERHILL - EMP/POL	0.0428%	1,607,542	0	0	0	94,449	94,449	0	(205,686)	0	0	(205,686)	108,994	20,499	129,493
HAVERHILL COOP SD - (SAU 23)	0.2097%	7,870,203	0	0	0	61,445	61,445	0	(1,006,999)	0	0	(1,006,999)	533,612	13,335	546,947
HEBRON - EMP/POL	0.0050%	188,653	0	0	0	0	0	0	(24,138)	0	(964)	(25,102)	12,791	(209)	12,582
HENNIKER - EMP/FIRE/POL	0.0715%	2,682,539	0	0	0	0	0	0	(343,233)	0	(52,646)	(395,879)	181,880	(11,426)	170,454
HENNIKER SD - (SAU 24)	0.1104%	4,145,403	0	0	0	80,429	80,429	0	(530,408)	0	0	(530,408)	281,065	17,456	298,521
HILL SD - (SAU 18)	0.0122%	457,407	0	0	0	18,924	18,924	0	(58,526)	0	0	(58,526)	31,013	4,107	35,120
HILLSBORO-DEERING SD (SAU 34)	0.3133%	11,758,573	0	0	0	0	0	0	(1,504,519)	0	(280,702)	(1,785,221)	797,249	(60,922)	736,327
HILLSBOROUGH - FIRE/POL	0.0624%	2,341,255	0	0	0	76,894	76,894	0	(299,566)	0	0	(299,566)	158,741	16,689	175,430
HILLSBOROUGH COUNTY - EMP/POL	1.0365%	38,904,872	0	0	0	0	0	0	(4,977,911)	0	(186,933)	(5,164,844)	2,637,810	(40,571)	2,597,239
HINSDALE - EMP/POL	0.0456%	1,712,461	0	0	0	106,509	106,509	0	(219,111)	0	0	(219,111)	116,107	23,116	139,223
HINSDALE SD - (SAU 92)	0.1494%	5,608,280	0	0	0	0	0	0	(717,584)	0	(132,117)	(849,701)	380,250	(28,674)	351,576
HOLDERNESS - EMP/FIRE/POL	0.0310%	1,162,082	0	0	0	0	0	0	(148,689)	0	(47,590)	(196,279)	78,791	(10,329)	68,462
HOLDERNESS SD - (SAU 48)	0.0699%	2,622,024	0	0	0	139,796	139,796	0	(335,490)	0	0	(335,490)	177,777	30,340	208,117
HOLLIS - EMP/FIRE/POL	0.1533%	5,754,891	0	0	0	0	0	0	(736,343)	0	(110,586)	(846,929)	390,190	(24,001)	366,189
HOLLIS SD - (SAU 41)	0.1681%	6,309,847	0	0	0	230,785	230,785	0	(807,350)	0	0	(807,350)	427,817	50,088	477,905
HOLLIS-BROOKLINE COOP (SAU 41)	0.2912%	10,930,760	0	0	0	529,619	529,619	0	(1,398,600)	0	0	(1,398,600)	741,122	114,945	856,067
HOOKSETT - EMP/FIRE/POLICE	0.3369%	12,645,498	0	0	0	340,943	340,943	0	(1,618,002)	0	0	(1,618,002)	857,384	73,996	931,380
HOOKSETT PUBLIC LIBRARY - EMP	0.0071%	265,692	0	0	0	0	0	0	(33,996)	0	(15,768)	(49,764)	18,014	(3,422)	14,592
HOOKSETT SD - (SAU 15)	0.2954%	11,088,528	0	0	0	144,362	144,362	0	(1,418,786)	0	0	(1,418,786)	751,819	31,331	783,150
HOOKSETT SEWER COMMISSION	0.0097%	364,713	0	0	0	7,756	7,756	0	(46,665)	0	0	(46,665)	24,728	1,683	26,411
HOOKSETT VILLAGE WATER PRECNCT	0.0066%	247,314	0	0	0	44,797	44,797	0	(31,644)	0	0	(31,644)	16,768	9,723	26,491
HOPKINTON - EMP/FIRE/POL	0.0944%	3,542,092	0	0	0	71,985	71,985	0	(453,214)	0	0	(453,214)	240,159	15,623	255,782
HOPKINTON SD - EMP/TEACH	0.2909%	10,920,156	0	0	0	152,297	152,297	0	(1,397,243)	0	0	(1,397,243)	740,403	33,053	773,456
HUDSON - EMP/FIRE/POL	0.5550%	20,834,147	0	0	0	0	0	0	(2,665,746)	0	(418,568)	(3,084,314)	1,412,587	(90,843)	1,321,744
HUDSON SD - EMP/TEACH	0.7604%	28,543,948	0	0	0	0	0	0	(3,652,222)	0	(237,526)	(3,889,748)	1,935,323	(51,551)	1,883,772
INTER-LAKES SD - (SAU 02)	0.3586%	13,462,066	0	0	0	562,139	562,139	0	(1,722,483)	0	0	(1,722,483)	912,749	122,002	1,034,751
JACKSON - EMP/POL	0.0175%	655,557	0	0	0	40,322	40,322	0	(83,879)	0	0	(83,879)	44,448	8,751	53,199
JACKSON SD - (SAU 09)	0.0149%	560,453	0	0	0	0	0	0	(71,710)	0	(3,470)	(75,180)	38,000	(753)	37,247
JAFFREY - EMP/FIRE/POL	0.1008%	3,783,560	0	0	0	0	0	0	(484,110)	0	(150,773)	(634,883)	256,531	(32,723)	223,808
JAFFREY-RINDGE COOP SD	0.4110%	15,425,763	0	0	0	219,421	219,421	0	(1,973,739)	0	0	(1,973,739)	1,045,890	47,622	1,093,512
JEFFERSON - EMP	0.0029%	109,729	0	0	0	0	0	0	(14,040)	0	(1,788)	(15,828)	7,440	(388)	7,052
JOHN STARK REG SD - (SAU 24)	0.2181%	8,187,496	0	0	0	0	0	0	(1,047,597)	0	(309,587)	(1,357,184)	555,125	(67,191)	487,934
KEARSARGE REG COOP SD	0.5466%	20,517,091	0	0	0	848,031	848,031	0	(2,625,179)	0	0	(2,625,179)	1,391,090	184,051	1,575,141
KEENE - EMP/FIRE/POL	0.7519%	28,223,639	0	0	0	0	0	0	(3,611,238)	0	(1,434,137)	(5,045,375)	1,913,606	(311,255)	1,602,351
KEENE SD - (SAU 29)	0.9373%	35,181,618	0	0	0	0	0	0	(4,501,517)	0	(239,616)	(4,741,133)	2,385,367	(52,005)	2,333,362
KENSINGTON - POLICE	0.0159%	596,607	0	0	0	16,165	16,165	0	(76,336)	0	0	(76,336)	40,451	3,509	43,960
KENSINGTON SD - (SAU 16)	0.0436%	1,637,904	0	0	0	0	0	0	(103,265)	0	(312,836)	(416,101)	111,052	(22,412)	88,640
KINGSTON - EMP/FIRE/POL	0.0707%	2,655,346	0	0	0	0	0	0	(339,754)	0	(47,342)	(387,096)	180,037	(10,275)	169,762
LACONIA - EMP/FIRE/POL	0.4772%	17,910,578	0	0	0	459,396	459,396	0	(2,291,673)	0	0	(2,291,673)	1,214,365	99,704	1,314,069
LACONIA HOUSING & REDEVELOPMT	0.0261%	979,798	0	0	0	239,620	239,620	0	(125,366)	0	0	(125,366)	66,432	52,005	118,437

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
LACONIA SD - EMPL/TEACH	0.5654%	\$ 21,222,171	\$ -	\$ -	\$ -	\$ 376,877	\$ 376,877	\$ -	\$ (2,715,395)	\$ -	\$ -	\$ (2,715,395)	\$ 1,438,896	\$ 81,795	\$ 1,520,691
LACONIA WATER WORKS - EMP	0.0254%	954,348	0	0	0	0	0	0	(122,110)	0	(95,722)	(217,832)	64,706	(20,775)	43,931
LAFAYETTE REG COOP SD (SAU 35)	0.0395%	1,484,196	0	0	0	30,628	30,628	0	(189,904)	0	0	(189,904)	100,631	6,647	107,278
LAKES REGION MUTUAL FIRE AID	0.0211%	793,238	0	0	0	0	0	0	(101,495)	0	(110,668)	(212,163)	53,783	(24,019)	29,764
LAKES REGION PLANNING COMM.	0.0091%	343,254	0	0	0	0	0	0	(43,920)	0	(9,194)	(53,114)	23,273	(1,996)	21,277
LANCASTER - EMP/FIRE/POL	0.0621%	2,330,971	0	0	0	36,203	36,203	0	(298,250)	0	0	(298,250)	158,043	7,857	165,900
LANDAFF SD - (SAU 35)	0.0032%	118,986	0	0	0	4,945	4,945	0	(15,224)	0	0	(15,224)	8,067	1,073	9,140
LANGDON - POLICE	0.0031%	115,947	0	0	0	7,640	7,640	0	(14,836)	0	0	(14,836)	7,861	1,658	9,519
LEBANON - EMP/FIRE/POL	0.5154%	19,345,430	0	0	0	0	0	0	(2,475,264)	0	(940,367)	(3,415,631)	1,311,650	(204,091)	1,107,559
LEBANON SD(SAU 88) - EMP/TEACH	0.6146%	23,071,228	0	0	0	1,014,264	1,014,264	0	(2,951,983)	0	0	(2,951,983)	1,564,265	220,129	1,784,394
LEE - EMP/FIRE/POL	0.0552%	2,073,694	0	0	0	0	0	0	(265,331)	0	(10,903)	(276,234)	140,600	(2,366)	138,234
LEMPSTER - EMP/POL	0.0078%	291,394	0	0	0	0	0	0	(37,284)	0	(118)	(37,402)	19,757	(26)	19,731
LINCOLN - EMP/POL	0.0636%	2,386,234	0	0	0	83,120	83,120	0	(305,321)	0	0	(305,321)	161,790	18,040	179,830
LINCOLN-WOODSTOCK SD	0.1130%	4,242,175	0	0	0	72,735	72,735	0	(542,790)	0	0	(542,790)	287,626	15,786	303,412
LISBON - POLICE	0.0177%	664,748	0	0	0	24,418	24,418	0	(85,055)	0	0	(85,055)	45,071	5,300	50,371
LISBON REG SD - (SAU 35)	0.1014%	3,807,222	0	0	0	280,421	280,421	0	(487,137)	0	0	(487,137)	258,135	60,861	318,996
LITCHFIELD - EMP/FIRE/POL	0.0842%	3,160,783	0	0	0	15,941	15,941	0	(404,425)	0	0	(404,425)	214,306	3,460	217,766
LITCHFIELD SD - EMP/TEACH	0.3139%	11,782,044	0	0	0	0	0	0	(1,507,522)	0	(324,635)	(1,832,157)	798,841	(70,457)	728,384
LITTLETON - EMP/FIRE/POL	0.1085%	4,073,766	0	0	0	259,417	259,417	0	(521,242)	0	0	(521,242)	276,208	56,302	332,510
LITTLETON PUBLIC LIBRARY - EMP	0.0042%	159,014	0	0	0	0	0	0	(20,346)	0	(10,680)	(31,026)	10,781	(2,318)	8,463
LITTLETON SD - EMP/TEACH	0.2641%	9,914,121	0	0	0	78,145	78,145	0	(1,268,520)	0	0	(1,268,520)	672,193	16,960	689,153
LITTLETON WATER & LIGHT DEPT	0.0352%	1,321,267	0	0	0	0	0	0	(169,057)	0	(3,687)	(172,744)	89,584	(800)	88,784
LONDONDERRY - EMP/FIRE/POL	0.7542%	28,310,207	0	0	0	0	0	0	(3,622,315)	0	(7,615)	(3,629,930)	1,919,475	(1,653)	1,917,822
LONDONDERRY SD - EMP/TEACH	1.1902%	44,676,763	0	0	0	0	0	0	(5,716,429)	0	(8,014)	(5,724,443)	3,029,153	(1,739)	3,027,414
LOUDON - EMP/FIRE/POL	0.0528%	1,982,843	0	0	0	201,415	201,415	0	(253,706)	0	0	(253,706)	134,440	43,713	178,153
LYME - EMP/POL	0.0194%	728,542	0	0	0	0	0	0	(93,218)	0	(67,102)	(160,320)	49,396	(14,563)	34,833
LYME SD - (SAU 76)	0.0617%	2,315,152	0	0	0	91,668	91,668	0	(296,226)	0	0	(296,226)	156,971	19,895	176,866
LYNDEBOROUGH - POLICE	0.0014%	51,243	0	0	0	0	0	0	(6,557)	0	(77,756)	(84,313)	3,474	(16,875)	(13,401)
MADISON - EMP/POL	0.0259%	970,409	0	0	0	55,861	55,861	0	(124,165)	0	0	(124,165)	65,795	12,124	77,919
MADISON SD - (SAU 13)	0.0451%	1,693,644	0	0	0	0	0	0	(216,703)	0	(124,311)	(341,014)	114,832	(26,980)	87,852
MANCHESTER - FIRE/POL	2.5690%	96,430,327	0	0	0	0	0	0	(12,338,341)	0	(1,129,256)	(13,467,597)	6,538,123	(245,085)	6,293,038
MANCHESTER SD - EMPL/TEACHER	2.7935%	104,854,771	0	0	0	1,140,190	1,140,190	0	(13,416,255)	0	0	(13,416,255)	7,109,314	247,458	7,356,772
MARLBOROUGH - EMP/POL	0.0180%	676,620	0	0	0	0	0	0	(86,574)	0	(23,547)	(110,121)	45,876	(5,111)	40,765
MARLBOROUGH SD - (SAU 29)	0.0499%	1,874,373	0	0	0	59,364	59,364	0	(239,828)	0	0	(239,828)	127,085	12,884	139,969
MARLOW - EMP	0.0048%	179,322	0	0	0	28,030	28,030	0	(22,944)	0	0	(22,944)	12,158	6,084	18,242
MARLOW SD - (SAU 29)	0.0072%	269,066	0	0	0	9,816	9,816	0	(34,427)	0	0	(34,427)	18,243	2,130	20,373
MASCENIC REG SD - (SAU 87)	0.2318%	8,698,991	0	0	0	0	0	0	(1,113,043)	0	(3,503)	(1,116,546)	589,805	(760)	589,045
MASCOMA VALLEY SD - EMPL/TEACH	0.3341%	12,540,174	0	0	0	406,292	406,292	0	(1,604,526)	0	0	(1,604,526)	850,243	88,179	938,422
MASON - POLICE	0.0118%	444,392	0	0	0	2,218	2,218	0	(56,860)	0	0	(56,860)	30,130	481	30,611
MASON SD (SAU 89)	0.0158%	592,891	0	0	0	24,860	24,860	0	(75,861)	0	0	(75,861)	40,199	5,396	45,595
MAXFIELD PUBLIC LIBRARY	0.0025%	94,037	0	0	0	0	0	0	(12,032)	0	(2,241)	(14,273)	6,376	(486)	5,890
MEREDITH - EMP/FIRE/POL	0.1613%	6,055,994	0	0	0	0	0	0	(774,869)	0	(16,438)	(791,307)	410,606	(3,567)	407,039
MERIDEN VILLAGE WATER DISTRICT	0.0015%	55,084	0	0	0	0	0	0	(7,048)	0	(2,080)	(9,128)	3,735	(451)	3,284
MERRIMACK - EMP/FIRE/POL	0.5683%	21,330,687	0	0	0	158,934	158,934	0	(2,729,279)	0	0	(2,729,279)	1,446,253	34,494	1,480,747
MERRIMACK COUNTY - EMP/POL	1.0500%	39,412,110	0	0	0	0	0	0	(5,042,812)	0	(17,854)	(5,060,666)	2,672,201	(3,875)	2,668,326
MERRIMACK SD - EMP/TEACH	1.0314%	38,713,472	0	0	0	426,653	426,653	0	(4,953,421)	0	0	(4,953,421)	2,624,833	92,598	2,717,431
MERRIMACK VALLEY SD (SAU 46)	0.5868%	22,027,737	0	0	0	518,214	518,214	0	(2,818,467)	0	0	(2,818,467)	1,493,514	112,469	1,605,983
MERRIMACK VILLAGE DISTRICT	0.0228%	854,919	0	0	0	0	0	0	(109,388)	0	(28,505)	(137,893)	57,965	(6,186)	51,779
MIDDLETON - POLICE	0.0156%	586,338	0	0	0	0	0	0	(75,022)	0	(91,643)	(166,665)	39,755	(19,890)	19,865
MILAN SD - (SAU 20)	0.0197%	740,615	0	0	0	22,747	22,747	0	(94,762)	0	0	(94,762)	50,215	4,937	55,152

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
MILFORD - EMP/FIRE/POL	0.2399%	\$ 9,004,452	\$ -	\$ -	\$ -	\$ 22,842	\$ 22,842	\$ -	\$ (1,152,127)	\$ -	\$ -	\$ (1,152,127)	\$ 610,516	\$ 4,957	\$ 615,473
MILFORD AREA COMMUNICATION CTR	0.0099%	371,185	0	0	0	47,799	47,799	0	(47,493)	0	0	(47,493)	25,167	10,374	35,541
MILFORD SD - EMPL/TEACHER	0.6410%	24,058,644	0	0	0	458,501	458,501	0	(3,078,324)	0	0	(3,078,324)	1,631,213	99,510	1,730,723
MILTON - EMP/FIRE/POL	0.0490%	1,840,302	0	0	0	0	0	0	(235,468)	0	(82,010)	(317,478)	124,775	(17,799)	106,976
MILTON SD - (SAU 64)	0.1494%	5,607,501	0	0	0	0	0	0	(717,484)	0	(39,579)	(757,063)	380,197	(8,590)	371,607
MONADNOCK REG SD - (SAU 93)	0.5297%	19,883,581	0	0	0	0	0	0	(2,544,121)	0	(1,154,069)	(3,698,190)	1,348,137	(250,471)	1,097,666
MONROE - EMP	0.0027%	101,196	0	0	0	668	668	0	(12,948)	0	0	(12,948)	6,861	145	7,006
MONROE SD - EMP/TCH	0.0294%	1,105,407	0	0	0	22,010	22,010	0	(141,438)	0	0	(141,438)	74,948	4,777	79,725
MONT VERNON - EMP/POL	0.0193%	724,832	0	0	0	0	0	0	(92,743)	0	(15,144)	(107,887)	49,145	(3,287)	45,858
MONT VERNON SD - (SAU 39)	0.0430%	1,613,139	0	0	0	0	0	0	(206,402)	0	(101,578)	(307,980)	109,373	(22,046)	87,327
MOULTONBOROUGH - EMP/FIRE/POL	0.1195%	4,485,127	0	0	0	0	0	0	(573,876)	0	(212,652)	(786,528)	304,098	(46,153)	257,945
MOULTONBOROUGH SD - EMP/TEACH	0.2358%	8,851,371	0	0	0	0	0	0	(1,132,540)	0	(69,803)	(1,202,343)	600,136	(15,150)	584,986
NASHUA - EMP/FIRE/POL	2.3345%	87,628,493	0	0	0	0	0	0	(11,212,139)	0	(550,974)	(11,763,113)	5,941,346	(119,579)	5,821,767
NASHUA AIRPORT AUTHORITY - EMP	0.0072%	269,731	0	0	0	0	0	0	(34,512)	0	(119,761)	(154,273)	18,288	(25,992)	(7,704)
NASHUA HOUSING AUTHORITY	0.0336%	1,260,692	0	0	0	30,462	30,462	0	(161,307)	0	0	(161,307)	85,477	6,611	92,088
NE INTERSTATE WATER POL CNTRL	0.0052%	194,525	0	0	0	0	0	0	(24,890)	0	(7,802)	(32,692)	13,189	(1,693)	11,496
NELSON - EMP	0.0049%	182,275	0	0	0	0	0	0	(23,322)	0	(7,679)	(31,001)	12,359	(1,667)	10,692
NELSON SD - (SAU 29)	0.0118%	442,101	0	0	0	145,737	145,737	0	(56,567)	0	0	(56,567)	29,975	31,630	61,605
NEW BOSTON - POLICE	0.0214%	802,540	0	0	0	0	0	0	(102,686)	0	(40,004)	(142,690)	54,413	(8,682)	45,731
NEW BOSTON SD - (SAU 19)	0.1158%	4,346,989	0	0	0	81,640	81,640	0	(556,201)	0	0	(556,201)	294,732	17,719	312,451
NEW CASTLE - EMP/FIRE/POL	0.0303%	1,138,928	0	0	0	0	0	0	(145,727)	0	(14,827)	(160,554)	77,221	(3,218)	74,003
NEW CASTLE SD - (SAU 50)	0.0168%	631,606	0	0	0	40,396	40,396	0	(80,814)	0	0	(80,814)	42,824	8,767	51,591
NEW DURHAM - EMP/POL	0.0360%	1,352,806	0	0	0	34,857	34,857	0	(173,093)	0	0	(173,093)	91,722	7,565	99,287
NEW HAMPTON - EMP/POL/FIRE	0.0304%	1,139,883	0	0	0	79,125	79,125	0	(145,849)	0	0	(145,849)	77,286	17,173	94,459
NEW IPSWICH - EMP/POL	0.0410%	1,538,907	0	0	0	240,899	240,899	0	(196,904)	0	0	(196,904)	104,340	52,283	156,623
NEW LONDON - EMP/FIRE/POL	0.0818%	3,068,656	0	0	0	0	0	0	(392,637)	0	(69,875)	(462,512)	208,060	(15,165)	192,895
NEW LONDON-SPRINGFIELD WTR SYS	0.0046%	171,963	0	0	0	0	0	0	(22,003)	0	(7,824)	(29,827)	11,659	(1,698)	9,961
NEWBURY - POLICE	0.0161%	605,982	0	0	0	2,534	2,534	0	(77,536)	0	0	(77,536)	41,086	550	41,636
NEWFIELDS - EMP/POL	0.0172%	645,477	0	0	0	43,940	43,940	0	(82,589)	0	0	(82,589)	43,764	9,536	53,300
NEWFIELDS SD - (SAU 16)	0.0316%	1,184,584	0	0	0	11,570	11,570	0	(151,569)	0	0	(151,569)	80,317	2,511	82,828
NEWFOUND AREA SD - EMP/TEACH	0.3727%	13,988,487	0	0	0	300,391	300,391	0	(1,789,839)	0	0	(1,789,839)	948,441	65,194	1,013,635
NEWINGTON - EMP/FIRE/POL	0.1110%	4,165,684	0	0	0	0	0	0	(533,003)	0	(3,535)	(536,538)	282,440	(767)	281,673
NEWINGTON SD - (SAU 50)	0.0187%	703,266	0	0	0	31,403	31,403	0	(89,983)	0	0	(89,983)	47,683	6,816	54,499
NEWMARKET - EMP/POL/FIRE	0.1185%	4,447,840	0	0	0	71,646	71,646	0	(569,105)	0	0	(569,105)	301,570	15,549	317,119
NEWMARKET SD - EMP/TEACH	0.2916%	10,945,522	0	0	0	593,456	593,456	0	(1,400,489)	0	0	(1,400,489)	742,123	128,799	870,922
NEWPORT - EMP/FIRE/POL	0.1291%	4,846,743	0	0	0	0	0	0	(620,145)	0	(361,210)	(981,355)	328,617	(78,394)	250,223
NEWPORT SD - (SAU 43)	0.2365%	8,877,798	0	0	0	0	0	0	(1,135,922)	0	(555,916)	(1,691,838)	601,928	(120,652)	481,276
NEWTON - EMP/POL	0.0266%	998,424	0	0	0	0	0	0	(127,749)	0	(47,561)	(175,310)	67,695	(10,322)	57,373
NEXT CHARTER SCHOOL	0.0039%	146,680	0	0	0	138,189	138,189	0	(18,768)	0	0	(18,768)	9,945	29,991	39,936
NH COMMUNITY DEVELOPMENTAL FIN	0.0048%	180,032	0	0	0	5,785	5,785	0	(23,035)	0	0	(23,035)	12,206	1,255	13,461
NH LAND & COMMUNITY HERITAGE	0.0026%	96,564	0	0	0	32,844	32,844	0	(12,355)	0	0	(12,355)	6,547	7,128	13,675
NH MUNICIPAL BOND BANK - EMP	0.0049%	185,468	0	0	0	0	0	0	(23,731)	0	(8,033)	(31,764)	12,575	(1,744)	10,831
NH RETIREMENT SYSTEM	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORTH CONWAY WTR PRCT&FIRE DEP	0.0299%	1,123,306	0	0	0	0	0	0	(143,728)	0	(24,160)	(167,888)	76,162	(5,244)	70,918
NORTH COUNTRY CHARTER ACADEMY	0.0105%	392,914	0	0	0	25,055	25,055	0	(50,274)	0	0	(50,274)	26,640	5,438	32,078
NORTH COUNTRY EDUCATION SERVIC	0.0300%	1,126,320	0	0	0	0	0	0	(144,114)	0	(48,784)	(192,898)	76,366	(10,588)	65,778
NORTH HAMPTON - EMP/FIRE/POL	0.1360%	5,103,331	0	0	0	0	0	0	(652,975)	0	(56,503)	(709,478)	346,014	(12,263)	333,751
NORTH HAMPTON SD - (SAU 21)	0.1412%	5,298,663	0	0	0	0	0	0	(677,968)	0	(158,042)	(836,010)	359,257	(34,300)	324,957
NORTHFIELD - EMP/POL	0.0422%	1,583,718	0	0	0	0	0	0	(202,638)	0	(90,586)	(293,224)	107,379	(19,660)	87,719
NORTHUMBERLAND - EMP/POL	0.0246%	921,890	0	0	0	0	0	0	(117,957)	0	(107,336)	(225,293)	62,506	(23,296)	39,210

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 Proportionate Share of Contributions	Total Employer Pension Expense
NORTHUMBERLAND SD - (SAU 58)	0.0897%	\$ 3,368,357	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (430,984)	\$ -	\$ (223,116)	\$ (654,100)	\$ 228,380	\$ (48,424)	\$ 179,956
NORTHWOOD - EMP/FIRE/POL	0.0512%	1,922,913	0	0	0	47,563	47,563	0	(246,038)	0	0	(246,038)	130,376	10,323	140,699
NORTHWOOD SD - (SAU 44)	0.0928%	3,482,610	0	0	0	36,498	36,498	0	(445,603)	0	0	(445,603)	236,126	7,921	244,047
NOTTINGHAM - FIRE/POL	0.0276%	1,035,958	0	0	0	96,996	96,996	0	(132,552)	0	0	(132,552)	70,240	21,051	91,291
NOTTINGHAM SD - (SAU 44)	0.1077%	4,042,023	0	0	0	254,750	254,750	0	(517,180)	0	0	(517,180)	274,055	55,289	329,344
ORFORD - EMP/POL	0.0112%	420,347	0	0	0	0	0	0	(53,784)	0	(24,052)	(77,836)	28,500	(5,220)	23,280
OSSIPEE - EMP/POL	0.0817%	3,066,170	0	0	0	58,056	58,056	0	(392,319)	0	0	(392,319)	207,891	12,600	220,491
OYSTER RIVER COOP SD	0.6157%	23,112,397	0	0	0	29,930	29,930	0	(2,957,250)	0	0	(2,957,250)	1,567,056	6,496	1,573,552
PEASE DEVELOPMENT AUTHORITY	0.0982%	3,687,154	0	0	0	52,412	52,412	0	(471,774)	0	0	(471,774)	249,995	11,375	261,370
PELHAM - EMP/FIRE/POL	0.2774%	10,413,491	0	0	0	0	0	0	(1,332,415)	0	(44,307)	(1,376,722)	706,051	(9,616)	696,435
PELHAM SD - (SAU 28)	0.3746%	14,061,131	0	0	0	446,161	446,161	0	(1,799,133)	0	0	(1,799,133)	953,366	96,831	1,050,197
PEMBROKE - EMP/POL	0.0749%	2,812,447	0	0	0	94,362	94,362	0	(359,855)	0	0	(359,855)	190,688	20,480	211,168
PEMBROKE SD - (SAU 53)	0.3887%	14,591,215	0	0	0	636,747	636,747	0	(1,866,958)	0	0	(1,866,958)	989,307	138,195	1,127,502
PEMI BAKER COOP - (SAU 48)	0.2050%	7,693,396	0	0	0	0	0	0	(984,376)	0	(145,542)	(1,129,918)	521,624	(31,588)	490,036
PENA COOK BOSCAWEN WATER PRNCT	0.0035%	132,145	0	0	0	0	0	0	(16,908)	0	(7,264)	(24,172)	8,960	(1,576)	7,384
PETERBOROUGH - EMP/FIRE/POL	0.1315%	4,936,991	0	0	0	0	0	0	(631,692)	0	(94,634)	(726,326)	334,736	(20,539)	314,197
PIERMONT POLICE	0.0033%	122,173	0	0	0	0	0	0	(15,632)	0	(7,036)	(22,668)	8,284	(1,527)	6,757
PIERMONT SD - (SAU 23)	0.0229%	858,581	0	0	0	33,041	33,041	0	(109,856)	0	0	(109,856)	58,213	7,171	65,384
PITTSBURG - EMP/POL	0.0095%	358,073	0	0	0	34,476	34,476	0	(45,816)	0	0	(45,816)	24,278	7,482	31,760
PITTSBURG SD - (SAU 07)	0.0413%	1,548,377	0	0	0	0	0	0	(198,116)	0	(41,262)	(239,378)	104,982	(8,955)	96,027
PITTSFIELD - EMP/FIRE/POL	0.0574%	2,153,262	0	0	0	397,664	397,664	0	(275,512)	0	0	(275,512)	145,994	86,306	232,300
PITTSFIELD SD - (SAU 51)	0.1637%	6,144,440	0	0	0	0	0	0	(786,186)	0	(31,851)	(818,037)	416,602	(6,913)	409,689
PLAINFIELD - EMP/POL	0.0239%	895,268	0	0	0	23,614	23,614	0	(114,550)	0	0	(114,550)	60,701	5,125	65,826
PLAINFIELD SD - EMP/TEACH	0.0724%	2,718,660	0	0	0	172,559	172,559	0	(347,855)	0	0	(347,855)	184,329	37,451	221,780
PLAISTOW - EMP/FIRE/POL	0.1332%	4,998,371	0	0	0	0	0	0	(639,546)	0	(174,549)	(814,095)	338,897	(37,883)	301,014
PLAISTOW PUBLIC LIBRARY - EMP	0.0024%	88,775	0	0	0	0	0	0	(11,359)	0	(39,533)	(50,892)	6,019	(8,580)	(2,561)
PLYMOUTH - EMP/FIRE/POL	0.1297%	4,870,252	0	0	0	0	0	0	(623,153)	0	(86,419)	(709,572)	330,211	(18,756)	311,455
PLYMOUTH SD - (SAU 48)	0.1322%	4,962,221	0	0	0	84,501	84,501	0	(634,920)	0	0	(634,920)	336,446	18,339	354,785
PLYMOUTH VILLAGE WATER & SEWER	0.0144%	538,916	0	0	0	0	0	0	(68,955)	0	(25,396)	(94,351)	36,539	(5,512)	31,027
PORTSMOUTH - EMP/FIRE/POL	0.9939%	37,306,871	0	0	0	0	0	0	(4,773,445)	0	(53,483)	(4,826,928)	2,529,463	(11,607)	2,517,856
PORTSMOUTH HOUSING AUTHORITY	0.0457%	1,715,306	0	0	0	0	0	0	(219,475)	0	(203,774)	(423,249)	116,300	(44,225)	72,075
PORTSMOUTH SD - EMPL/TEACHER	0.8422%	31,612,388	0	0	0	888,014	888,014	0	(4,044,831)	0	0	(4,044,831)	2,143,368	192,728	2,336,096
PORTSMOUTH-JOSIE F. PRESCOTT	0.0019%	71,964	0	0	0	0	0	0	(9,208)	0	(2,372)	(11,580)	4,879	(515)	4,364
PROFILE COOP SD - (SAU 35)	0.0880%	3,302,654	0	0	0	0	0	0	(422,577)	0	(32,719)	(455,296)	223,925	(7,101)	216,824
PROSPECT MOUNTAIN HIGH SCHOOL	0.1309%	4,913,110	0	0	0	70,279	70,279	0	(628,637)	0	0	(628,637)	333,116	15,253	348,369
RAYMOND - EMP/FIRE/POL	0.1267%	4,755,184	0	0	0	0	0	0	(608,430)	0	(292,482)	(900,912)	322,409	(63,478)	258,931
RAYMOND SD - EMP/TEACH	0.3281%	12,314,855	0	0	0	0	0	0	(1,575,696)	0	(67,918)	(1,643,614)	834,966	(14,741)	820,225
RINDGE - EMP/FIRE/POL	0.0606%	2,274,561	0	0	0	612	612	0	(291,032)	0	0	(291,032)	154,219	133	154,352
RIVENDILL INTERSTATE SD	0.0397%	1,489,784	0	0	0	37,365	37,365	0	(190,619)	0	0	(190,619)	101,010	8,109	109,119
ROCHESTER - EMP/FIRE/POL	0.5802%	21,778,567	0	0	0	0	0	0	(2,786,586)	0	(1,099,744)	(3,886,330)	1,476,620	(238,680)	1,237,940
ROCKINGHAM COUNTY-EMP/POL/FIRE	0.8924%	33,495,803	0	0	0	0	0	0	(4,285,816)	0	(1,878,313)	(6,164,129)	2,271,067	(407,656)	1,863,411
ROCKINGHAM PLANNING COMM - EMP	0.0109%	407,418	0	0	0	5,126	5,126	0	(52,130)	0	0	(52,130)	27,624	1,112	28,736
ROLLINSFORD - POLICE	0.0137%	512,367	0	0	0	19,010	19,010	0	(65,558)	0	0	(65,558)	34,739	4,126	38,865
ROLLINSFORD SD - (SAU 56)	0.0517%	1,939,750	0	0	0	54,359	54,359	0	(248,193)	0	0	(248,193)	131,518	11,797	143,315
RUMNEY - EMP/POL	0.0143%	537,038	0	0	0	26,649	26,649	0	(68,714)	0	0	(68,714)	36,412	5,784	42,196
RUMNEY SD - (SAU 48) EMP/TEACH	0.0214%	803,750	0	0	0	0	0	0	(102,841)	0	(1,043)	(103,884)	54,496	(226)	54,270
RYE - EMP/FIRE/POL	0.1419%	5,326,831	0	0	0	0	0	0	(681,572)	0	(231,547)	(913,119)	361,167	(50,253)	310,914
RYE SD - (SAU 50)	0.1589%	5,964,295	0	0	0	22,907	22,907	0	(763,137)	0	0	(763,137)	404,388	4,971	409,359
RYE WATER DISTRICT - EMP	0.0074%	276,673	0	0	0	0	0	0	(35,400)	0	(7,550)	(42,950)	18,759	(1,639)	17,120
SALEM - EMP/FIRE/POL	1.0071%	37,801,337	0	0	0	1,692,982	1,692,982	0	(4,836,713)	0	0	(4,836,713)	2,562,988	367,432	2,930,420

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 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 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
SALEM HOUSING AUTHORITY - EMP	0.0082%	\$ 306,022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (39,156)	\$ -	\$ (75,587)	\$ (114,743)	\$ 20,749	\$ (16,405)	\$ 4,344
SALEM SD - EMP/TEACH	1.0020%	37,609,218	0	0	0	1,180,947	1,180,947	0	(4,812,131)	0	(4,812,131)	2,549,962	256,304	256,304	2,806,266
SALISBURY - EMP	0.0015%	56,843	0	0	0	0	0	0	(7,273)	0	(411)	(7,684)	3,854	(89)	3,765
SANBORN REG COOP SD (SAU 17)	0.5088%	19,099,891	0	0	0	449,225	449,225	0	(2,443,847)	0	(2,443,847)	1,295,002	97,496	97,496	1,392,498
SANBORNTON - EMP/FIRE/POL	0.0400%	1,503,232	0	0	0	78,176	78,176	0	(192,340)	0	(192,340)	101,921	16,967	16,967	118,888
SANBORNTON PUBLIC LIBRARY	0.0016%	59,993	0	0	0	24,922	24,922	0	(7,676)	0	(7,676)	4,068	5,409	9,477	
SANDOWN - EMP/FIRE/POL	0.0413%	1,551,325	0	0	0	29,426	29,426	0	(198,493)	0	(198,493)	105,182	6,386	6,386	111,568
SANDOWN PUBLIC LIBRARY	0.0010%	38,617	0	0	0	0	0	0	(4,941)	0	(36,475)	(41,416)	2,618	(7,916)	(5,298)
SANDWICH - POLICE	0.0080%	299,672	0	0	0	11,865	11,865	0	(38,343)	0	(38,343)	20,318	2,575	2,575	22,893
SAU 02 - EMP/TEACH	0.0170%	639,501	0	0	0	0	0	0	(81,825)	0	(81,825)	43,359	(980)	42,379	
SAU 03 - EMP/TEACH	0.3162%	11,869,956	0	0	0	362,142	362,142	0	(1,518,771)	0	(1,518,771)	804,801	78,597	883,398	
SAU 06 - EMP	0.0280%	1,052,068	0	0	0	0	0	0	(134,613)	0	(134,613)	71,332	(9,245)	62,087	
SAU 07 - EMP/TEACH	0.0108%	404,304	0	0	0	0	0	0	(51,731)	0	(51,731)	27,412	(2,475)	24,937	
SAU 09 - EMP/TEACH	0.0216%	811,949	0	0	0	0	0	0	(103,890)	0	(103,890)	55,051	(23,546)	31,505	
SAU 10 (DERRY COOP SD)	0.9213%	34,583,606	0	0	0	1,119,625	1,119,625	0	(4,425,001)	0	(4,425,001)	2,344,821	242,995	2,587,816	
SAU 13 - EMP	0.0098%	367,779	0	0	0	0	0	0	(47,058)	0	(47,058)	24,936	(123)	24,813	
SAU 15 - EMP/TEACH	0.0169%	636,103	0	0	0	0	0	0	(81,390)	0	(81,390)	43,129	(11,160)	31,969	
SAU 16 - EMP/TEACH	0.0530%	1,988,877	0	0	0	0	0	0	(254,478)	0	(254,478)	134,849	(17,849)	117,000	
SAU 18 - EMP/TEACH	0.0309%	1,159,369	0	0	0	0	0	0	(148,342)	0	(148,342)	78,607	(72,198)	6,409	
SAU 19 - EMP/TEACH	0.0280%	1,051,661	0	0	0	0	0	0	(134,561)	0	(134,561)	71,304	(58,455)	12,849	
SAU 20 - EMP	0.0141%	530,254	0	0	0	0	0	0	(67,846)	0	(67,846)	35,952	(4,954)	30,998	
SAU 21 - EMP/TEACH	0.0256%	959,775	0	0	0	25,125	25,125	0	(122,804)	0	(122,804)	65,074	5,453	70,527	
SAU 23 - EMP/TEACH	0.0382%	1,432,257	0	0	0	25,372	25,372	0	(183,258)	0	(183,258)	97,109	5,507	102,616	
SAU 24 - EMP/TEACH	0.0293%	1,098,092	0	0	0	69,943	69,943	0	(140,502)	0	(140,502)	74,452	15,180	89,632	
SAU 28 - EMP	0.0000%	0	0	0	0	0	0	0	0	0	0	0	(166,980)	(166,980)	
SAU 29 - EMP/TEACH	0.0534%	2,004,941	0	0	0	0	0	0	(256,534)	0	(256,534)	135,938	(29,929)	106,009	
SAU 34 - EMP/TEACH	0.0190%	714,317	0	0	0	0	0	0	(91,397)	0	(91,397)	48,432	(5,704)	42,728	
SAU 35 - EMP/TEACH	0.0220%	826,743	0	0	0	0	0	0	(105,782)	0	(105,782)	56,054	(660)	55,394	
SAU 39 - EMP	0.0412%	1,547,951	0	0	0	0	0	0	(198,062)	0	(198,062)	104,953	(15,444)	89,509	
SAU 41 - EMP	0.0206%	773,575	0	0	0	0	0	0	(98,980)	0	(98,980)	52,450	(36,905)	15,545	
SAU 42	2.5909%	97,250,615	0	0	0	3,074,353	3,074,353	0	(12,443,297)	0	(12,443,297)	6,593,740	667,235	7,260,975	
SAU 43 - EMP/TEACH	0.0166%	621,398	0	0	0	83,831	83,831	0	(79,508)	0	(79,508)	42,132	18,194	60,326	
SAU 44 - EMP/TEACH	0.0315%	1,181,464	0	0	0	0	0	0	(151,169)	0	(151,169)	80,105	(10,854)	69,251	
SAU 46 - EMP	0.0131%	493,161	0	0	0	0	0	0	(63,100)	0	(63,100)	33,437	(3,113)	30,324	
SAU 48 - EMP/TEACH	0.0298%	1,119,914	0	0	0	46,842	46,842	0	(143,294)	0	(143,294)	75,932	10,166	86,098	
SAU 50 - EMP/TEACH	0.0220%	824,575	0	0	0	0	0	0	(105,505)	0	(105,505)	55,907	(24,913)	30,994	
SAU 53 - EMP/TEACH	0.0816%	3,062,861	0	0	0	7,333	7,333	0	(391,896)	0	(391,896)	207,667	1,592	209,259	
SAU 54 (ROCHESTER SD)	1.0664%	40,027,953	0	0	0	1,102,000	1,102,000	0	(5,121,610)	0	(5,121,610)	2,713,956	239,170	2,953,126	
SAU 55 - EMP	0.0271%	1,017,657	0	0	0	37,730	37,730	0	(130,210)	0	(130,210)	68,999	8,189	77,188	
SAU 56 - EMP/TEACH	0.0299%	1,124,016	0	0	0	23,460	23,460	0	(143,819)	0	(143,819)	76,210	5,092	81,302	
SAU 58 - EMP	0.0097%	365,049	0	0	0	63,691	63,691	0	(46,708)	0	(46,708)	24,751	13,823	38,574	
SAU 61 - EMP	0.0171%	641,086	0	0	0	0	0	0	(82,027)	0	(82,027)	43,467	(3,577)	39,890	
SAU 64 - EMP/TEACH	0.0264%	989,357	0	0	0	0	0	0	(126,589)	0	(126,589)	67,080	(13,051)	54,029	
SAU 70 - EMP	0.0253%	949,200	0	0	0	0	0	0	(121,451)	0	(121,451)	64,357	(24,727)	39,630	
SEABROOK - FIRE/POL	0.2829%	10,620,503	0	0	0	540,018	540,018	0	(1,358,902)	0	(1,358,902)	720,086	117,201	837,287	
SEABROOK SD (SAU 21)	0.2117%	7,947,264	0	0	0	213,035	213,035	0	(1,016,859)	0	(1,016,859)	538,837	46,236	585,073	
SEACOAST CHARTER SCH - TEACH	0.0269%	1,008,351	0	0	0	0	0	0	(129,019)	0	(129,019)	68,368	(9,065)	59,303	
SHAKER REGIONAL SD - (SAU 80)	0.3428%	12,866,931	0	0	0	0	0	0	(1,646,335)	0	(1,646,335)	872,398	(8,050)	864,348	
SHELburne - EMP	0.0030%	111,660	0	0	0	672	672	0	(14,287)	0	(14,287)	7,571	146	7,717	
SOMERSWORTH - EMP/FIRE/POL	0.2579%	9,682,110	0	0	0	0	0	0	(1,238,834)	0	(1,238,834)	656,462	(22,870)	633,592	

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	Total Employer Pension Expense
SOMERSWORTH HOUSING AUTHORITY	0.0129%	\$ 482,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (61,749)	\$ -	\$ (25,542)	\$ (87,291)	\$ 32,721	\$ (5,544)	\$ 27,177
SOMERSWORTH SD - (SAU 56)	0.3815%	14,320,148	0	0	0	438,497	438,497	0	(1,832,275)	0	0	(1,832,275)	970,928	95,168	1,066,096
SOUHEGAN COOP SD - (SAU 39)	0.3184%	11,951,375	0	0	0	0	0	0	(1,529,188)	0	(226,808)	(1,755,996)	810,322	(49,225)	761,097
SOUTH HAMPTON - POLICE	0.0031%	114,865	0	0	0	0	0	0	(14,697)	0	(84,997)	(99,694)	7,788	(18,447)	(10,659)
SOUTH HAMPTON SD - (SAU 21)	0.0194%	728,621	0	0	0	19,105	19,105	0	(93,228)	0	0	(93,228)	49,402	4,146	53,548
SOUTHERN NH PLANNING COMM	0.0170%	637,131	0	0	0	16,352	16,352	0	(81,521)	0	0	(81,521)	43,198	3,549	46,747
SPRINGFIELD - EMP/POL	0.0089%	333,268	0	0	0	0	0	0	(42,642)	0	(15,039)	(57,681)	22,596	(3,264)	19,332
STARK - EMP	0.0027%	103,128	0	0	0	1,059	1,059	0	(13,195)	0	0	(13,195)	6,992	230	7,222
STARK SD - (SAU 58)	0.0057%	215,661	0	0	0	4,720	4,720	0	(27,594)	0	0	(27,594)	14,622	1,024	15,646
STATE OF NEW HAMPSHIRE	19.6044%	735,869,196	0	0	0	0	0	0	(94,155,088)	0	(13,236,750)	(107,391,838)	49,893,057	(2,872,803)	47,020,254
STEWARTSTOWN - EMP/POL	0.0013%	47,202	0	0	0	0	0	0	(6,040)	0	(891)	(6,931)	3,200	(193)	3,007
STEWARTSTOWN SD - (SAU 07)	0.0142%	533,484	0	0	0	46,098	46,098	0	(68,260)	0	0	(68,260)	36,171	10,005	46,176
STODDARD SD - (SAU 24)	0.0066%	248,692	0	0	0	29,781	29,781	0	(31,820)	0	0	(31,820)	16,862	6,464	23,326
STRAFFORD - FIRE / POLICE	0.0207%	778,024	0	0	0	167,914	167,914	0	(99,549)	0	0	(99,549)	52,751	36,443	89,194
STRAFFORD COUNTY - EMP/POL	0.6791%	25,492,397	0	0	0	0	0	0	(3,261,774)	0	(13,482)	(3,275,256)	1,728,423	(2,926)	1,725,497
STRAFFORD SD (SAU 44)	0.1104%	4,143,791	0	0	0	0	0	0	(530,201)	0	(217,955)	(748,156)	280,955	(47,303)	233,652
STRATFORD - EMP	0.0021%	78,971	0	0	0	919	919	0	(10,104)	0	0	(10,104)	5,354	200	5,554
STRATFORD SD - (SAU 58)	0.0167%	625,202	0	0	0	5,255	5,255	0	(79,995)	0	0	(79,995)	42,390	1,140	43,530
STRATHAM - EMP/POL	0.0794%	2,980,839	0	0	0	33,429	33,429	0	(381,401)	0	0	(381,401)	202,105	7,255	209,360
STRATHAM SD - (SAU 16)	0.1656%	6,217,069	0	0	0	394,856	394,856	0	(795,479)	0	0	(795,479)	421,527	85,697	507,224
SUGAR HILL - EMP/POL	0.0123%	462,331	0	0	0	12,609	12,609	0	(59,156)	0	0	(59,156)	31,347	2,737	34,084
SULLIVAN COUNTY - EMP/POL	0.3211%	12,051,561	0	0	0	0	0	0	(1,542,007)	0	(227,034)	(1,769,041)	817,114	(49,274)	767,840
SUNAPEE - EMP/POL	0.0665%	2,497,942	0	0	0	0	0	0	(319,614)	0	(33,076)	(352,690)	169,364	(7,179)	162,185
SUNAPEE SD (SAU 85) - EMP/TEACH	0.1792%	6,727,421	0	0	0	300,640	300,640	0	(860,779)	0	0	(860,779)	456,129	65,249	521,378
SURRY VILLAGES CHARTER SCHOOL	0.0102%	384,026	0	0	0	0	0	0	(49,136)	0	(109)	(49,245)	26,038	(24)	26,014
SUTTON - POLICE	0.0109%	410,044	0	0	0	55,796	55,796	0	(52,465)	0	0	(52,465)	27,802	12,109	39,911
SWANZEY - POLICE/FIRE	0.0480%	1,801,841	0	0	0	119,590	119,590	0	(230,547)	0	0	(230,547)	122,168	25,955	148,123
SWNH DISTRICT FIRE MUTUAL AID	0.0335%	1,257,863	0	0	0	0	0	0	(160,945)	0	(7,700)	(168,645)	85,285	(1,671)	83,614
TAMWORTH - EMP/FIRE/POL	0.0236%	884,354	0	0	0	0	0	0	(113,154)	0	(31,272)	(144,426)	59,961	(6,787)	53,174
TAMWORTH SD - (SAU 13)	0.0817%	3,067,234	0	0	0	245,722	245,722	0	(392,455)	0	0	(392,455)	207,963	53,330	261,293
THORNTON - EMP/POL	0.0239%	897,554	0	0	0	61,489	61,489	0	(114,843)	0	0	(114,843)	60,856	13,345	74,201
THORNTON SD - (SAU 48)	0.0675%	2,535,220	0	0	0	132,720	132,720	0	(324,383)	0	0	(324,383)	171,892	28,805	200,697
TILTON - EMP/POL	0.0905%	3,396,771	0	0	0	147,222	147,222	0	(434,620)	0	0	(434,620)	230,306	31,952	262,258
TILTON-NORTHFIELD FIRE DIST	0.0555%	2,084,299	0	0	0	0	0	0	(266,688)	0	(126,114)	(392,802)	141,319	(27,371)	113,948
TIMBERLANE REG SD (SAU 55)	1.1223%	42,125,601	0	0	0	931,097	931,097	0	(5,390,006)	0	0	(5,390,006)	2,856,180	202,079	3,058,259
TROY - EMP/POL	0.0177%	664,107	0	0	0	0	0	0	(84,973)	0	(13,381)	(98,354)	45,027	(2,904)	42,123
TROY WATER AND SEWER	0.0044%	166,822	0	0	0	0	0	0	(21,345)	0	(4,155)	(25,500)	11,311	(902)	10,409
TUFTONBORO - EMP/FIRE/POL	0.0303%	1,135,470	0	0	0	32,909	32,909	0	(145,284)	0	0	(145,284)	76,987	7,143	84,130
UNITY - EMP	0.0043%	159,657	0	0	0	35,129	35,129	0	(20,428)	0	0	(20,428)	10,825	7,624	18,449
UNITY SD - (SAU 06)	0.0194%	730,047	0	0	0	0	0	0	(93,410)	0	(16,085)	(109,495)	49,498	(3,491)	46,007
VILLAGES DISTRICT OF EASTMAN	0.0047%	176,917	0	0	0	17,214	17,214	0	(22,637)	0	0	(22,637)	11,995	3,736	15,731
VILLAGES DISTRICT OF EIDELWEISS	0.0013%	47,515	0	0	0	0	0	0	(6,080)	0	(5,423)	(11,503)	3,222	(1,177)	2,045
VIRTUAL LEARNING ACADEMY CHART	0.0478%	1,793,898	0	0	0	314,739	314,739	0	(229,531)	0	0	(229,531)	121,629	68,309	189,938
WAKEFIELD - EMP/FIRE/POL	0.0729%	2,737,194	0	0	0	30,067	30,067	0	(350,226)	0	0	(350,226)	185,586	6,525	192,111
WAKEFIELD SD - (SAU 64)	0.0945%	3,546,641	0	0	0	47,020	47,020	0	(453,796)	0	0	(453,796)	240,468	10,205	250,673
WALPOLE - EMP/POL	0.0287%	1,077,204	0	0	0	0	0	0	(137,829)	0	(47,500)	(185,329)	73,036	(10,309)	62,727
WARNER - EMP/POL	0.0308%	1,157,193	0	0	0	0	0	0	(148,064)	0	(10,291)	(158,355)	78,459	(2,234)	76,225
WARNER VILLAGES WATER DISTRICT	0.0028%	104,278	0	0	0	0	0	0	(13,342)	0	0	(13,342)	7,070	(3,211)	3,859
WARREN SD - (SAU 23)	0.0206%	772,506	0	0	0	0	0	0	(98,843)	0	(12,633)	(111,476)	52,377	(2,742)	49,635

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 in Proportion and Differences Between Employer Contributions and Share of Contributions	Changes of Assumptions	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
WASHINGTON - EMP/POL	0.0121%	\$ 452,785	\$ -	\$ -	\$ -	\$ 12,021	\$ 12,021	\$ -	\$ (57,934)	\$ -	\$ -	\$ (57,934)	\$ 30,699	\$ 2,609	\$ 33,308
WASHINGTON SD - (SAU 34)	0.0092%	346,969	0	0	0	0	0	0	(44,395)	0	(90,877)	(135,272)	23,525	(19,723)	3,802
WATERVILLE ESTATES VILLAGE DIS	0.0088%	331,938	0	0	0	0	0	0	(42,472)	0	(43,420)	(85,892)	22,506	(9,424)	13,082
WATERVILLE VALLEY EMP/FIRE/POL	0.0465%	1,743,877	0	0	0	0	0	0	(223,130)	0	(20,303)	(243,433)	118,237	(4,407)	113,830
WATERVILLE VALLEY SD (SAU 48)	0.0135%	507,443	0	0	0	63,613	63,613	0	(64,928)	0	0	(64,928)	34,405	13,806	48,211
WEARE - EMP/POL	0.0764%	2,869,299	0	0	0	0	0	0	(367,129)	0	(233,451)	(600,580)	194,543	(50,667)	143,876
WEARE SD - (SAU 24)	0.1689%	6,338,442	0	0	0	314,825	314,825	0	(811,009)	0	0	(811,009)	429,756	68,328	498,084
WEBSTER - EMP/POL	0.0099%	373,381	0	0	0	26,626	26,626	0	(47,774)	0	0	(47,774)	25,316	5,779	31,095
WEEKS PUBLIC LIBRARY	0.0029%	110,111	0	0	0	0	0	0	(14,089)	0	(4,264)	(18,353)	7,466	(925)	6,541
WENTWORTH SD - (SAU 48)	0.0144%	539,293	0	0	0	90,153	90,153	0	(69,003)	0	0	(69,003)	36,565	19,566	56,131
WESTMORELAND - EMP	0.0057%	215,711	0	0	0	95	95	0	(27,600)	0	0	(27,600)	14,626	21	14,647
WESTMORELAND SD - (SAU 29)	0.0290%	1,087,115	0	0	0	29,181	29,181	0	(139,097)	0	0	(139,097)	73,708	6,333	80,041
WHITE MTN REG SD - EMP/TEACH	0.2926%	10,983,302	0	0	0	36,248	36,248	0	(1,405,323)	0	0	(1,405,323)	744,685	7,867	752,552
WHITEFIELD - EMP/POL/FIRE	0.0346%	1,297,641	0	0	0	2,075	2,075	0	(166,034)	0	0	(166,034)	87,982	450	88,432
WILMOT - EMP/POL	0.0102%	383,664	0	0	0	0	0	0	(49,090)	0	(27,520)	(76,610)	26,013	(5,973)	20,040
WILTON - POL	0.0284%	1,067,757	0	0	0	82,419	82,419	0	(136,620)	0	0	(136,620)	72,396	17,888	90,284
WILTON-LYNDEBOROUGH (SAU 63)	0.1755%	6,588,858	0	0	0	504,442	504,442	0	(843,050)	0	0	(843,050)	446,735	109,481	556,216
WINCHESTER - EMP/POL	0.0431%	1,618,352	0	0	0	4,619	4,619	0	(207,069)	0	0	(207,069)	109,727	1,003	110,730
WINCHESTER SD - (SAU 94)	0.1026%	3,851,664	0	0	0	251,287	251,287	0	(492,824)	0	0	(492,824)	261,149	54,538	315,687
WINDHAM - EMP/FIRE/POL	0.3183%	11,947,160	0	0	0	404,991	404,991	0	(1,528,649)	0	0	(1,528,649)	810,036	87,896	897,932
WINDHAM SD - (SAU 95)	0.6192%	23,240,792	0	0	0	808,608	808,608	0	(2,973,679)	0	0	(2,973,679)	1,575,761	175,494	1,751,255
WINNACUNNET COOP SD (SAU 21)	0.3679%	13,809,561	0	0	0	124,691	124,691	0	(1,766,945)	0	0	(1,766,945)	936,309	27,062	963,371
WINNISQUAM REG COOP SD	0.3348%	12,567,614	0	0	0	22,868	22,868	0	(1,608,037)	0	0	(1,608,037)	852,103	4,963	857,066
WOLFEBORO - EMP/FIRE/POL	0.1812%	6,802,385	0	0	0	0	0	0	(870,371)	0	(199,285)	(1,069,656)	461,212	(43,251)	417,961
WOODSTOCK - EMP/POL	0.0280%	1,050,671	0	0	0	44,523	44,523	0	(134,434)	0	0	(134,434)	71,237	9,663	80,900
WOODSVILLE FIRE DISTRICT	0.0103%	388,216	0	0	0	0	0	0	(49,673)	0	(13,244)	(62,917)	26,322	(2,875)	23,447
WOODSVILLE WATER & LIGHT DEPT	0.0123%	460,452	0	0	0	2,069	2,069	0	(58,915)	0	0	(58,915)	31,219	449	31,668
Total for All Entities	100.0000%	\$ 3,753,585,752	\$ -	\$ -	\$ -	\$ 48,059,144	\$ 48,059,144	\$ -	\$ (480,274,430)	\$ -	\$ (48,059,144)	\$ (528,333,574)	\$254,498,848	\$ -	\$ 254,498,848

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

SENSITIVITY ANALYSIS BY EMPLOYER

As of June 30, 2014				
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
		7.75%	8.75%	6.75%
ALBANY - EMP	0.0012%	\$ 46,671	\$ 34,183	\$ 61,473
ALEXANDRIA - EMP/POL	0.0118%	441,376	323,275	581,364
ALLENSTOWN - EMP/FIRE/POL	0.0548%	2,056,429	1,506,182	2,708,652
ALLENSTOWN SD - (SAU 53)	0.0896%	3,362,160	2,462,533	4,428,512
ALLENSTOWN SEWER COMMISSION	0.0119%	448,381	328,406	590,591
ALSTEAD - POLICE	0.0059%	221,862	162,497	292,228
ALTON - EMP/FIRE/POL	0.1136%	4,263,189	3,122,469	5,615,313
ALTON SD - EMP/TEACH	0.1491%	5,598,180	4,100,251	7,373,714
AMHERST - FIRE/POL	0.0920%	3,454,042	2,529,830	4,549,536
AMHERST SD - (SAU 39)	0.4188%	15,719,086	11,513,064	20,704,594
ANDOVER - POLICE	0.0035%	129,800	95,069	170,967
ANDOVER SD - (SAU 46)	0.0495%	1,856,378	1,359,659	2,445,152
ANDROSCOGGIN VALLEY REG REFUSE	0.0161%	603,735	442,191	795,217
ANTRIM - EMP/POL	0.0436%	1,635,688	1,198,020	2,154,467
ASHLAND - EMP/POL	0.0282%	1,057,911	774,841	1,393,440
ASHLAND ELECTRIC DEPT - EMP	0.0090%	336,538	246,489	443,276
ASHLAND SD - (SAU 02)	0.0496%	1,860,165	1,362,433	2,450,140
ATKINSON - EMP/POLICE	0.0289%	1,086,285	795,623	1,430,815
AUBURN - EMP/FIRE/POL	0.0549%	2,059,870	1,508,702	2,713,184
AUBURN SD - (SAU 15)	0.1204%	4,519,166	3,309,954	5,952,477
BAKER FREE LIBRARY - EMP	0.0037%	139,537	102,200	183,792
BARNSTEAD - EMP/FIRE/POL	0.0439%	1,646,463	1,205,912	2,168,659
BARNSTEAD SD - EMP/TEACH	0.1244%	4,669,375	3,419,970	6,150,326
BARRINGTON - EMP/POL/FIRE	0.0871%	3,269,851	2,394,923	4,306,926
BARRINGTON SD - EMP/TEACH	0.2288%	8,588,536	6,290,465	11,312,499
BARTLETT - FIRE/POL	0.0140%	524,626	384,250	691,018
BARTLETT SD - (SAU 09)	0.0963%	3,613,628	2,646,714	4,759,736
BATH SD - (SAU 23)	0.0175%	655,071	479,791	862,834
BCEP SOLID WASTE DISTRICT	0.0119%	447,848	328,015	589,888
BEDFORD - EMP/FIRE/POL	0.4199%	15,759,836	11,542,910	20,758,268
BEDFORD SD - EMP/TEACH	0.9127%	34,260,257	25,093,095	45,126,332
BELKNAP COUNTY - EMP/POL	0.3104%	11,650,251	8,532,944	15,345,277
BELKNAP COUNTY CONSERV. DIST	0.0018%	66,194	48,482	87,188
BELMONT - EMP/FIRE/POL	0.1482%	5,561,067	4,073,069	7,324,830
BENNINGTON - EMP/POL	0.0150%	564,440	413,411	743,460
BERLIN - EMP/FIRE/POL	0.2797%	10,497,415	7,688,577	13,826,803
BERLIN HOUSING AUTHORITY - EMP	0.0074%	278,840	204,230	367,278
BERLIN WATER WORKS - EMP	0.0260%	975,555	714,522	1,284,965
BETHLEHEM - EMP/FIR/POL	0.0316%	1,187,537	869,783	1,564,180
BETHLEHEM SD - (SAU 35)	0.0524%	1,966,377	1,440,225	2,590,038
BOSCAWEN - EMP/POL	0.0381%	1,429,825	1,047,241	1,883,313
BOW - EMP/FIRE/POL	0.1310%	4,918,796	3,602,653	6,478,855
BOW SD - EMP/TEACH (SAU 67)	0.4366%	16,386,473	12,001,875	21,583,650
BRADFORD - POLICE	0.0108%	406,542	297,762	535,482
BRENTWOOD - EMP/FIRE/POL	0.0349%	1,309,428	959,059	1,724,730
BRENTWOOD SD - (SAU 16)	0.0775%	2,908,065	2,129,942	3,830,395
BRIDGEWATER - POLICE/FIRE	0.0023%	86,134	63,086	113,452
BRISTOL - EMP/FIRE/POL	0.0865%	3,246,700	2,377,967	4,276,433
BROOKLINE - EMP/FIRE/POL	0.0489%	1,837,101	1,345,540	2,419,761
BROOKLINE PUBLIC LIBRARY - EMP	0.0016%	61,376	44,954	80,843

SENSITIVITY ANALYSIS BY EMPLOYER

Entity	Proportionate Share	As of June 30, 2014		
		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
		7.75%	8.75%	6.75%
BROOKLINE SD - (SAU 41)	0.1324%	\$ 4,969,879	\$ 3,640,068	\$ 6,546,140
CAMPTON - EMP/POL	0.0278%	1,042,030	763,210	1,372,523
CAMPTON SD - (SAU 48)	0.0952%	3,574,640	2,618,159	4,708,383
CAMPTON/THORNTON FIRE DEPT	0.0121%	455,945	333,946	600,554
CANAAN - EMP/POL	0.0382%	1,435,635	1,051,496	1,890,965
CANDIA - POLICE	0.0259%	970,757	711,007	1,278,645
CANDIA SD - (SAU 15)	0.0816%	3,062,134	2,242,786	4,033,328
CANTERBURY - EMP/POL/FIRE	0.0160%	598,930	438,672	788,888
CARROLL - EMP/FIRE/POL	0.0245%	920,107	673,910	1,211,930
CARROLL COUNTY - EMP/POL	0.3144%	11,799,917	8,642,564	15,542,411
CENTER HARBOR - POLICE	0.0131%	490,025	358,907	645,443
CENTRAL.HOOKSETT WATER PRECNCT	0.0045%	168,874	123,688	222,434
CHARLESTOWN - EMP/POL	0.0401%	1,506,094	1,103,102	1,983,771
CHESHIRE COUNTY - EMP/POL	0.4948%	18,572,891	13,603,263	24,463,519
CHESTER - EMP/FIRE/POL	0.0456%	1,711,896	1,253,836	2,254,845
CHESTER SD - (SAU 82)	0.1076%	4,039,229	2,958,435	5,320,321
CHESTERFIELD - EMP/POL	0.0371%	1,393,952	1,020,967	1,836,062
CHESTERFIELD SD - (SAU 29)	0.0694%	2,606,825	1,909,306	3,433,612
CHICHESTER - EMP/POL	0.0206%	774,311	567,126	1,019,894
CHICHESTER SD - (SAU 53)	0.0692%	2,596,794	1,901,959	3,420,401
CLAREMONT - EMP/FIRE/POL	0.2614%	9,812,738	7,187,102	12,924,973
CLAREMONT SD - (SAU 06)	0.4309%	16,173,526	11,845,907	21,303,165
CLARKSVILLE - EMP	0.0011%	40,413	29,600	53,231
COCHECO ARTS & TECH ACAD	0.0062%	233,576	171,077	307,657
COLEBROOK - EMP/POL	0.0343%	1,289,302	944,318	1,698,220
COLEBROOK SD - (SAU 07)	0.0856%	3,213,440	2,353,606	4,232,623
COMMUNITY COLLEGE SYSTEM OF NH	1.5521%	58,259,797	42,670,976	76,737,631
CONCORD - EMP/FIRE/POL	1.3414%	50,348,769	36,876,736	66,317,521
CONCORD REG SOL WASTE RES REC	0.0047%	176,661	129,391	232,691
CONCORD SD - EMP/TEACH	1.0728%	40,266,689	29,492,360	53,037,781
CONTOOcook VALLEY SD	0.7270%	27,289,287	19,987,377	35,944,431
CONWAY - EMP/POL	0.1911%	7,172,808	5,253,549	9,447,755
CONWAY SD - (SAU 09)	0.4428%	16,621,698	12,174,160	21,893,481
CONWAY VILLAGE FIRE DISTRICT	0.0245%	920,899	674,490	1,212,974
COOS COUNTY - EMP/POL	0.1923%	7,216,814	5,285,781	9,505,719
COOS COUNTY NURSING HOME - EMP	0.0667%	2,503,969	1,833,971	3,298,135
CORNISH - EMP	0.0065%	242,142	177,351	318,940
CORNISH SD - (SAU 06)	0.0357%	1,339,937	981,405	1,764,916
CROYDON SD - (SAU 43)	0.0030%	113,186	82,900	149,084
DANVILLE - POL	0.0166%	621,235	455,008	818,268
DEERFIELD - EMP/POL	0.0404%	1,515,717	1,110,150	1,996,445
DEERFIELD SD - (SAU 53)	0.1207%	4,531,499	3,318,987	5,968,722
DEERING - POLICE	0.0060%	226,187	165,665	297,926
DERRY - EMP/FIRE/POL	0.9040%	33,932,628	24,853,131	44,694,792
DERRY HOUSING AUTHORITY - EMP	0.0024%	88,325	64,691	116,338
DORCHESTER - EMP	0.0011%	42,488	31,120	55,964
DOVER - EMP/FIRE/POL/TEACHER	1.4347%	53,853,578	39,443,748	70,933,923
DOVER HOUSING AUTHORITY	0.0347%	1,301,590	953,318	1,714,405
DRESDEN SD - (SAU 70)	0.2225%	8,352,579	6,117,644	11,001,705
DUBLIN - EMP/POL	0.0235%	882,444	646,325	1,162,323

SENSITIVITY ANALYSIS BY EMPLOYER

As of June 30, 2014				
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
		7.75%	8.75%	6.75%
DUNBARTON - EMP/POL	0.0201%	\$ 754,067	\$ 552,298	\$ 993,229
DUNBARTON SD - (SAU 67)	0.0321%	1,203,282	881,315	1,584,918
DURHAM - EMP/FIRE/POL	0.3087%	11,588,248	8,487,531	15,263,608
EAST KINGSTON - EMP/POL/FIRE	0.0186%	699,318	512,199	921,116
EAST KINGSTON SD - (SAU 16)	0.0407%	1,528,617	1,119,599	2,013,438
EFFINGHAM - POL	0.0077%	289,715	212,195	381,602
ENFIELD - EMP/POL	0.0690%	2,590,863	1,897,615	3,412,588
EPPING - EMP/FIRE/POL	0.1017%	3,818,814	2,796,998	5,029,999
EPPING SD - (SAU 14)	0.2519%	9,454,786	6,924,928	12,453,491
EPSOM - EMP/FIRE/POL	0.0500%	1,878,483	1,375,849	2,474,267
EPSOM SD - (SAU 53)	0.0893%	3,351,207	2,454,511	4,414,085
ERROL SD - (SAU 20)	0.0053%	200,519	146,865	264,116
EXETER - EMP/FIRE/POL	0.3876%	14,548,057	10,655,372	19,162,158
EXETER REG COOP SD - (SAU 16)	0.8054%	30,233,149	22,143,537	39,821,977
EXETER SD - (SAU 16)	0.2940%	11,034,621	8,082,040	14,534,391
FALL MOUNTAIN REG SD	0.4414%	16,568,505	12,135,200	21,823,417
FARMINGTON - FIRE/POL	0.0518%	1,944,010	1,423,843	2,560,578
FARMINGTON SD - (SAU 61)	0.2521%	9,462,365	6,930,480	12,463,474
FITZWILLIAM - EMP/POL	0.0175%	657,120	481,292	865,534
FRANCESTOWN - EMP/POL	0.0106%	398,875	292,146	525,383
FRANCONIA - POLICE	0.0120%	449,501	329,226	592,066
FRANKLIN - EMP/FIRE/POL	0.2138%	8,025,533	5,878,107	10,570,933
FRANKLIN SD - (SAU 18)	0.2019%	7,578,539	5,550,717	9,982,169
FREEDOM - POLICE/FIRE	0.0125%	469,651	343,985	618,607
FREEDOM SD - (SAU 13)	0.0248%	929,326	680,662	1,224,073
FREMONT - POLICE	0.0104%	391,977	287,094	516,297
FREMONT SD - (SAU 83)	0.1116%	4,187,917	3,067,339	5,516,168
GILFORD - EMP/FIRE/POL	0.1906%	7,154,420	5,240,082	9,423,536
GILFORD SD - EMP/TEACH	0.3746%	14,062,756	10,299,925	18,522,938
GILMANTON - EMP/FIRE/POL	0.0447%	1,678,562	1,229,422	2,210,939
GILMANTON SD - EMP/TEACH	0.1007%	3,780,703	2,769,084	4,979,801
GOFFSTOWN - EMP/FIRE/POL	0.3570%	13,399,483	9,814,127	17,649,299
GOFFSTOWN SD - (SAU 19)	0.5901%	22,151,628	16,224,423	29,177,298
GOFFSTOWN VILLAGE WATER PRCNCT	0.0024%	89,695	65,695	118,143
GORHAM - EMP/FIRE/POL	0.0747%	2,804,774	2,054,289	3,694,344
GOSHEN - EMP/POL	0.0034%	126,174	92,413	166,192
GOSHEN-LEMPSTER SD	0.0480%	1,803,283	1,320,771	2,375,218
GOV WENTWORTH REG COOP SD	0.7156%	26,860,597	19,673,393	35,379,777
GRAFTON - EMP/POL	0.0029%	109,645	80,307	144,420
GRAFTON COUNTY - EMP/POL	0.5093%	19,115,739	14,000,860	25,178,539
GRANTHAM - EMP/POL	0.0284%	1,067,482	781,851	1,406,047
GRANTHAM SD (SAU75)	0.0602%	2,260,937	1,655,968	2,978,022
GREAT BAY eLEARNING CHARTER SC	0.0239%	898,735	658,257	1,183,780
GREENFIELD - EMP/POL	0.0188%	707,175	517,953	931,464
GREENLAND - EMP/POL	0.0477%	1,791,462	1,312,113	2,359,647
GREENLAND SD - (SAU 50)	0.0879%	3,300,903	2,417,667	4,347,827
GREENVILLE - EMP/POL	0.0259%	972,143	712,022	1,280,470
GROTON - EMP/POL	0.0021%	79,151	57,972	104,255
GRS COOP SD - (SAU 20)	0.1006%	3,776,272	2,765,839	4,973,964
HAMPSTEAD - EMP/FIRE/POL	0.0752%	2,822,909	2,067,572	3,718,231

SENSITIVITY ANALYSIS BY EMPLOYER

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		7.75%	8.75%	6.75%
HAMPSTEAD SD - (SAU 55)	0.2777%	\$ 10,422,645	\$ 7,633,813	\$ 13,728,319
HAMPTON - EMP/FIRE/POL	0.5374%	20,173,593	14,775,659	26,571,904
HAMPTON FALLS - EMP/FIRE/POL	0.0265%	993,045	727,331	1,308,001
HAMPTON FALLS SD - (SAU 21)	0.0928%	3,483,620	2,551,493	4,588,494
HAMPTON SD - (SAU 90)	0.3560%	13,362,532	9,787,063	17,600,628
HANCOCK - POLICE	0.0110%	413,637	302,959	544,828
HANOVER - EMP/FIRE/POL	0.3632%	13,634,167	9,986,015	17,958,416
HANOVER SD - (SAU 70)	0.1469%	5,514,569	4,039,012	7,263,584
HARRISVILLE - POLICE	0.0035%	131,633	96,411	173,382
HARRISVILLE SD - (SAU 29)	0.0163%	611,949	448,207	806,036
HA VERHILL - EMP/POL	0.0428%	1,607,542	1,177,405	2,117,394
HA VERHILL COOP SD - (SAU 23)	0.2097%	7,870,203	5,764,339	10,366,337
HEBRON - EMP/POL	0.0050%	188,653	138,174	248,487
HENNIKER - EMP/FIRE/POL	0.0715%	2,682,539	1,964,761	3,533,340
HENNIKER SD - (SAU 24)	0.1104%	4,145,403	3,036,200	5,460,171
HILL SD - (SAU 18)	0.0122%	457,407	335,016	602,479
HILLSBORO-DEERING SD (SAU 34)	0.3133%	11,758,573	8,612,282	15,487,954
HILLSBOROUGH - FIRE/POL	0.0624%	2,341,255	1,714,796	3,083,814
HILLSBOROUGH COUNTY - EMP/POL	1.0365%	38,904,872	28,494,931	51,244,046
HINSDALE - EMP/POL	0.0456%	1,712,461	1,254,251	2,255,590
HINSDALE SD - (SAU 92)	0.1494%	5,608,280	4,107,649	7,387,017
HOLDERNESS - EMP/FIRE/POL	0.0310%	1,162,082	851,139	1,530,652
HOLDERNESS SD - (SAU 48)	0.0699%	2,622,024	1,920,438	3,453,632
HOLLIS - EMP/FIRE/POL	0.1533%	5,754,891	4,215,030	7,580,127
HOLLIS SD - (SAU 41)	0.1681%	6,309,847	4,621,494	8,311,095
HOLLIS-BROOKLINE COOP (SAU 41)	0.2912%	10,930,760	8,005,970	14,397,590
HOOKSETT - EMP/FIRE/POLICE	0.3369%	12,645,498	9,261,888	16,656,178
HOOKSETT PUBLIC LIBRARY - EMP	0.0071%	265,692	194,600	349,960
HOOKSETT SD - (SAU 15)	0.2954%	11,088,528	8,121,524	14,605,396
HOOKSETT SEWER COMMISSION	0.0097%	364,713	267,125	480,386
HOOKSETT VILLAGE WATER PRECNCT	0.0066%	247,314	181,139	325,753
HOPKINTON - EMP/FIRE/POL	0.0944%	3,542,092	2,594,320	4,665,512
HOPKINTON SD - EMP/TEACH	0.2909%	10,920,156	7,998,204	14,383,622
HUDSON - EMP/FIRE/POL	0.5550%	20,834,147	15,259,466	27,441,961
HUDSON SD - EMP/TEACH	0.7604%	28,543,948	20,906,323	37,597,024
INTER-LAKES SD - (SAU 02)	0.3586%	13,462,066	9,859,964	17,731,732
JACKSON - EMP/POL	0.0175%	655,557	480,147	863,475
JACKSON SD - (SAU 09)	0.0149%	560,453	410,490	738,208
JAFFREY - EMP/FIRE/POL	0.1008%	3,783,560	2,771,177	4,983,564
JAFFREY-RINDGE COOP SD	0.4110%	15,425,763	11,298,226	20,318,240
JEFFERSON - EMP	0.0029%	109,729	80,368	144,530
JOHN STARK REG SD - (SAU 24)	0.2181%	8,187,496	5,996,733	10,784,265
KEARSARGE REG COOP SD	0.5466%	20,517,091	15,027,246	27,024,346
KEENE - EMP/FIRE/POL	0.7519%	28,223,639	20,671,720	37,175,124
KEENE SD - (SAU 29)	0.9373%	35,181,618	25,767,924	46,339,915
KENSINGTON - POLICE	0.0159%	596,607	436,970	785,828
KENSINGTON SD - (SAU 16)	0.0436%	1,637,904	1,199,643	2,157,386
KINGSTON - EMP/FIRE/POL	0.0707%	2,655,346	1,944,844	3,497,523
LACONIA - EMP/FIRE/POL	0.4772%	17,910,578	13,118,169	23,591,146
LACONIA HOUSING & REDEVELOPMNT	0.0261%	979,798	717,630	1,290,554

SENSITIVITY ANALYSIS BY EMPLOYER

As of June 30, 2014				
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		7.75%	8.75%	6.75%
LACONIA SD - EMPL/TEACH	0.5654%	\$ 21,222,171	\$ 15,543,665	\$ 27,953,052
LACONIA WATER WORKS - EMP	0.0254%	954,348	698,989	1,257,032
LAFAYETTE REG COOP SD (SAU 35)	0.0395%	1,484,196	1,087,064	1,954,928
LAKES REGION MUTUAL FIRE AID	0.0211%	793,238	580,988	1,044,823
LAKES REGION PLANNING COMM.	0.0091%	343,254	251,408	452,122
LANCASTER - EMP/FIRE/POL	0.0621%	2,330,971	1,707,263	3,070,268
LANDAFF SD - (SAU 35)	0.0032%	118,986	87,148	156,724
LANGDON - POLICE	0.0031%	115,947	84,923	152,721
LEBANON - EMP/FIRE/POL	0.5154%	19,345,430	14,169,092	25,481,079
LEBANON SD(SAU 88) - EMP/TEACH	0.6146%	23,071,228	16,897,962	30,388,561
LEE - EMP/FIRE/POL	0.0552%	2,073,694	1,518,827	2,731,392
LEMPSTER - EMP/POL	0.0078%	291,394	213,425	383,814
LINCOLN - EMP/POL	0.0636%	2,386,234	1,747,739	3,143,058
LINCOLN-WOODSTOCK SD	0.1130%	4,242,175	3,107,079	5,587,635
LISBON - POLICE	0.0177%	664,748	486,879	875,581
LISBON REG SD - (SAU 35)	0.1014%	3,807,222	2,788,507	5,014,731
LITCHFIELD - EMP/FIRE/POL	0.0842%	3,160,783	2,315,039	4,163,266
LITCHFIELD SD - EMP/TEACH	0.3139%	11,782,044	8,629,473	15,518,869
LITTLETON - EMP/FIRE/POL	0.1085%	4,073,766	2,983,731	5,365,812
LITTLETON PUBLIC LIBRARY - EMP	0.0042%	159,014	116,466	209,448
LITTLETON SD - EMP/TEACH	0.2641%	9,914,121	7,261,357	13,058,510
LITTLETON WATER & LIGHT DEPT	0.0352%	1,321,267	967,730	1,740,323
LONDONDERRY - EMP/FIRE/POL	0.7542%	28,310,207	20,735,125	37,289,149
LONDONDERRY SD - EMP/TEACH	1.1902%	44,676,763	32,722,412	58,846,565
LOUDON - EMP/FIRE/POL	0.0528%	1,982,843	1,452,285	2,611,726
LYME - EMP/POL	0.0194%	728,542	533,603	959,608
LYME SD - (SAU 76)	0.0617%	2,315,152	1,695,677	3,049,431
LYNDEBOROUGH - POLICE	0.0014%	51,243	37,532	67,496
MADISON - EMP/POL	0.0259%	970,409	710,753	1,278,187
MADISON SD - (SAU 13)	0.0451%	1,693,644	1,240,468	2,230,804
MANCHESTER - FIRE/POL	2.5690%	96,430,327	70,628,056	127,014,429
MANCHESTER SD - EMPL/TEACHER	2.7935%	104,854,771	76,798,335	138,110,792
MARLBOROUGH - EMP/POL	0.0180%	676,620	495,574	891,218
MARLBOROUGH SD - (SAU 29)	0.0499%	1,874,373	1,372,839	2,468,854
MARLOW - EMP	0.0048%	179,322	131,340	236,196
MARLOW SD - (SAU 29)	0.0072%	269,066	197,071	354,404
MASCENIC REG SD - (SAU 87)	0.2318%	8,698,991	6,371,365	11,457,986
MASCOMA VALLEY SD - EMPL/TEACH	0.3341%	12,540,174	9,184,747	16,517,450
MASON - POLICE	0.0118%	444,392	325,484	585,336
MASON SD (SAU 89)	0.0158%	592,891	434,249	780,934
MAXFIELD PUBLIC LIBRARY	0.0025%	94,037	68,875	123,862
MEREDITH - EMP/FIRE/POL	0.1613%	6,055,994	4,435,566	7,976,729
MERIDEN VILLAGE WATER DISTRICT	0.0015%	55,084	40,345	72,555
MERRIMACK - EMP/FIRE/POL	0.5683%	21,330,687	15,623,145	28,095,985
MERRIMACK COUNTY - EMP/POL	1.0500%	39,412,110	28,866,445	51,912,161
MERRIMACK SD - EMP/TEACH	1.0314%	38,713,472	28,354,744	50,991,941
MERRIMACK VALLEY SD (SAU 46)	0.5868%	22,027,737	16,133,682	29,014,114
MERRIMACK VILLAGE DISTRICT	0.0228%	854,919	626,165	1,126,067
MIDDLETON - POLICE	0.0156%	586,338	429,449	772,303
MILAN SD - (SAU 20)	0.0197%	740,615	542,446	975,511

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		7.75%	8.75%	6.75%
MILFORD - EMP/FIRE/POL	0.2399%	\$ 9,004,452	\$ 6,595,093	\$ 11,860,329
MILFORD AREA COMMUNICATION CTR	0.0099%	371,185	271,865	488,910
MILFORD SD - EMPL/TEACHER	0.6410%	24,058,644	17,621,171	31,689,149
MILTON - EMP/FIRE/POL	0.0490%	1,840,302	1,347,884	2,423,977
MILTON SD - (SAU 64)	0.1494%	5,607,501	4,107,078	7,385,991
MONADNOCK REG SD - (SAU 93)	0.5297%	19,883,581	14,563,247	26,189,911
MONROE - EMP	0.0027%	101,196	74,119	133,292
MONROE SD - EMP/TCH	0.0294%	1,105,407	809,628	1,456,000
MONT VERNON - EMP/POL	0.0193%	724,832	530,886	954,722
MONT VERNON SD - (SAU 39)	0.0430%	1,613,139	1,181,504	2,124,766
MOULTONBOROUGH - EMP/FIRE/POL	0.1195%	4,485,127	3,285,023	5,907,642
MOULTONBOROUGH SD - EMP/TEACH	0.2358%	8,851,371	6,482,972	11,658,696
NASHUA - EMP/FIRE/POL	2.3345%	87,628,493	64,181,366	115,420,982
NASHUA AIRPORT AUTHORITY - EMP	0.0072%	269,731	197,558	355,279
NASHUA HOUSING AUTHORITY	0.0336%	1,260,692	923,363	1,660,536
NE INTERSTATE WATER POL CNTRL	0.0052%	194,525	142,475	256,222
NELSON - EMP	0.0049%	182,275	133,503	240,086
NELSON SD - (SAU 29)	0.0118%	442,101	323,806	582,319
NEW BOSTON - POLICE	0.0214%	802,540	587,801	1,057,075
NEW BOSTON SD - (SAU 19)	0.1158%	4,346,989	3,183,847	5,725,692
NEW CASTLE - EMP/FIRE/POL	0.0303%	1,138,928	834,180	1,500,153
NEW CASTLE SD - (SAU 50)	0.0168%	631,606	462,604	831,928
NEW DURHAM - EMP/POL	0.0360%	1,352,806	990,830	1,781,865
NEW HAMPTON - EMP/POL/FIRE	0.0304%	1,139,883	834,880	1,501,412
NEW IPSWICH - EMP/POL	0.0410%	1,538,907	1,127,135	2,026,991
NEW LONDON - EMP/FIRE/POL	0.0818%	3,068,656	2,247,563	4,041,919
NEW LONDON-SPRINGFIELD WTR SYS	0.0046%	171,963	125,950	226,503
NEWBURY - POLICE	0.0161%	605,982	443,836	798,176
NEWFIELDS - EMP/POL	0.0172%	645,477	472,764	850,198
NEWFIELDS SD - (SAU 16)	0.0316%	1,184,584	867,620	1,560,290
NEWFOUND AREA SD - EMP/TEACH	0.3727%	13,988,487	10,245,528	18,425,113
NEWINGTON - EMP/FIRE/POL	0.1110%	4,165,684	3,051,055	5,486,884
NEWINGTON SD - (SAU 50)	0.0187%	703,266	515,090	926,316
NEWMARKET - EMP/POL/FIRE	0.1185%	4,447,840	3,257,713	5,858,529
NEWMARKET SD - EMP/TEACH	0.2916%	10,945,522	8,016,783	14,417,034
NEWPORT - EMP/FIRE/POL	0.1291%	4,846,743	3,549,879	6,383,948
NEWPORT SD - (SAU 43)	0.2365%	8,877,798	6,502,328	11,693,505
NEWTON - EMP/POL	0.0266%	998,424	731,271	1,315,087
NEXT CHARTER SCHOOL	0.0039%	146,680	107,432	193,201
NH COMMUNITY DEVELOPMENTAL FIN	0.0048%	180,032	131,860	237,132
NH LAND & COMMUNITY HERITAGE	0.0026%	96,564	70,726	127,190
NH MUNICIPAL BOND BANK - EMP	0.0049%	185,468	135,842	244,292
NH RETIREMENT SYSTEM	0.0000%	0	0	0
NORTH CONWAY WTR PRCT&FIRE DEP	0.0299%	1,123,306	822,738	1,479,576
NORTH COUNTRY CHARTER ACADEMY	0.0105%	392,914	287,781	517,532
NORTH COUNTRY EDUCATION SERVIC	0.0300%	1,126,320	824,946	1,483,547
NORTH HAMPTON - EMP/FIRE/POL	0.1360%	5,103,331	3,737,811	6,721,918
NORTH HAMPTON SD - (SAU 21)	0.1412%	5,298,663	3,880,877	6,979,201
NORTHFIELD - EMP/POL	0.0422%	1,583,718	1,159,956	2,086,014
NORTHUMBERLAND - EMP/POL	0.0246%	921,890	675,216	1,214,280

SENSITIVITY ANALYSIS BY EMPLOYER

Entity	Proportionate Share	As of June 30, 2014		
		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
		7.75%	8.75%	6.75%
NORTHUMBERLAND SD - (SAU 58)	0.0897%	\$ 3,368,357	\$ 2,467,072	\$ 4,436,674
NORTHWOOD - EMP/FIRE/POL	0.0512%	1,922,913	1,408,391	2,532,790
NORTHWOOD SD - (SAU 44)	0.0928%	3,482,610	2,550,753	4,587,164
NOTTINGHAM - FIRE/POL	0.0276%	1,035,958	758,762	1,364,525
NOTTINGHAM SD - (SAU 44)	0.1077%	4,042,023	2,960,482	5,324,002
ORFORD - EMP/POL	0.0112%	420,347	307,873	553,665
OSSIPEE - EMP/POL	0.0817%	3,066,170	2,245,742	4,038,645
OYSTER RIVER COOP SD	0.6157%	23,112,397	16,928,115	30,442,787
PEASE DEVELOPMENT AUTHORITY	0.0982%	3,687,154	2,700,567	4,856,582
PELHAM - EMP/FIRE/POL	0.2774%	10,413,491	7,627,109	13,716,262
PELHAM SD - (SAU 28)	0.3746%	14,061,131	10,298,734	18,520,797
PEMBROKE - EMP/POL	0.0749%	2,812,447	2,059,909	3,704,451
PEMBROKE SD - (SAU 53)	0.3887%	14,591,215	10,686,982	19,219,004
PEMI BAKER COOP - (SAU 48)	0.2050%	7,693,396	5,634,842	10,133,455
PENACOOK BOSCAWEN WATER PRCNCT	0.0035%	132,145	96,786	174,056
PETERBOROUGH - EMP/FIRE/POL	0.1315%	4,936,991	3,615,979	6,502,820
PIERMONT POLICE	0.0033%	122,173	89,483	160,922
PIERMONT SD - (SAU 23)	0.0229%	858,581	628,847	1,130,890
PITTSBURG - EMP/POL	0.0095%	358,073	262,262	471,640
PITTSBURG SD - (SAU 07)	0.0413%	1,548,377	1,134,071	2,039,464
PITTSFIELD - EMP/FIRE/POL	0.0574%	2,153,262	1,577,105	2,836,197
PITTSFIELD SD - (SAU 51)	0.1637%	6,144,440	4,500,346	8,093,227
PLAINFIELD - EMP/POL	0.0239%	895,268	655,717	1,179,214
PLAINFIELD SD - EMP/TEACH	0.0724%	2,718,660	1,991,217	3,580,918
PLAISTOW - EMP/FIRE/POL	0.1332%	4,998,371	3,660,935	6,583,667
PLAISTOW PUBLIC LIBRARY - EMP	0.0024%	88,775	65,021	116,931
PLYMOUTH - EMP/FIRE/POL	0.1297%	4,870,252	3,567,098	6,414,915
PLYMOUTH SD - (SAU 48)	0.1322%	4,962,221	3,634,459	6,536,053
PLYMOUTH VILLAGE WATER & SEWER	0.0144%	538,916	394,716	709,840
PORTSMOUTH - EMP/FIRE/POL	0.9939%	37,306,871	27,324,513	49,139,219
PORTSMOUTH HOUSING AUTHORITY	0.0457%	1,715,306	1,256,335	2,259,338
PORTSMOUTH SD - EMPL/TEACHER	0.8422%	31,612,388	23,153,727	41,638,658
PORTSMOUTH-JOSIE F. PRESCOTT	0.0019%	71,964	52,708	94,788
PROFILE COOP SD - (SAU 35)	0.0880%	3,302,654	2,418,949	4,350,133
PROSPECT MOUNTAIN HIGH SCHOOL	0.1309%	4,913,110	3,598,489	6,471,366
RAYMOND - EMP/FIRE/POL	0.1267%	4,755,184	3,482,819	6,263,351
RAYMOND SD - EMP/TEACH	0.3281%	12,314,855	9,019,717	16,220,668
RINDGE - EMP/FIRE/POL	0.0606%	2,274,561	1,665,947	2,995,968
RIVENDELL INTERSTATE SD	0.0397%	1,489,784	1,091,156	1,962,287
ROCHESTER - EMP/FIRE/POL	0.5802%	21,778,567	15,951,183	28,685,915
ROCKINGHAM COUNTY-EMP/POL/FIRE	0.8924%	33,495,803	24,533,189	44,119,422
ROCKINGHAM PLANNING COMM - EMP	0.0109%	407,418	298,404	536,636
ROLLINSFORD - POLICE	0.0137%	512,367	375,271	674,871
ROLLINSFORD SD - (SAU 56)	0.0517%	1,939,750	1,420,723	2,554,966
RUMNEY - EMP/POL	0.0143%	537,038	393,340	707,366
RUMNEY SD - (SAU 48) EMP/TEACH	0.0214%	803,750	588,688	1,058,670
RYE - EMP/FIRE/POL	0.1419%	5,326,831	3,901,508	7,016,303
RYE SD - (SAU 50)	0.1589%	5,964,295	4,368,403	7,855,947
RYE WATER DISTRICT - EMP	0.0074%	276,673	202,642	364,423
SALEM - EMP/FIRE/POL	1.0071%	37,801,337	27,686,673	49,790,511

SENSITIVITY ANALYSIS BY EMPLOYER

As of June 30, 2014				
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
		7.75%	8.75%	6.75%
		\$	\$	\$
SALEM HOUSING AUTHORITY - EMP	0.0082%	\$ 306,022	\$ 224,138	\$ 403,080
SALEM SD - EMP/TEACH	1.0020%	37,609,218	27,545,960	49,537,459
SALISBURY - EMP	0.0015%	56,843	41,633	74,872
SANBORN REG COOP SD (SAU 17)	0.5088%	19,099,891	13,989,252	25,157,664
SANBORNTON - EMP/FIRE/POL	0.0400%	1,503,232	1,101,006	1,980,001
SANBORNTON PUBLIC LIBRARY	0.0016%	59,993	43,941	79,021
SANDOWN - EMP/FIRE/POL	0.0413%	1,551,325	1,136,230	2,043,348
SANDOWN PUBLIC LIBRARY	0.0010%	38,617	28,284	50,864
SANDWICH - POLICE	0.0080%	299,672	219,487	394,716
SAU 02 - EMP/TEACH	0.0170%	639,501	468,387	842,327
SAU 03 - EMP/TEACH	0.3162%	11,869,956	8,693,861	15,634,663
SAU 06 - EMP	0.0280%	1,052,068	770,562	1,385,744
SAU 07 - EMP/TEACH	0.0108%	404,304	296,123	532,535
SAU 09 - EMP/TEACH	0.0216%	811,949	594,692	1,069,468
SAU 10 (DERRY COOP SD)	0.9213%	34,583,606	25,329,924	45,552,236
SAU 13 - EMP	0.0098%	367,779	269,371	484,425
SAU 15 - EMP/TEACH	0.0169%	636,103	465,898	837,851
SAU 16 - EMP/TEACH	0.0530%	1,988,877	1,456,705	2,619,675
SAU 18 - EMP/TEACH	0.0309%	1,159,369	849,152	1,527,077
SAU 19 - EMP/TEACH	0.0280%	1,051,661	770,264	1,385,208
SAU 20 - EMP	0.0141%	530,254	388,371	698,430
SAU 21 - EMP/TEACH	0.0256%	959,775	702,964	1,264,179
SAU 23 - EMP/TEACH	0.0382%	1,432,257	1,049,022	1,886,515
SAU 24 - EMP/TEACH	0.0293%	1,098,092	804,271	1,446,365
SAU 28 - EMP	0.0000%	0	0	0
SAU 29 - EMP/TEACH	0.0534%	2,004,941	1,468,471	2,640,834
SAU 34 - EMP/TEACH	0.0190%	714,317	523,184	940,871
SAU 35 - EMP/TEACH	0.0220%	826,743	605,528	1,088,955
SAU 39 - EMP	0.0412%	1,547,951	1,133,759	2,038,903
SAU 41 - EMP	0.0206%	773,575	566,586	1,018,924
SAU 42	2.5909%	97,250,615	71,228,855	128,094,882
SAU 43 - EMP/TEACH	0.0166%	621,398	455,128	818,482
SAU 44 - EMP/TEACH	0.0315%	1,181,464	865,335	1,556,181
SAU 46 - EMP	0.0131%	493,161	361,204	649,574
SAU 48 - EMP/TEACH	0.0298%	1,119,914	820,254	1,475,109
SAU 50 - EMP/TEACH	0.0220%	824,575	603,940	1,086,099
SAU 53 - EMP/TEACH	0.0816%	3,062,861	2,243,318	4,034,286
SAU 54 (ROCHESTER SD)	1.0664%	40,027,953	29,317,504	52,723,327
SAU 55 - EMP	0.0271%	1,017,657	745,358	1,340,420
SAU 56 - EMP/TEACH	0.0299%	1,124,016	823,258	1,480,512
SAU 58 - EMP	0.0097%	365,049	267,371	480,828
SAU 61 - EMP	0.0171%	641,086	469,548	844,414
SAU 64 - EMP/TEACH	0.0264%	989,357	724,631	1,303,144
SAU 70 - EMP	0.0253%	949,200	695,218	1,250,250
SEABROOK - FIRE/POL	0.2829%	10,620,503	7,778,730	13,988,930
SEABROOK SD (SAU 21)	0.2117%	7,947,264	5,820,781	10,467,839
SEACOAST CHARTER SCH - TEACH	0.0269%	1,008,351	738,542	1,328,162
SHAKER REGIONAL SD - (SAU 80)	0.3428%	12,866,931	9,424,072	16,947,841
SHELBURNE - EMP	0.0030%	111,660	81,783	147,075
SOMERSWORTH - EMP/FIRE/POL	0.2579%	9,682,110	7,091,427	12,752,914

SENSITIVITY ANALYSIS BY EMPLOYER

As of June 30, 2014				
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
		7.75%	8.75%	6.75%
		\$	\$	\$
SOMERSWORTH HOUSING AUTHORITY	0.0129%	\$ 482,599	\$ 353,468	\$ 635,661
SOMERSWORTH SD - (SAU 56)	0.3815%	14,320,148	10,488,445	18,861,965
SOUHEGAN COOP SD - (SAU 39)	0.3184%	11,951,375	8,753,495	15,741,906
SOUTH HAMPTON - POLICE	0.0031%	114,865	84,130	151,296
SOUTH HAMPTON SD - (SAU 21)	0.0194%	728,621	533,660	959,712
SOUTHERN NH PLANNING COMM	0.0170%	637,131	466,651	839,205
SPRINGFIELD - EMP/POL	0.0089%	333,268	244,094	438,968
STARK - EMP	0.0027%	103,128	75,534	135,837
STARK SD - (SAU 58)	0.0057%	215,661	157,956	284,060
STATE OF NEW HAMPSHIRE	19.6044%	735,869,195	538,969,543	969,259,448
STEWARTSTOWN - EMP/POL	0.0013%	47,202	34,572	62,173
STEWARTSTOWN SD - (SAU 07)	0.0142%	533,484	390,737	702,685
STODDARD SD - (SAU 24)	0.0066%	248,692	182,148	327,568
STRAFFORD - FIRE / POLICE	0.0207%	778,024	569,845	1,024,785
STRAFFORD COUNTY - EMP/POL	0.6791%	25,492,397	18,671,288	33,577,635
STRAFFORD SD (SAU 44)	0.1104%	4,143,791	3,035,019	5,458,046
STRATFORD - EMP	0.0021%	78,971	57,840	104,018
STRATFORD SD - (SAU 58)	0.0167%	625,202	457,914	823,492
STRATHAM - EMP/POL	0.0794%	2,980,839	2,183,243	3,926,250
STRATHAM SD - (SAU 16)	0.1656%	6,217,069	4,553,542	8,188,892
SUGAR HILL - EMP/POL	0.0123%	462,331	338,623	608,965
SULLIVAN COUNTY - EMP/POL	0.3211%	12,051,561	8,826,874	15,873,867
SUNAPEE - EMP/POL	0.0665%	2,497,942	1,829,557	3,290,195
SUNAPEE SD (SAU 85)- EMP/TEACH	0.1792%	6,727,421	4,927,337	8,861,108
SURRY VILLAGE CHARTER SCHOOL	0.0102%	384,026	281,270	505,824
SUTTON - POLICE	0.0109%	410,044	300,327	540,095
SWANZEY - POLICE/FIRE	0.0480%	1,801,841	1,319,715	2,373,318
SWNH DISTRICT FIRE MUTUAL AID	0.0335%	1,257,863	921,291	1,656,810
TAMWORTH - EMP/FIRE/POL	0.0236%	884,354	647,724	1,164,838
TAMWORTH SD - (SAU 13)	0.0817%	3,067,234	2,246,521	4,040,046
THORNTON - EMP/POL	0.0239%	897,554	657,392	1,182,225
THORNTON SD - (SAU 48)	0.0675%	2,535,220	1,856,860	3,339,297
TILTON - EMP/POL	0.0905%	3,396,771	2,487,883	4,474,100
TILTON-NORTHFIELD FIRE DIST	0.0555%	2,084,299	1,526,595	2,745,361
TIMBERLANE REG SD (SAU 55)	1.1223%	42,125,601	30,853,875	55,486,270
TROY - EMP/POL	0.0177%	664,107	486,409	874,737
TROY WATER AND SEWER	0.0044%	166,822	122,185	219,732
TUFTONBORO - EMP/FIRE/POL	0.0303%	1,135,470	831,648	1,495,599
UNITY - EMP	0.0043%	159,657	116,937	210,294
UNITY SD - (SAU 06)	0.0194%	730,047	534,705	961,591
VILLAGE DISTRICT OF EASTMAN	0.0047%	176,917	129,578	233,028
VILLAGE DISTRICT OF EIDELWEISS	0.0013%	47,515	34,801	62,585
VIRTUAL LEARNING ACADEMY CHART	0.0478%	1,793,898	1,313,897	2,362,856
WAKEFIELD - EMP/FIRE/POL	0.0729%	2,737,194	2,004,791	3,605,330
WAKEFIELD SD - (SAU 64)	0.0945%	3,546,641	2,597,651	4,671,503
WALPOLE - EMP/POL	0.0287%	1,077,204	788,972	1,418,853
WARNER - EMP/POL	0.0308%	1,157,193	847,558	1,524,211
WARNER VILLAGE WATER DISTRICT	0.0028%	104,278	76,376	137,351
WARREN SD - (SAU 23)	0.0206%	772,506	565,803	1,017,516

SENSITIVITY ANALYSIS BY EMPLOYER

Entity	Proportionate Share	As of June 30, 2014		
		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
		7.75%	8.75%	6.75%
WASHINGTON - EMP/POL	0.0121%	\$ 452,785	\$ 331,631	\$ 596,391
WASHINGTON SD - (SAU 34)	0.0092%	346,969	254,129	457,015
WATERVILLE ESTATES VILLAGE DIS	0.0088%	331,938	243,120	437,217
WATERVILLE VALLEY EMP/FIRE/POL	0.0465%	1,743,877	1,277,260	2,296,969
WATERVILLE VALLEY SD (SAU 48)	0.0135%	507,443	371,664	668,385
WEARE - EMP/POL	0.0764%	2,869,299	2,101,548	3,779,333
WEARE SD - (SAU 24)	0.1689%	6,338,442	4,642,438	8,348,760
WEBSTER - EMP/POL	0.0099%	373,381	273,474	491,803
WEEKS PUBLIC LIBRARY	0.0029%	110,111	80,648	145,035
WENTWORTH SD - (SAU 48)	0.0144%	539,293	394,992	710,337
WESTMORELAND - EMP	0.0057%	215,711	157,993	284,127
WESTMORELAND SD - (SAU 29)	0.0290%	1,087,115	796,231	1,431,907
WHITE MTN REG SD - EMP/TEACH	0.2926%	10,983,302	8,044,453	14,466,796
WHITEFIELD - EMP/POL/FIRE	0.0346%	1,297,641	950,426	1,709,205
WILMOT - EMP/POL	0.0102%	383,664	281,005	505,348
WILTON - POL	0.0284%	1,067,757	782,052	1,406,409
WILTON-LYNDEBOROUGH (SAU 63)	0.1755%	6,588,858	4,825,850	8,678,598
WINCHESTER - EMP/POL	0.0431%	1,618,352	1,185,323	2,131,633
WINCHESTER SD - (SAU 94)	0.1026%	3,851,664	2,821,058	5,073,269
WINDHAM - EMP/FIRE/POL	0.3183%	11,947,160	8,750,408	15,736,354
WINDHAM SD - (SAU 95)	0.6192%	23,240,792	17,022,155	30,611,905
WINNACUNNET COOP SD (SAU 21)	0.3679%	13,809,561	10,114,478	18,189,439
WINNISQUAM REG COOP SD	0.3348%	12,567,614	9,204,844	16,553,593
WOLFEBORO - EMP/FIRE/POL	0.1812%	6,802,385	4,982,242	8,959,847
WOODSTOCK - EMP/POL	0.0280%	1,050,671	769,539	1,383,905
WOODSVILLE FIRE DISTRICT	0.0103%	388,216	284,340	511,344
WOODSVILLE WATER & LIGHT DEPT	0.0123%	460,452	337,247	606,490
<i>Total for All Entities</i>	100.0000%	\$ 3,753,585,752	\$ 2,749,222,899	\$ 4,944,083,125

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

SCHEDULE OF DEFERRED INFLOW AND OUTFLOWS BY YEAR

Entity	Schedule of Deferred Inflows and Outflows					
	2015	2016	2017	2018	2019	Thereafter
ALBANY - EMP	\$ (1,474)	\$ (1,474)	\$ (1,474)	\$ (1,474)	\$ 10	\$ -
ALEXANDRIA - EMP/POL	(12,044)	(12,044)	(12,044)	(12,044)	1,258	-
ALLENSTOWN - EMP/FIRE/POL	(59,912)	(59,912)	(59,912)	(59,912)	3,568	-
ALLENSTOWN SD - (SAU 53)	(99,678)	(99,678)	(99,678)	(99,678)	4,784	-
ALLENSTOWN SEWER COMMISSION	(20,701)	(20,701)	(20,701)	(20,701)	(3,865)	-
ALSTEAD - POLICE	7,441	7,441	7,441	7,441	8,834	-
ALTON - EMP/FIRE/POL	(123,375)	(123,375)	(123,375)	(123,375)	7,897	-
ALTON SD - EMP/TEACH	(156,653)	(156,653)	(156,653)	(156,653)	13,621	-
AMHERST - FIRE/POL	(118,946)	(118,946)	(118,946)	(118,946)	(5,138)	-
AMHERST SD - (SAU 39)	(675,244)	(675,244)	(675,244)	(675,244)	(104,766)	-
ANDOVER - POLICE	(3,505)	(3,505)	(3,505)	(3,505)	391	-
ANDOVER SD - (SAU 46)	(34,786)	(34,786)	(34,786)	(34,786)	14,946	-
ANDROSCOGGIN VALLEY REG REFUSE	(18,504)	(18,504)	(18,504)	(18,504)	490	-
ANTRIM - EMP/POL	(41,173)	(41,173)	(41,173)	(41,173)	6,772	-
ASHLAND - EMP/POL	(24,756)	(24,756)	(24,756)	(24,756)	5,518	-
ASHLAND ELECTRIC DEPT - EMP	(10,715)	(10,715)	(10,715)	(10,715)	28	-
ASHLAND SD - (SAU 02)	(71,157)	(71,157)	(71,157)	(71,157)	(7,080)	-
ATKINSON - EMP/POLICE	(42,432)	(42,432)	(42,432)	(42,432)	(4,666)	-
AUBURN - EMP/FIRE/POL	(63,863)	(63,863)	(63,863)	(63,863)	1,231	-
AUBURN SD - (SAU 15)	(114,386)	(114,386)	(114,386)	(114,386)	18,332	-
BAKER FREE LIBRARY - EMP	(5,707)	(5,707)	(5,707)	(5,707)	(755)	-
BARNSTEAD - EMP/FIRE/POL	(108,653)	(108,653)	(108,653)	(108,653)	(34,017)	-
BARNSTEAD SD - EMP/TEACH	(125,186)	(125,186)	(125,186)	(125,186)	14,691	-
BARRINGTON - EMP/POL/FIRE	(102,901)	(102,901)	(102,901)	(102,901)	1,028	-
BARRINGTON SD - EMP/TEACH	(136,833)	(136,833)	(136,833)	(136,833)	83,787	-
BARTLETT - FIRE/POL	(11,323)	(11,323)	(11,323)	(11,323)	3,318	-
BARTLETT SD - (SAU 09)	(112,055)	(112,055)	(112,055)	(112,055)	2,150	-
BATH SD - (SAU 23)	(13,695)	(13,695)	(13,695)	(13,695)	4,412	-
BCEP SOLID WASTE DISTRICT	(23,850)	(23,850)	(23,850)	(23,850)	(5,785)	-
BEDFORD - EMP/FIRE/POL	(481,944)	(481,944)	(481,944)	(481,944)	13,475	-
BEDFORD SD - EMP/TEACH	(892,843)	(892,843)	(892,843)	(892,843)	123,383	-
BELKNAP COUNTY - EMP/POL	(482,317)	(482,317)	(482,317)	(482,317)	(66,625)	-
BELKNAP COUNTY CONSERV. DIST	(2,927)	(2,927)	(2,927)	(2,927)	(492)	-
BELMONT - EMP/FIRE/POL	(154,627)	(154,627)	(154,627)	(154,627)	14,132	-
BENNINGTON - EMP/POL	(27,958)	(27,958)	(27,958)	(27,958)	(6,019)	-
BERLIN - EMP/FIRE/POL	(283,395)	(283,395)	(283,395)	(283,395)	31,836	-
BERLIN HOUSING AUTHORITY - EMP	(6,153)	(6,153)	(6,153)	(6,153)	1,679	-
BERLIN WATER WORKS - EMP	(28,260)	(28,260)	(28,260)	(28,260)	1,787	-
BETHLEHEM - EMP/FIR/POL	(32,246)	(32,246)	(32,246)	(32,246)	3,490	-
BETHLEHEM SD - (SAU 35)	(45,695)	(45,695)	(45,695)	(45,695)	10,452	-
BOSCAWEN - EMP/POL	(51,546)	(51,546)	(51,546)	(51,546)	(3,528)	-
BOW - EMP/FIRE/POL	(171,475)	(171,475)	(171,475)	(171,475)	(8,586)	-
BOW SD - EMP/TEACH (SAU 67)	(490,601)	(490,601)	(490,601)	(490,601)	20,395	-
BRADFORD - POLICE	(13,405)	(13,405)	(13,405)	(13,405)	(245)	-
BRENTWOOD - EMP/FIRE/POL	(12,530)	(12,530)	(12,530)	(12,530)	17,839	-
BRENTWOOD SD - (SAU 16)	(83,601)	(83,601)	(83,601)	(83,601)	5,723	-
BRIDGEWATER - POLICE/FIRE	(9,177)	(9,177)	(9,177)	(9,177)	(3,902)	-
BRISTOL - EMP/FIRE/POL	(116,266)	(116,266)	(116,266)	(116,266)	(7,540)	-
BROOKLINE - EMP/FIRE/POL	(83,739)	(83,739)	(83,739)	(83,739)	(15,173)	-
BROOKLINE PUBLIC LIBRARY - EMP	(2,453)	(2,453)	(2,453)	(2,453)	(299)	-

SCHEDULE OF DEFERRED INFLOW AND OUTFLOWS BY YEAR

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Entity	2015	2016	2017	2018	2019	Thereafter
BROOKLINE SD - (SAU 41)	\$ (155,948)	\$ (155,948)	\$ (155,948)	\$ (155,948)	\$ 1,841	\$ -
CAMPTON - EMP/POL	(16,969)	(16,969)	(16,969)	(16,969)	9,940	-
CAMPTON SD - (SAU 48)	(77,044)	(77,044)	(77,044)	(77,044)	22,666	-
CAMPTON/THORNTON FIRE DEPT	(47,187)	(47,187)	(47,187)	(47,187)	(19,810)	-
CANAAN - EMP/POL	(28,260)	(28,260)	(28,260)	(28,260)	10,730	-
CANDIA - POLICE	(36,408)	(36,408)	(36,408)	(36,408)	(3,254)	-
CANDIA SD - (SAU 15)	(118,300)	(118,300)	(118,300)	(118,300)	(12,363)	-
CANTERBURY - EMP/POL/FIRE	(20,344)	(20,344)	(20,344)	(20,344)	(722)	-
CARROLL - EMP/FIRE/POL	8,586	8,586	8,586	8,586	23,102	-
CARROLL COUNTY - EMP/POL	(357,706)	(357,706)	(357,706)	(357,706)	12,000	-
CENTER HARBOR - POLICE	(9,229)	(9,229)	(9,229)	(9,229)	3,917	-
CENTRAL HOOKSETT WATER PRECNCT	(13,571)	(13,571)	(13,571)	(13,571)	(4,966)	-
CHARLESTOWN - EMP/POL	(52,536)	(52,536)	(52,536)	(52,536)	(2,647)	-
CHESHIRE COUNTY - EMP/POL	(484,209)	(484,209)	(484,209)	(484,209)	66,771	-
CHESTER - EMP/FIRE/POL	(46,371)	(46,371)	(46,371)	(46,371)	5,100	-
CHESTER SD - (SAU 82)	(110,700)	(110,700)	(110,700)	(110,700)	11,242	-
CHESTERFIELD - EMP/POL	(31,129)	(31,129)	(31,129)	(31,129)	8,177	-
CHESTERFIELD SD - (SAU 29)	(83,399)	(83,399)	(83,399)	(83,399)	(10)	-
CHICHESTER - EMP/POL	(26,519)	(26,519)	(26,519)	(26,519)	(1,065)	-
CHICHESTER SD - (SAU 53)	(62,443)	(62,443)	(62,443)	(62,443)	12,533	-
CLAREMONT - EMP/FIRE/POL	(289,449)	(289,449)	(289,449)	(289,449)	14,848	-
CLAREMONT SD - (SAU 06)	(581,398)	(581,398)	(581,398)	(581,398)	(38,914)	-
CLARKSVILLE - EMP	(1,870)	(1,870)	(1,870)	(1,870)	(351)	-
COCHECO ARTS & TECH ACAD	(25,815)	(25,815)	(25,815)	(25,815)	(11,145)	-
COLEBROOK - EMP/POL	(28,712)	(28,712)	(28,712)	(28,712)	7,612	-
COLEBROOK SD - (SAU 07)	(85,834)	(85,834)	(85,834)	(85,834)	10,301	-
COMMUNITY COLLEGE SYSTEM OF NH	(1,336,539)	(1,336,539)	(1,336,539)	(1,336,539)	320,244	-
CONCORD - EMP/FIRE/POL	(1,773,115)	(1,773,115)	(1,773,115)	(1,773,115)	(98,782)	-
CONCORD REG SOL WASTE RES REC	(8,728)	(8,728)	(8,728)	(8,728)	(1,869)	-
CONCORD SD - EMP/TEACH	(2,339,501)	(2,339,501)	(2,339,501)	(2,339,501)	(638,870)	-
CONTOOCCOOK VALLEY SD	(740,648)	(740,648)	(740,648)	(740,648)	80,368	-
CONWAY - EMP/POL	(213,564)	(213,564)	(213,564)	(213,564)	9,647	-
CONWAY SD - (SAU 09)	(626,602)	(626,602)	(626,602)	(626,602)	(57,669)	-
CONWAY VILLAGE FIRE DISTRICT	(34,622)	(34,622)	(34,622)	(34,622)	(3,137)	-
COOS COUNTY - EMP/POL	(261,326)	(261,326)	(261,326)	(261,326)	(18,518)	-
COOS COUNTY NURSING HOME - EMP	(122,118)	(122,118)	(122,118)	(122,118)	(25,530)	-
CORNISH - EMP	(7,352)	(7,352)	(7,352)	(7,352)	241	-
CORNISH SD - (SAU 06)	(17,389)	(17,389)	(17,389)	(17,389)	15,475	-
CROYDON SD - (SAU 43)	(1,725)	(1,725)	(1,725)	(1,725)	1,150	-
DANVILLE - POL	(26,030)	(26,030)	(26,030)	(26,030)	(3,743)	-
DEERFIELD - EMP/POL	(73,244)	(73,244)	(73,244)	(73,244)	(15,047)	-
DEERFIELD SD - (SAU 53)	(103,233)	(103,233)	(103,233)	(103,233)	25,348	-
DEERING - POLICE	(12,200)	(12,200)	(12,200)	(12,200)	(3,015)	-
DERRY - EMP/FIRE/POL	(1,364,815)	(1,364,815)	(1,364,815)	(1,364,815)	(169,755)	-
DERRY HOUSING AUTHORITY - EMP	(4,237)	(4,237)	(4,237)	(4,237)	(856)	-
DORCHESTER - EMP	(1,605)	(1,605)	(1,605)	(1,605)	(147)	-
DOVER - EMP/FIRE/POL/TEACHER	(1,751,083)	(1,751,083)	(1,751,083)	(1,751,083)	(17,276)	-
DOVER HOUSING AUTHORITY	(57,292)	(57,292)	(57,292)	(57,292)	(9,514)	-
DRESDEN SD - (SAU 70)	(276,099)	(276,099)	(276,099)	(276,099)	(5,421)	-
DUBLIN - EMP/POL	(17,614)	(17,614)	(17,614)	(17,614)	6,447	-

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DUNBARTON - EMP/POL	\$ (21,050)	\$ (21,050)	\$ (21,050)	\$ (21,050)	\$ 1,863	-
DUNBARTON SD - (SAU 67)	(28,053)	(28,053)	(28,053)	(28,053)	6,342	-
DURHAM - EMP/FIRE/POL	(11,268)	(11,268)	(11,268)	(11,268)	218,379	-
EAST KINGSTON - EMP/POL/FIRE	(41,141)	(41,141)	(41,141)	(41,141)	(11,404)	-
EAST KINGSTON SD - (SAU 16)	(31,838)	(31,838)	(31,838)	(31,838)	10,364	-
EFFINGHAM - POL	(6,646)	(6,646)	(6,646)	(6,646)	1,595	-
ENFIELD - EMP/POL	(86,889)	(86,889)	(86,889)	(86,889)	(2,436)	-
EPPING - EMP/FIRE/POL	(89,307)	(89,307)	(89,307)	(89,307)	19,961	-
EPPING SD - (SAU 14)	(268,010)	(268,010)	(268,010)	(268,010)	20,916	-
EPSOM - EMP/FIRE/POL	(58,809)	(58,809)	(58,809)	(58,809)	775	-
EPSOM SD - (SAU 53)	(66,215)	(66,215)	(66,215)	(66,215)	24,899	-
ERROL SD - (SAU 20)	(5,035)	(5,035)	(5,035)	(5,035)	838	-
EXETER - EMP/FIRE/POL	(494,928)	(494,928)	(494,928)	(494,928)	(17,965)	-
EXETER REG COOP SD - (SAU 16)	(1,228,464)	(1,228,464)	(1,228,464)	(1,228,464)	(158,810)	-
EXETER SD - (SAU 16)	(343,602)	(343,602)	(343,602)	(343,602)	5,694	-
FALL MOUNTAIN REG SD	(287,798)	(287,798)	(287,798)	(287,798)	147,158	-
FARMINGTON - FIRE/POL	(18,651)	(18,651)	(18,651)	(18,651)	26,450	-
FARMINGTON SD - (SAU 61)	(375,629)	(375,629)	(375,629)	(375,629)	(44,322)	-
FITZWILLIAM - EMP/POL	(42,511)	(42,511)	(42,511)	(42,511)	(13,059)	-
FRANCESTOWN - EMP/POL	(3,514)	(3,514)	(3,514)	(3,514)	5,619	-
FRANCONIA - POLICE	(2,972)	(2,972)	(2,972)	(2,972)	6,929	-
FRANKLIN - EMP/FIRE/POL	(242,669)	(242,669)	(242,669)	(242,669)	8,539	-
FRANKLIN SD - (SAU 18)	(281,298)	(281,298)	(281,298)	(281,298)	(23,622)	-
FREEDOM - POLICE/FIRE	(17,331)	(17,331)	(17,331)	(17,331)	(1,402)	-
FREEDOM SD - (SAU 13)	(21,227)	(21,227)	(21,227)	(21,227)	5,163	-
FREMONT - POLICE	(19,891)	(19,891)	(19,891)	(19,891)	(4,465)	-
FREMONT SD - (SAU 83)	(156,364)	(156,364)	(156,364)	(156,364)	(13,613)	-
GILFORD - EMP/FIRE/POL	(268,076)	(268,076)	(268,076)	(268,076)	(23,831)	-
GILFORD SD - EMP/TEACH	(445,727)	(445,727)	(445,727)	(445,727)	2,493	-
GILMANTON - EMP/FIRE/POL	(48,875)	(48,875)	(48,875)	(48,875)	2,929	-
GILMANTON SD - EMP/TEACH	(146,342)	(146,342)	(146,342)	(146,342)	(15,436)	-
GOFFSTOWN - EMP/FIRE/POL	(405,598)	(405,598)	(405,598)	(405,598)	13,986	-
GOFFSTOWN SD - (SAU 19)	(735,539)	(735,539)	(735,539)	(735,539)	(16,379)	-
GOFFSTOWN VILLAGE WATER PRCNCT	(3,699)	(3,699)	(3,699)	(3,699)	(504)	-
GORHAM - EMP/FIRE/POL	(65,832)	(65,832)	(65,832)	(65,832)	14,515	-
GOSHEN - EMP/POL	(3,956)	(3,956)	(3,956)	(3,956)	49	-
GOSHEN-LEMPSTER SD	(44,816)	(44,816)	(44,816)	(44,816)	7,819	-
GOV WENTWORTH REG COOP SD	(714,806)	(714,806)	(714,806)	(714,806)	87,739	-
GRAFTON - EMP/POL	(2,723)	(2,723)	(2,723)	(2,723)	479	-
GRAFTON COUNTY - EMP/POL	(538,136)	(538,136)	(538,136)	(538,136)	44,555	-
GRANTHAM - EMP/POL	(23,103)	(23,103)	(23,103)	(23,103)	6,707	-
GRANTHAM SD (SAU 75)	(40,853)	(40,853)	(40,853)	(40,853)	19,120	-
GREAT BAY eLEARNING CHARTER SC	(36,313)	(36,313)	(36,313)	(36,313)	(4,599)	-
GREENFIELD - EMP/POL	(21,839)	(21,839)	(21,839)	(21,839)	476	-
GREENLAND - EMP/POL	(36,299)	(36,299)	(36,299)	(36,299)	12,763	-
GREENLAND SD - (SAU 50)	(108,227)	(108,227)	(108,227)	(108,227)	(1,604)	-
GREENVILLE - EMP/POL	1,384	1,384	1,384	1,384	19,736	-
GROTON - EMP/POL	4,941	4,941	4,941	4,941	4,541	-
GRS COOP SD - (SAU 20)	(103,480)	(103,480)	(103,480)	(103,480)	10,519	-
HAMPSTEAD - EMP/FIRE/POL	(66,487)	(66,487)	(66,487)	(66,487)	14,467	-

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Entity	2015	2016	2017	2018	2019	Thereafter
HAMPSTEAD SD - (SAU 55)	\$ (263,892)	\$ (263,892)	\$ (263,892)	\$ (263,892)	\$ 42,231	\$ -
HAMPTON - EMP/FIRE/POL	(712,794)	(712,794)	(712,794)	(712,794)	(41,007)	-
HAMPTON FALLS - EMP/FIRE/POL	(41,848)	(41,848)	(41,848)	(41,848)	(6,129)	-
HAMPTON FALLS SD - (SAU 21)	(72,988)	(72,988)	(72,988)	(72,988)	23,357	-
HAMPTON SD - (SAU 90)	(394,840)	(394,840)	(394,840)	(394,840)	19,807	-
HANCOCK - POLICE	(9,018)	(9,018)	(9,018)	(9,018)	2,559	-
HANOVER - EMP/FIRE/POL	(578,418)	(578,418)	(578,418)	(578,418)	(86,459)	-
HANOVER SD - (SAU 70)	(122,225)	(122,225)	(122,225)	(122,225)	32,919	-
HARRISVILLE - POLICE	(2,373)	(2,373)	(2,373)	(2,373)	1,116	-
HARRISVILLE SD - (SAU 29)	(13,361)	(13,361)	(13,361)	(13,361)	3,776	-
HA VERHILL - EMP/POL	(30,923)	(30,923)	(30,923)	(30,923)	12,453	-
HA VERHILL COOP SD - (SAU 23)	(238,415)	(238,415)	(238,415)	(238,415)	8,105	-
HEBRON - EMP/POL	(6,244)	(6,244)	(6,244)	(6,244)	(128)	-
HENNIKER - EMP/FIRE/POL	(97,234)	(97,234)	(97,234)	(97,234)	(6,942)	-
HENNIKER SD - (SAU 24)	(115,146)	(115,146)	(115,146)	(115,146)	10,605	-
HILL SD - (SAU 18)	(10,525)	(10,525)	(10,525)	(10,525)	2,496	-
HILLSBORO-DEERING SD (SAU 34)	(437,052)	(437,052)	(437,052)	(437,052)	(37,014)	-
HILLSBOROUGH - FIRE/POL	(58,203)	(58,203)	(58,203)	(58,203)	10,138	-
HILLSBOROUGH COUNTY - EMP/POL	(1,285,049)	(1,285,049)	(1,285,049)	(1,285,049)	(24,649)	-
HINSDALE - EMP/POL	(31,662)	(31,662)	(31,662)	(31,662)	14,045	-
HINSDALE SD - (SAU 92)	(208,070)	(208,070)	(208,070)	(208,070)	(17,421)	-
HOLDERNESS - EMP/FIRE/POL	(47,501)	(47,501)	(47,501)	(47,501)	(6,274)	-
HOLDERNESS SD - (SAU 48)	(53,533)	(53,533)	(53,533)	(53,533)	18,436	-
HOLLIS - EMP/FIRE/POL	(208,087)	(208,087)	(208,087)	(208,087)	(14,582)	-
HOLLIS SD - (SAU 41)	(151,750)	(151,750)	(151,750)	(151,750)	30,433	-
HOLLIS-BROOKLINE COOP (SAU 41)	(234,705)	(234,705)	(234,705)	(234,705)	69,839	-
HOOKSETT - EMP/FIRE/POLICE	(330,505)	(330,505)	(330,505)	(330,505)	44,959	-
HOOKSETT PUBLIC LIBRARY - EMP	(11,921)	(11,921)	(11,921)	(11,921)	(2,080)	-
HOOKSETT SD - (SAU 15)	(323,366)	(323,366)	(323,366)	(323,366)	19,038	-
HOOKSETT SEWER COMMISSION	(9,983)	(9,983)	(9,983)	(9,983)	1,024	-
HOOKSETT VILLAGE WATER PRECNCT	1,812	1,812	1,812	1,812	5,905	-
HOPKINTON - EMP/FIRE/POL	(97,681)	(97,681)	(97,681)	(97,681)	9,493	-
HOPKINTON SD - EMP/TEACH	(316,258)	(316,258)	(316,258)	(316,258)	20,085	-
HUDSON - EMP/FIRE/POL	(757,280)	(757,280)	(757,280)	(757,280)	(55,196)	-
HUDSON SD - EMP/TEACH	(964,607)	(964,607)	(964,607)	(964,607)	(31,322)	-
INTER-LAKES SD - (SAU 02)	(308,619)	(308,619)	(308,619)	(308,619)	74,131	-
JACKSON - EMP/POL	(12,219)	(12,219)	(12,219)	(12,219)	5,318	-
JACKSON SD - (SAU 09)	(18,681)	(18,681)	(18,681)	(18,681)	(458)	-
JAFFREY - EMP/FIRE/POL	(153,751)	(153,751)	(153,751)	(153,751)	(19,881)	-
JAFFREY-RINDGE COOP SD	(445,813)	(445,813)	(445,813)	(445,813)	28,933	-
JEFFERSON - EMP	(3,898)	(3,898)	(3,898)	(3,898)	(236)	-
JOHN STARK REG SD - (SAU 24)	(329,090)	(329,090)	(329,090)	(329,090)	(40,823)	-
KEARSARGE REG COOP SD	(472,244)	(472,244)	(472,244)	(472,244)	111,827	-
KEENE - EMP/FIRE/POL	(1,214,065)	(1,214,065)	(1,214,065)	(1,214,065)	(189,117)	-
KEENE SD - (SAU 29)	(1,177,384)	(1,177,384)	(1,177,384)	(1,177,384)	(31,596)	-
KENSINGTON - POLICE	(15,575)	(15,575)	(15,575)	(15,575)	2,129	-
KENSINGTON SD - (SAU 16)	(74,805)	(74,805)	(74,805)	(74,805)	(13,617)	-
KINGSTON - EMP/FIRE/POL	(95,214)	(95,214)	(95,214)	(95,214)	(6,242)	-
LACONIA - EMP/FIRE/POL	(473,214)	(473,214)	(473,214)	(473,214)	60,580	-
LACONIA HOUSING & REDEVELOPMNT	20,664	20,664	20,664	20,664	31,600	-

SCHEDULE OF DEFERRED INFLOW AND OUTFLOWS BY YEAR

Schedule of Deferred Inflows and Outflows

Entity	2015	2016	2017	2018	2019	Thereafter
LACONIA SD - EMPL/TEACH	\$ (597,054)	\$ (597,054)	\$ (597,054)	\$ (597,054)	\$ 49,697	\$ -
LACONIA WATER WORKS - EMP	(51,303)	(51,303)	(51,303)	(51,303)	(12,622)	-
LAFAYETTE REG COOP SD (SAU 35)	(40,829)	(40,829)	(40,829)	(40,829)	4,040	-
LAKES REGION MUTUAL FIRE AID	(49,393)	(49,393)	(49,393)	(49,393)	(14,592)	-
LAKES REGION PLANNING COMM.	(12,976)	(12,976)	(12,976)	(12,976)	(1,210)	-
LANCASTER - EMP/FIRE/POL	(66,706)	(66,706)	(66,706)	(66,706)	4,775	-
LANDAFF SD - (SAU 35)	(2,733)	(2,733)	(2,733)	(2,733)	653	-
LANGDON - POLICE	(2,051)	(2,051)	(2,051)	(2,051)	1,008	-
LEBANON - EMP/FIRE/POL	(822,907)	(822,907)	(822,907)	(822,907)	(124,003)	-
LEBANON SD(SAU 88) - EMP/TEACH	(517,867)	(517,867)	(517,867)	(517,867)	133,748	-
LEE - EMP/FIRE/POL	(68,699)	(68,699)	(68,699)	(68,699)	(1,439)	-
LEMPSTER - EMP/POL	(9,347)	(9,347)	(9,347)	(9,347)	(14)	-
LINCOLN - EMP/POL	(58,290)	(58,290)	(58,290)	(58,290)	10,960	-
LINCOLN-WOODSTOCK SD	(119,912)	(119,912)	(119,912)	(119,912)	9,591	-
LISBON - POLICE	(15,964)	(15,964)	(15,964)	(15,964)	3,218	-
LISBON REG SD - (SAU 35)	(60,923)	(60,923)	(60,923)	(60,923)	36,977	-
LITCHFIELD - EMP/FIRE/POL	(97,646)	(97,646)	(97,646)	(97,646)	2,101	-
LITCHFIELD SD - EMP/TEACH	(447,338)	(447,338)	(447,338)	(447,338)	(42,807)	-
LITTLETON - EMP/FIRE/POL	(74,009)	(74,009)	(74,009)	(74,009)	34,209	-
LITTLETON PUBLIC LIBRARY - EMP	(7,405)	(7,405)	(7,405)	(7,405)	(1,408)	-
LITTLETON SD - EMP/TEACH	(300,170)	(300,170)	(300,170)	(300,170)	10,305	-
LITTLETON WATER & LIGHT DEPT	(43,064)	(43,064)	(43,064)	(43,064)	(487)	-
LONDONDERRY - EMP/FIRE/POL	(907,232)	(907,232)	(907,232)	(907,232)	(1,003)	-
LONDONDERRY SD - EMP/TEACH	(1,430,846)	(1,430,846)	(1,430,846)	(1,430,846)	(1,058)	-
LOUDON - EMP/FIRE/POL	(19,714)	(19,714)	(19,714)	(19,714)	26,563	-
LYME - EMP/POL	(37,868)	(37,868)	(37,868)	(37,868)	(8,850)	-
LYME SD - (SAU 76)	(54,162)	(54,162)	(54,162)	(54,162)	12,088	-
LYNDEBOROUGH - POLICE	(18,514)	(18,514)	(18,514)	(18,514)	(10,256)	-
MADISON - EMP/POL	(18,917)	(18,917)	(18,917)	(18,917)	7,365	-
MADISON SD - (SAU 13)	(81,156)	(81,156)	(81,156)	(81,156)	(16,391)	-
MANCHESTER - FIRE/POL	(3,329,670)	(3,329,670)	(3,329,670)	(3,329,670)	(148,916)	-
MANCHESTER SD - EMPL/TEACHER	(3,106,606)	(3,106,606)	(3,106,606)	(3,106,606)	150,358	-
MARLBOROUGH - EMP/POL	(26,755)	(26,755)	(26,755)	(26,755)	(3,103)	-
MARLBOROUGH SD - (SAU 29)	(47,073)	(47,073)	(47,073)	(47,073)	7,828	-
MARLOW - EMP	348	348	348	348	3,694	-
MARLOW SD - (SAU 29)	(6,477)	(6,477)	(6,477)	(6,477)	1,296	-
MASCENIC REG SD - (SAU 87)	(279,021)	(279,021)	(279,021)	(279,021)	(463)	-
MASCOMA VALLEY SD - EMPL/TEACH	(312,953)	(312,953)	(312,953)	(312,953)	53,576	-
MASON - POLICE	(13,734)	(13,734)	(13,734)	(13,734)	294	-
MASON SD (SAU 89)	(13,569)	(13,569)	(13,569)	(13,569)	3,276	-
MAXFIELD PUBLIC LIBRARY	(3,494)	(3,494)	(3,494)	(3,494)	(297)	-
MEREDITH - EMP/FIRE/POL	(197,284)	(197,284)	(197,284)	(197,284)	(2,170)	-
MERIDEN VILLAGE WATER DISTRICT	(2,213)	(2,213)	(2,213)	(2,213)	(276)	-
MERRIMACK - EMP/FIRE/POL	(647,826)	(647,826)	(647,826)	(647,826)	20,958	-
MERRIMACK COUNTY - EMP/POL	(1,264,578)	(1,264,578)	(1,264,578)	(1,264,578)	(2,354)	-
MERRIMACK SD - EMP/TEACH	(1,145,757)	(1,145,757)	(1,145,757)	(1,145,757)	56,261	-
MERRIMACK VALLEY SD (SAU 46)	(592,148)	(592,148)	(592,148)	(592,148)	68,338	-
MERRIMACK VILLAGE DISTRICT	(33,533)	(33,533)	(33,533)	(33,533)	(3,761)	-
MIDDLETON - POLICE	(38,646)	(38,646)	(38,646)	(38,646)	(12,083)	-
MILAN SD - (SAU 20)	(18,754)	(18,754)	(18,754)	(18,754)	2,999	-

SCHEDULE OF DEFERRED INFLOW AND OUTFLOWS BY YEAR

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Entity	2015	2016	2017	2018	2019	Thereafter
MILFORD - EMP/FIRE/POL	\$ (283,075)	\$ (283,075)	\$ (283,075)	\$ (283,075)	\$ 3,014	\$ -
MILFORD AREA COMMUNICATION CTR	(1,499)	(1,499)	(1,499)	(1,499)	6,303	-
MILFORD SD - EMPL/TEACHER	(670,071)	(670,071)	(670,071)	(670,071)	60,461	-
MILTON - EMP/FIRE/POL	(76,666)	(76,666)	(76,666)	(76,666)	(10,814)	-
MILTON SD - (SAU 64)	(187,961)	(187,961)	(187,961)	(187,961)	(5,219)	-
MONADNOCK REG SD - (SAU 93)	(886,501)	(886,501)	(886,501)	(886,501)	(152,185)	-
MONROE - EMP	(3,092)	(3,092)	(3,092)	(3,092)	88	-
MONROE SD - EMP/TCH	(30,583)	(30,583)	(30,583)	(30,583)	2,902	-
MONT VERNON - EMP/POL	(26,473)	(26,473)	(26,473)	(26,473)	(1,996)	-
MONT VERNON SD - (SAU 39)	(73,647)	(73,647)	(73,647)	(73,647)	(13,394)	-
MOULTONBOROUGH - EMP/FIRE/POL	(189,622)	(189,622)	(189,622)	(189,622)	(28,040)	-
MOULTONBOROUGH SD - EMP/TEACH	(298,285)	(298,285)	(298,285)	(298,285)	(9,203)	-
NASHUA - EMP/FIRE/POL	(2,922,614)	(2,922,614)	(2,922,614)	(2,922,614)	(72,658)	-
NASHUA AIRPORT AUTHORITY - EMP	(34,620)	(34,620)	(34,620)	(34,620)	(15,793)	-
NASHUA HOUSING AUTHORITY	(33,716)	(33,716)	(33,716)	(33,716)	4,018	-
NE INTERSTATE WATER POL CNTRL	(7,916)	(7,916)	(7,916)	(7,916)	(1,030)	-
NELSON - EMP	(7,498)	(7,498)	(7,498)	(7,498)	(1,011)	-
NELSON SD - (SAU 29)	17,488	17,488	17,488	17,488	19,217	-
NEW BOSTON - POLICE	(34,354)	(34,354)	(34,354)	(34,354)	(5,276)	-
NEW BOSTON SD - (SAU 19)	(121,331)	(121,331)	(121,331)	(121,331)	10,764	-
NEW CASTLE - EMP/FIRE/POL	(39,650)	(39,650)	(39,650)	(39,650)	(1,955)	-
NEW CASTLE SD - (SAU 50)	(11,437)	(11,437)	(11,437)	(11,437)	5,328	-
NEW DURHAM - EMP/POL	(35,708)	(35,708)	(35,708)	(35,708)	4,597	-
NEW HAMPTON - EMP/POL/FIRE	(19,289)	(19,289)	(19,289)	(19,289)	10,433	-
NEW IPSWICH - EMP/POL	3,057	3,057	3,057	3,057	31,767	-
NEW LONDON - EMP/FIRE/POL	(113,324)	(113,324)	(113,324)	(113,324)	(9,215)	-
NEW LONDON-SPRINGFIELD WTR SYS	(7,199)	(7,199)	(7,199)	(7,199)	(1,032)	-
NEWBURY - POLICE	(18,834)	(18,834)	(18,834)	(18,834)	334	-
NEWFIELDS - EMP/POL	(11,111)	(11,111)	(11,111)	(11,111)	5,796	-
NEWFIELDS SD - (SAU 16)	(35,381)	(35,381)	(35,381)	(35,381)	1,526	-
NEWFOUND AREA SD - EMP/TEACH	(382,266)	(382,266)	(382,266)	(382,266)	39,615	-
NEWINGTON - EMP/FIRE/POL	(134,018)	(134,018)	(134,018)	(134,018)	(467)	-
NEWINGTON SD - (SAU 50)	(15,680)	(15,680)	(15,680)	(15,680)	4,139	-
NEWMARKET - EMP/POL/FIRE	(126,727)	(126,727)	(126,727)	(126,727)	9,450	-
NEWMARKET SD - EMP/TEACH	(221,323)	(221,323)	(221,323)	(221,323)	78,260	-
NEWPORT - EMP/FIRE/POL	(233,430)	(233,430)	(233,430)	(233,430)	(47,634)	-
NEWPORT SD - (SAU 43)	(404,633)	(404,633)	(404,633)	(404,633)	(73,308)	-
NEWTON - EMP/POL	(42,259)	(42,259)	(42,259)	(42,259)	(6,273)	-
NEXT CHARTER SCHOOL	25,299	25,299	25,299	25,299	18,225	-
NH COMMUNITY DEVELOPMENTAL FIN	(4,504)	(4,504)	(4,504)	(4,504)	765	-
NH LAND & COMMUNITY HERITAGE	4,039	4,039	4,039	4,039	4,332	-
NH MUNICIPAL BOND BANK - EMP	(7,677)	(7,677)	(7,677)	(7,677)	(1,057)	-
NH RETIREMENT SYSTEM	-	-	-	-	-	-
NORTH CONWAY WTR PRCT&FIRE DEP	(41,176)	(41,176)	(41,176)	(41,176)	(3,184)	-
NORTH COUNTRY CHARTER ACADEMY	(7,131)	(7,131)	(7,131)	(7,131)	3,303	-
NORTH COUNTRY EDUCATION SERVIC	(46,617)	(46,617)	(46,617)	(46,617)	(6,432)	-
NORTH HAMPTON - EMP/FIRE/POL	(175,507)	(175,507)	(175,507)	(175,507)	(7,451)	-
NORTH HAMPTON SD - (SAU 21)	(203,792)	(203,792)	(203,792)	(203,792)	(20,842)	-
NORTHFIELD - EMP/POL	(70,320)	(70,320)	(70,320)	(70,320)	(11,946)	-
NORTHUMBERLAND - EMP/POL	(52,785)	(52,785)	(52,785)	(52,785)	(14,152)	-

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Entity	2015	2016	2017	2018	2019	Thereafter
NORTHUMBERLAND SD - (SAU 58)	\$ (156,170)	\$ (156,170)	\$ (156,170)	\$ (156,170)	\$ (29,420)	\$ -
NORTHWOOD - EMP/FIRE/POL	(51,187)	(51,187)	(51,187)	(51,187)	6,271	-
NORTHWOOD SD - (SAU 44)	(103,480)	(103,480)	(103,480)	(103,480)	4,814	-
NOTTINGHAM - FIRE/POL	(12,087)	(12,087)	(12,087)	(12,087)	12,792	-
NOTTINGHAM SD - (SAU 44)	(74,006)	(74,006)	(74,006)	(74,006)	33,594	-
ORFORD - EMP/POL	(18,666)	(18,666)	(18,666)	(18,666)	(3,172)	-
OSSIPEE - EMP/POL	(85,480)	(85,480)	(85,480)	(85,480)	7,656	-
OYSTER RIVER COOP SD	(732,817)	(732,817)	(732,817)	(732,817)	3,946	-
PEASE DEVELOPMENT AUTHORITY	(106,569)	(106,569)	(106,569)	(106,569)	6,912	-
PELHAM - EMP/FIRE/POL	(342,720)	(342,720)	(342,720)	(342,720)	(5,843)	-
PELHAM SD - (SAU 28)	(352,952)	(352,952)	(352,952)	(352,952)	58,837	-
PEMBROKE - EMP/POL	(69,484)	(69,484)	(69,484)	(69,484)	12,442	-
PEMBROKE SD - (SAU 53)	(328,545)	(328,545)	(328,545)	(328,545)	83,967	-
PEMI BAKER COOP - (SAU 48)	(277,682)	(277,682)	(277,682)	(277,682)	(19,190)	-
PENACOOK BOSCAWEN WATER PRCNCT	(5,803)	(5,803)	(5,803)	(5,803)	(960)	-
PETERBOROUGH - EMP/FIRE/POL	(178,462)	(178,462)	(178,462)	(178,462)	(12,478)	-
PIERMONT POLICE	(5,435)	(5,435)	(5,435)	(5,435)	(928)	-
PIERMONT SD - (SAU 23)	(20,293)	(20,293)	(20,293)	(20,293)	4,357	-
PITTSBURG - EMP/POL	(3,972)	(3,972)	(3,972)	(3,972)	4,548	-
PITTSBURG SD - (SAU 07)	(58,484)	(58,484)	(58,484)	(58,484)	(5,442)	-
PITTSFIELD - EMP/FIRE/POL	17,428	17,428	17,428	17,428	52,440	-
PITTSFIELD SD - (SAU 51)	(203,460)	(203,460)	(203,460)	(203,460)	(4,199)	-
PLAINFIELD - EMP/POL	(23,513)	(23,513)	(23,513)	(23,513)	3,114	-
PLAINFIELD SD - EMP/TEACH	(49,513)	(49,513)	(49,513)	(49,513)	22,755	-
PLAISTOW - EMP/FIRE/POL	(197,770)	(197,770)	(197,770)	(197,770)	(23,017)	-
PLAISTOW PUBLIC LIBRARY - EMP	(11,420)	(11,420)	(11,420)	(11,420)	(5,213)	-
PLYMOUTH - EMP/FIRE/POL	(174,544)	(174,544)	(174,544)	(174,544)	(11,395)	-
PLYMOUTH SD - (SAU 48)	(140,391)	(140,391)	(140,391)	(140,391)	11,145	-
PLYMOUTH VILLAGE WATER & SEWER	(22,751)	(22,751)	(22,751)	(22,751)	(3,348)	-
PORTSMOUTH - EMP/FIRE/POL	(1,204,968)	(1,204,968)	(1,204,968)	(1,204,968)	(7,055)	-
PORTSMOUTH HOUSING AUTHORITY	(99,094)	(99,094)	(99,094)	(99,094)	(26,874)	-
PORTSMOUTH SD - EMPL/TEACHER	(818,480)	(818,480)	(818,480)	(818,480)	117,102	-
PORTSMOUTH-JOSIE F. PRESCOTT	(2,817)	(2,817)	(2,817)	(2,817)	(312)	-
PROFILE COOP SD - (SAU 35)	(112,745)	(112,745)	(112,745)	(112,745)	(4,315)	-
PROSPECT MOUNTAIN HIGH SCHOOL	(141,906)	(141,906)	(141,906)	(141,906)	9,267	-
RAYMOND - EMP/FIRE/POL	(215,586)	(215,586)	(215,586)	(215,586)	(38,570)	-
RAYMOND SD - EMP/TEACH	(408,665)	(408,665)	(408,665)	(408,665)	(8,954)	-
RINDGE - EMP/FIRE/POL	(72,625)	(72,625)	(72,625)	(72,625)	80	-
RIVENDELL INTERSTATE SD	(39,546)	(39,546)	(39,546)	(39,546)	4,929	-
ROCHESTER - EMP/FIRE/POL	(935,327)	(935,327)	(935,327)	(935,327)	(145,024)	-
ROCKINGHAM COUNTY-EMP/POL/FIRE	(1,479,110)	(1,479,110)	(1,479,110)	(1,479,110)	(247,689)	-
ROCKINGHAM PLANNING COMM - EMP	(11,921)	(11,921)	(11,921)	(11,921)	678	-
ROLLINSFORD - POLICE	(12,264)	(12,264)	(12,264)	(12,264)	2,506	-
ROLLINSFORD SD - (SAU 56)	(50,251)	(50,251)	(50,251)	(50,251)	7,171	-
RUMNEY - EMP/POL	(11,395)	(11,395)	(11,395)	(11,395)	3,513	-
RUMNEY SD - (SAU 48) EMP/TEACH	(25,936)	(25,936)	(25,936)	(25,936)	(139)	-
RYE - EMP/FIRE/POL	(220,646)	(220,646)	(220,646)	(220,646)	(30,535)	-
RYE SD - (SAU 50)	(185,813)	(185,813)	(185,813)	(185,813)	3,023	-
RYE WATER DISTRICT - EMP	(10,489)	(10,489)	(10,489)	(10,489)	(994)	-
SALEM - EMP/FIRE/POL	(841,746)	(841,746)	(841,746)	(841,746)	223,254	-

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SALEM HOUSING AUTHORITY - EMP	\$ (26,194)	\$ (26,194)	\$ (26,194)	\$ (26,194)	\$ (9,967)	\$ -
SALEM SD - EMP/TEACH	(946,729)	(946,729)	(946,729)	(946,729)	155,731	-
SALISBURY - EMP	(1,907)	(1,907)	(1,907)	(1,907)	(55)	-
SANBORN REG COOP SD (SAU 17)	(513,466)	(513,466)	(513,466)	(513,466)	59,241	-
SANBORNTON - EMP/FIRE/POL	(31,118)	(31,118)	(31,118)	(31,118)	10,308	-
SANBORNTON PUBLIC LIBRARY	3,490	3,490	3,490	3,490	3,286	-
SANDOWN - EMP/FIRE/POL	(43,237)	(43,237)	(43,237)	(43,237)	3,882	-
SANDOWN PUBLIC LIBRARY	(9,151)	(9,151)	(9,151)	(9,151)	(4,811)	-
SANDWICH - POLICE	(7,011)	(7,011)	(7,011)	(7,011)	1,565	-
SAU 02 - EMP/TEACH	(21,436)	(21,436)	(21,436)	(21,436)	(596)	-
SAU 03 - EMP/TEACH	(301,096)	(301,096)	(301,096)	(301,096)	47,754	-
SAU 06 - EMP	(42,898)	(42,898)	(42,898)	(42,898)	(5,615)	-
SAU 07 - EMP/TEACH	(15,408)	(15,408)	(15,408)	(15,408)	(1,505)	-
SAU 09 - EMP/TEACH	(49,519)	(49,519)	(49,519)	(49,519)	(14,306)	-
SAU 10 (DERRY COOP SD)	(863,255)	(863,255)	(863,255)	(863,255)	147,645	-
SAU 13 - EMP	(11,888)	(11,888)	(11,888)	(11,888)	(74)	-
SAU 15 - EMP/TEACH	(31,508)	(31,508)	(31,508)	(31,508)	(6,780)	-
SAU 16 - EMP/TEACH	(81,469)	(81,469)	(81,469)	(81,469)	(10,844)	-
SAU 18 - EMP/TEACH	(109,284)	(109,284)	(109,284)	(109,284)	(43,870)	-
SAU 19 - EMP/TEACH	(92,095)	(92,095)	(92,095)	(92,095)	(35,519)	-
SAU 20 - EMP	(21,916)	(21,916)	(21,916)	(21,916)	(3,013)	-
SAU 21 - EMP/TEACH	(25,248)	(25,248)	(25,248)	(25,248)	3,313	-
SAU 23 - EMP/TEACH	(40,308)	(40,308)	(40,308)	(40,308)	3,344	-
SAU 24 - EMP/TEACH	(19,946)	(19,946)	(19,946)	(19,946)	9,223	-
SAU 28 - EMP	(166,976)	(166,976)	(166,976)	(166,976)	(101,477)	-
SAU 29 - EMP/TEACH	(94,063)	(94,063)	(94,063)	(94,063)	(18,187)	-
SAU 34 - EMP/TEACH	(28,553)	(28,553)	(28,553)	(28,553)	(3,464)	-
SAU 35 - EMP/TEACH	(27,106)	(27,106)	(27,106)	(27,106)	(399)	-
SAU 39 - EMP	(64,960)	(64,960)	(64,960)	(64,960)	(9,382)	-
SAU 41 - EMP	(61,650)	(61,650)	(61,650)	(61,650)	(22,422)	-
SAU 42	(2,443,589)	(2,443,589)	(2,443,589)	(2,443,589)	405,413	-
SAU 43 - EMP/TEACH	(1,683)	(1,683)	(1,683)	(1,683)	11,055	-
SAU 44 - EMP/TEACH	(48,646)	(48,646)	(48,646)	(48,646)	(6,597)	-
SAU 46 - EMP	(18,888)	(18,888)	(18,888)	(18,888)	(1,891)	-
SAU 48 - EMP/TEACH	(25,658)	(25,658)	(25,658)	(25,658)	6,178	-
SAU 50 - EMP/TEACH	(51,289)	(51,289)	(51,289)	(51,289)	(15,135)	-
SAU 53 - EMP/TEACH	(96,382)	(96,382)	(96,382)	(96,382)	965	-
SAU 54 (ROCHESTER SD)	(1,041,233)	(1,041,233)	(1,041,233)	(1,041,233)	145,320	-
SAU 55 - EMP	(24,364)	(24,364)	(24,364)	(24,364)	4,974	-
SAU 56 - EMP/TEACH	(30,863)	(30,863)	(30,863)	(30,863)	3,092	-
SAU 58 - EMP	2,146	2,146	2,146	2,146	8,399	-
SAU 61 - EMP	(24,084)	(24,084)	(24,084)	(24,084)	(2,174)	-
SAU 64 - EMP/TEACH	(44,698)	(44,698)	(44,698)	(44,698)	(7,930)	-
SAU 70 - EMP	(55,090)	(55,090)	(55,090)	(55,090)	(15,022)	-
SEABROOK - FIRE/POL	(222,525)	(222,525)	(222,525)	(222,525)	71,214	-
SEABROOK SD (SAU 21)	(207,979)	(207,979)	(207,979)	(207,979)	28,091	-
SEACOAST CHARTER SCH - TEACH	(41,320)	(41,320)	(41,320)	(41,320)	(5,508)	-
SHAKER REGIONAL SD - (SAU 80)	(419,634)	(419,634)	(419,634)	(419,634)	(4,890)	-
SHELBURNE - EMP	(3,426)	(3,426)	(3,426)	(3,426)	88	-
SOMERSWORTH - EMP/FIRE/POL	(332,579)	(332,579)	(332,579)	(332,579)	(13,897)	-

SCHEDULE OF DEFERRED INFLOW AND OUTFLOWS BY YEAR

Schedule of Deferred Inflows and Outflows

Entity	2015	2016	2017	2018	2019	Thereafter
SOMERSWORTH HOUSING AUTHORITY	\$ (20,981)	\$ (20,981)	\$ (20,981)	\$ (20,981)	\$ (3,366)	\$ -
SOMERSWORTH SD - (SAU 56)	(362,901)	(362,901)	(362,901)	(362,901)	57,825	-
SOUHEGAN COOP SD - (SAU 39)	(431,522)	(431,522)	(431,522)	(431,522)	(29,908)	-
SOUTH HAMPTON - POLICE	(22,121)	(22,121)	(22,121)	(22,121)	(11,209)	-
SOUTH HAMPTON SD - (SAU 21)	(19,161)	(19,161)	(19,161)	(19,161)	2,521	-
SOUTHERN NH PLANNING COMM	(16,831)	(16,831)	(16,831)	(16,831)	2,156	-
SPRINGFIELD - EMP/POL	(13,925)	(13,925)	(13,925)	(13,925)	(1,983)	-
STARK - EMP	(3,069)	(3,069)	(3,069)	(3,069)	139	-
STARK SD - (SAU 58)	(5,875)	(5,875)	(5,875)	(5,875)	624	-
STATE OF NEW HAMPSHIRE	(26,411,579)	(26,411,579)	(26,411,579)	(26,411,577)	(1,745,518)	-
STEWARTSTOWN - EMP/POL	(1,703)	(1,703)	(1,703)	(1,703)	(119)	-
STEWARTSTOWN SD - (SAU 07)	(7,060)	(7,060)	(7,060)	(7,060)	6,078	-
STODDARD SD - (SAU 24)	(1,491)	(1,491)	(1,491)	(1,491)	3,925	-
STRAFFORD - FIRE / POLICE	11,556	11,556	11,556	11,556	22,142	-
STRAFFORD COUNTY - EMP/POL	(818,370)	(818,370)	(818,370)	(818,370)	(1,778)	-
STRAFFORD SD (SAU 44)	(179,853)	(179,853)	(179,853)	(179,853)	(28,743)	-
STRAFFORD - EMP	(2,326)	(2,326)	(2,326)	(2,326)	119	-
STRAFFORD SD - (SAU 58)	(18,859)	(18,859)	(18,859)	(18,859)	695	-
STRATHAM - EMP/POL	(88,095)	(88,095)	(88,095)	(88,095)	4,409	-
STRATHAM SD - (SAU 16)	(113,173)	(113,173)	(113,173)	(113,173)	52,068	-
SUGAR HILL - EMP/POL	(12,052)	(12,052)	(12,052)	(12,052)	1,661	-
SULLIVAN COUNTY - EMP/POL	(434,776)	(434,776)	(434,776)	(434,776)	(29,938)	-
SUNAPEE - EMP/POL	(87,083)	(87,083)	(87,083)	(87,083)	(4,360)	-
SUNAPEE SD (SAU 85)- EMP/TEACH	(149,946)	(149,946)	(149,946)	(149,946)	39,644	-
SURRY VILLAGE CHARTER SCHOOL	(12,308)	(12,308)	(12,308)	(12,308)	(13)	-
SUTTON - POLICE	(1,007)	(1,007)	(1,007)	(1,007)	7,360	-
SWANZEY - POLICE/FIRE	(31,682)	(31,682)	(31,682)	(31,682)	15,770	-
SWNH DISTRICT FIRE MUTUAL AID	(41,907)	(41,907)	(41,907)	(41,907)	(1,016)	-
TAMWORTH - EMP/FIRE/POL	(35,076)	(35,076)	(35,076)	(35,076)	(4,124)	-
TAMWORTH SD - (SAU 13)	(44,784)	(44,784)	(44,784)	(44,784)	32,402	-
THORNTON - EMP/POL	(15,366)	(15,366)	(15,366)	(15,366)	8,109	-
THORNTON SD - (SAU 48)	(52,291)	(52,291)	(52,291)	(52,291)	17,500	-
TILTON - EMP/POL	(76,703)	(76,703)	(76,703)	(76,703)	19,414	-
TILTON-NORTHFIELD FIRE DIST	(94,043)	(94,043)	(94,043)	(94,043)	(16,630)	-
TIMBERLANE REG SD (SAU 55)	(1,145,423)	(1,145,423)	(1,145,423)	(1,145,423)	122,781	-
TROY - EMP/POL	(24,147)	(24,147)	(24,147)	(24,147)	(1,765)	-
TROY WATER AND SEWER	(6,238)	(6,238)	(6,238)	(6,238)	(547)	-
TUFTONBORO - EMP/FIRE/POL	(29,178)	(29,178)	(29,178)	(29,178)	4,337	-
UNITY - EMP	2,517	2,517	2,517	2,517	4,633	-
UNITY SD - (SAU 06)	(26,844)	(26,844)	(26,844)	(26,844)	(2,121)	-
VILLAGE DISTRICT OF EASTMAN	(1,923)	(1,923)	(1,923)	(1,923)	2,270	-
VILLAGE DISTRICT OF EIDELWEISS	(2,697)	(2,697)	(2,697)	(2,697)	(715)	-
VIRTUAL LEARNING ACADEMY CHART	10,926	10,926	10,926	10,926	41,503	-
WAKEFIELD - EMP/FIRE/POL	(81,032)	(81,032)	(81,032)	(81,032)	3,967	-
WAKEFIELD SD - (SAU 64)	(103,244)	(103,244)	(103,244)	(103,244)	6,200	-
WALPOLE - EMP/POL	(44,766)	(44,766)	(44,766)	(44,766)	(6,264)	-
WARNER - EMP/POL	(39,250)	(39,250)	(39,250)	(39,250)	(1,355)	-
WARNER VILLAGE WATER DISTRICT	(6,547)	(6,547)	(6,547)	(6,547)	(1,952)	-
WARREN SD - (SAU 23)	(27,453)	(27,453)	(27,453)	(27,453)	(1,665)	-

SCHEDULE OF DEFERRED INFLOW AND OUTFLOWS BY YEAR

Schedule of Deferred Inflows and Outflows

Entity	2015	2016	2017	2018	2019	Thereafter
WASHINGTON - EMP/POL	\$ (11,875)	\$ (11,875)	\$ (11,875)	\$ (11,875)	\$ 1,585	\$ -
WASHINGTON SD - (SAU 34)	(30,822)	(30,822)	(30,822)	(30,822)	(11,985)	-
WATERVILLE ESTATES VILLAGE DIS	(20,042)	(20,042)	(20,042)	(20,042)	(5,724)	-
WATERVILLE VALLEY EMP/FIRE/POL	(60,190)	(60,190)	(60,190)	(60,190)	(2,675)	-
WATERVILLE VALLEY SD (SAU 48)	(2,426)	(2,426)	(2,426)	(2,426)	8,389	-
WEARE - EMP/POL	(142,449)	(142,449)	(142,449)	(142,449)	(30,783)	-
WEARE SD - (SAU 24)	(134,424)	(134,424)	(134,424)	(134,424)	41,513	-
WEBSTER - EMP/POL	(6,165)	(6,165)	(6,165)	(6,165)	3,510	-
WEEKS PUBLIC LIBRARY	(4,447)	(4,447)	(4,447)	(4,447)	(564)	-
WENTWORTH SD - (SAU 48)	2,315	2,315	2,315	2,315	11,889	-
WESTMORELAND - EMP	(6,879)	(6,879)	(6,879)	(6,879)	11	-
WESTMORELAND SD - (SAU 29)	(28,441)	(28,441)	(28,441)	(28,441)	3,849	-
WHITE MTN REG SD - EMP/TEACH	(343,464)	(343,464)	(343,464)	(343,464)	4,780	-
WHITEFIELD - EMP/POL/FIRE	(41,059)	(41,059)	(41,059)	(41,059)	275	-
WILMOT - EMP/POL	(18,246)	(18,246)	(18,246)	(18,246)	(3,628)	-
WILTON - POL	(16,267)	(16,267)	(16,267)	(16,267)	10,867	-
WILTON-LYNDEBOROUGH (SAU 63)	(101,282)	(101,282)	(101,282)	(101,282)	66,518	-
WINCHESTER - EMP/POL	(50,764)	(50,764)	(50,764)	(50,764)	607	-
WINCHESTER SD - (SAU 94)	(68,668)	(68,668)	(68,668)	(68,668)	33,135	-
WINDHAM - EMP/FIRE/POL	(294,266)	(294,266)	(294,266)	(294,266)	53,407	-
WINDHAM SD - (SAU 95)	(567,926)	(567,926)	(567,926)	(567,926)	106,632	-
WINNACUNNET COOP SD (SAU 21)	(414,674)	(414,674)	(414,674)	(414,674)	16,443	-
WINNISQUAM REG COOP SD	(397,046)	(397,046)	(397,046)	(397,046)	3,016	-
WOLFEBORO - EMP/FIRE/POL	(260,844)	(260,844)	(260,844)	(260,844)	(26,281)	-
WOODSTOCK - EMP/POL	(23,946)	(23,946)	(23,946)	(23,946)	5,871	-
WOODSVILLE FIRE DISTRICT	(15,293)	(15,293)	(15,293)	(15,293)	(1,744)	-
WOODSVILLE WATER & LIGHT DEPT	(14,280)	(14,280)	(14,280)	(14,280)	273	-
<i>Total for All Entities</i>	\$ (120,068,608)	\$ (120,068,608)	\$ (120,068,608)	\$ (120,068,606)	\$ -	\$ -

Deferred inflows/outflows from the change in employer's proportional share are spread over 5.6076 years beginning with Fiscal Year 2014. Other deferred inflows and outflows for employers are allocated as the proportionate share of the collective plan deferred inflow and outflows.

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



June 30, 2015

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

Dear Board Members:

Please find enclosed copies of the GASB No. 68 Employer Reporting Accounting Schedules report of the New Hampshire Retirement System.

Respectfully submitted,

David T. Kausch, FSA, EA, MAAA

cc: Jack Dianis, NHRS (email)
George Lagos, NHRS (email)
Larry Johansen, NHRS (email)