

Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

(With Independent Auditors' Report Thereon)



KPMG LLP Two Financial Center 60 South Street Boston, MA 02111

Independent Auditors' Report

The Board of Trustees New Hampshire Retirement System:

We have audited the accompanying schedules of employer allocations of the Cost-Sharing Multiple-Employer Defined Benefit Pension Plan of the New Hampshire Retirement System (the System), as of and for the years ended June 30, 2014 and 2013, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense included in the accompanying schedules of pension amounts by employer of the System as of and for the year ended June 30, 2014, the total for all entities of the column titled net pension liability included in the accompanying schedules of pension amounts by employer of the System as of and for the year ended June 30, 2014, the total for all entities of the column titled net pension liability included in the accompanying schedules of pension amounts by employer of the System as of June 30, 2013 (collectively, the specified column totals), and the related notes.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on the schedules of employer allocations and the specified column totals included in the schedules of pension amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedules of employer allocations and specified column totals included in the schedules of pension amounts by employers that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Cost-Sharing Multiple-Employer Defined Benefit Pension Plan of the New Hampshire Retirement System as of and for the year ended June 30, 2014, and the employer Defined Benefit Pension Plan of the Renefit Pension Plan of the Cost-Sharing Multiple-Employer Defined Benefit Pension Plan of the New Hampshire Retirement System as of and for the year ended June 30, 2013, in accordance with U.S. generally accepted accounting principles.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the System as of and for the years ended June 30, 2014 and 2013, and our reports thereon, dated December 9, 2014 and December 10, 2013, respectively, expressed unmodified opinions on those financial statements.

Restriction on Use

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



June 30, 2015

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
ALBANY - EMP	\$ 4,033.77	0.00124337%	\$ 3,085.60	0.00124092%
ALEXANDRIA - EMP/POL	38,148.25	0.01175879%	28,566.55	0.01148849%
ALLENSTOWN - EMP/FIRE/POL	177,737.58	0.05478573%	134,325.13	0.05402098%
ALLENSTOWN SD - (SAU 53)	290,592.15	0.08957196%	220,174.05	0.08854649%
ALLENSTOWN SEWER COMMISSION	38,753.65	0.01194540%	31,762.64	0.01277385%
ALSTEAD - POLICE	19,175.55	0.00591066%	9,986.99	0.00401643%
ALTON - EMP/FIRE/POL	368,468.23	0.11357643%	278,201.69	0.11188323%
ALTON SD - EMP/TEACH	483,851.77	0.14914219%	363,583.86	0.14622102%
AMHERST - FIRE/POL	298,533.54	0.09201981%	231,551.06	0.09312193%
AMHERST SD - (SAU 39)	1,358,603.64	0.41877520%	1,097,162.68	0.44124139%
ANDOVER - POLICE	11,218.63	0.00345802%	8,388.98	0.00337376%
ANDOVER SD - (SAU 46)	160,447.09	0.04945612%	115,005.95	0.04625147%
ANDROSCOGGIN VALLEY REG REFUSE	52,180.89	0.01608421%	39,732.25	0.01597896%
ANTRIM - EMP/POL	141,372.81	0.04357667%	104,743.00	0.04212406%
ASHLAND - EMP/POL	91,435.43	0.02818400%	67,137.57	0.02700044%
ASHLAND ELECTRIC DEPT - EMP	29,087.06	0.00896578%	22,277.64	0.00895931%
ASHLAND SD - (SAU 02)	160,774.41	0.04955701%	127,000.95	0.05107545%
ATKINSON - EMP/POLICE	93,887.85	0.02893994%	74,449.52	0.02994106%
AUBURN - EMP/FIRE/POL	178,034.98	0.05487740%	135,797.70	0.05461320%
AUBURN SD - (SAU 15)	390,592.40	0.12039598%	289,593.78	0.11646474%
BAKER FREE LIBRARY - EMP	12,060.18	0.00371742%	9,646.20	0.00387937%
BARNSTEAD - EMP/FIRE/POL	142,304.09	0.04386373%	127,207.23	0.05115841%
BARNSTEAD SD - EMP/TEACH	403,574.96	0.12439771%	301,486.44	0.12124756%
BARRINGTON - EMP/POL/FIRE	282,613.85	0.08711273%	216,060.19	0.08689204%
BARRINGTON SD - EMP/TEACH	742,308.80	0.22880883%	524,265.76	0.21084180%
BARTLETT - FIRE/POL	45,343.51	0.01397666%	32,984.79	0.01326536%
BARTLETT SD - (SAU 09)	312,326.57	0.09627136%	238,236.24	0.09581049%
BATH SD - (SAU 23)	56,617.87	0.01745186%	41,042.81	0.01650602%
BCEP SOLID WASTE DISTRICT	38,707.56	0.01193120%	32,752.89	0.01317209%

Schedules of Employer Allocations

	2014		2013		
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share	
BEDFORD - EMP/FIRE/POL	\$ 1,362,125.64	0.41986082%	\$ 1,036,814.12	0.41697126%	
BEDFORD SD - EMP/TEACH	2,961,120.56	0.91273409%	2,203,757.14	0.88627592%	
BELKNAP COUNTY - EMP/POL	1,006,933.48	0.31037659%	807,287.96	0.32466367%	
BELKNAP COUNTY CONSERV. DIST	5,721.16	0.00176349%	4,647.12	0.00186891%	
BELMONT - EMP/FIRE/POL	480,644.06	0.14815345%	360,853.42	0.14512293%	
BENNINGTON - EMP/POL	48,784.66	0.01503736%	40,599.45	0.01632771%	
BERLIN - EMP/FIRE/POL	907,293.58	0.27966365%	678,419.27	0.27283708%	
BERLIN HOUSING AUTHORITY - EMP	24,100.18	0.00742863%	17,575.24	0.00706816%	
BERLIN WATER WORKS - EMP	84,317.40	0.02598995%	63,670.64	0.02560616%	
BETHLEHEM - EMP/FIR/POL	102,639.09	0.03163741%	76,807.49	0.03088935%	
BETHLEHEM SD - (SAU 35)	169,954.33	0.05238662%	124,687.20	0.05014494%	
BOSCAWEN - EMP/POL	123,580.08	0.03809225%	96,599.70	0.03884910%	
BOW - EMP/FIRE/POL	425,132.50	0.13104260%	330,421.22	0.13288414%	
BOW SD - EMP/TEACH (SAU 67)	1,416,285.99	0.43655517%	1,074,635.73	0.43218182%	
BRADFORD - POLICE	35,137.52	0.01083077%	27,061.07	0.01088304%	
BRENTWOOD - EMP/FIRE/POL	113,174.09	0.03488472%	77,231.16	0.03105974%	
BRENTWOOD SD - (SAU 16)	251,344.62	0.07747432%	189,590.56	0.07624685%	
BRIDGEWATER - POLICE/FIRE	7,444.53	0.00229470%	7,786.48	0.00313146%	
BRISTOL - EMP/FIRE/POL	280,612.94	0.08649597%	219,096.23	0.08811303%	
BROOKLINE - EMP/FIRE/POL	158,780.99	0.04894256%	129,788.48	0.05219650%	
BROOKLINE PUBLIC LIBRARY - EMP	5,304.77	0.00163514%	4,224.67	0.00169902%	
BROOKLINE SD - (SAU 41)	429,547.61	0.13240351%	328,245.33	0.13200907%	
CAMPTON - EMP/POL	90,062.87	0.02776093%	63,727.34	0.02562896%	
CAMPTON SD - (SAU 48)	308,956.84	0.09523268%	224,714.51	0.09037251%	
CAMPTON/THORNTON FIRE DEPT	39,407.41	0.01214692%	40,766.28	0.01639481%	
CANAAN - EMP/POL	124,082.25	0.03824704%	89,380.27	0.03594569%	
CANDIA - POLICE	83,902.70	0.02586212%	66,042.33	0.02655997%	
CANDIA SD - (SAU 15)	264,660.79	0.08157889%	209,441.53	0.08423024%	
CANTERBURY - EMP/POL/FIRE	51,765.59	0.01595620%	40,059.71	0.01611065%	
CARROLL - EMP/FIRE/POL	79,525.01	0.02451274%	48,634.51	0.01955914%	

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
CARROLL COUNTY - EMP/POL	\$ 1,019,869.12	0.31436387%	\$ 775,279.66	0.31179102%
CENTER HARBOR - POLICE	42,352.99	0.01305486%	30,372.94	0.01221496%
CENTRAL HOOKSETT WATER PRECNCT	14,595.80	0.00449900%	13,833.70	0.00556344%
CHARLESTOWN - EMP/POL	130,171.98	0.04012414%	101,182.31	0.04069207%
CHESHIRE COUNTY - EMP/POL	1,605,258.49	0.49480395%	1,194,743.98	0.48048526%
CHESTER - EMP/FIRE/POL	147,959.48	0.04560694%	110,685.28	0.04451384%
CHESTER SD - (SAU 82)	349,111.30	0.10760987%	261,580.32	0.10519868%
CHESTERFIELD - EMP/POL	120,479.55	0.03713655%	87,980.67	0.03538282%
CHESTERFIELD SD - (SAU 29)	225,308.36	0.06944892%	172,691.60	0.06945067%
CHICHESTER - EMP/POL	66,923.88	0.02062858%	51,860.80	0.02085664%
CHICHESTER SD - (SAU 53)	224,441.44	0.06918170%	165,341.16	0.06649457%
CLAREMONT - EMP/FIRE/POL	848,116.87	0.26142305%	642,120.45	0.25823893%
CLAREMONT SD - (SAU 06)	1,397,880.95	0.43088201%	1,092,152.88	0.43922662%
CLARKSVILLE - EMP	3,492.95	0.00107666%	2,864.08	0.00115184%
COCHECO ARTS & TECH ACAD	20,188.01	0.00622274%	21,415.86	0.00861273%
COLEBROOK - EMP/POL	111,434.62	0.03434854%	81,349.45	0.03271597%
COLEBROOK SD - (SAU 07)	277,738.21	0.08560987%	207,378.39	0.08340051%
COMMUNITY COLLEGE SYSTEM OF NH	5,035,405.40	1.55211045%	3,688,620.86	1.48343743%
CONCORD - EMP/FIRE/POL	4,351,653.80	1.34135125%	3,387,989.36	1.36253370%
CONCORD REG SOL WASTE RES REC	15,268.85	0.00470646%	12,699.66	0.00510737%
CONCORD SD - EMP/TEACH	3,480,257.67	1.07275261%	3,008,093.41	1.20975251%
CONTOOCOOK VALLEY SD	2,358,618.33	0.72701915%	1,764,905.06	0.70978459%
CONWAY - EMP/POL	619,947.19	0.19109216%	470,013.42	0.18902336%
CONWAY SD - (SAU 09)	1,436,616.56	0.44282186%	1,131,842.43	0.45518840%
CONWAY VILLAGE FIRE DISTRICT	79,593.53	0.02453386%	62,677.35	0.02520669%
COOS COUNTY - EMP/POL	623,750.66	0.19226454%	487,946.78	0.19623554%
COOS COUNTY NURSING HOME - EMP	216,418.52	0.06670872%	179,487.89	0.07218390%
CORNISH - EMP	20,928.36	0.00645095%	15,912.78	0.00639958%
CORNISH SD - (SAU 06)	115,811.05	0.03569753%	80,510.53	0.03237859%
CROYDON SD - (SAU 43)	9,782.66	0.00301540%	6,883.75	0.00276841%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
DANVILLE - POL	\$ 53,693.46	0.01655044%	\$ 43,148.45	0.01735283%
DEERFIELD - EMP/POL	131,003.68	0.04038050%	108,429.55	0.04360666%
DEERFIELD SD - (SAU 53)	391,658.34	0.12072454%	286,669.75	0.11528879%
DEERING - POLICE	19,549.40	0.00602590%	16,592.10	0.00667278%
DERRY - EMP/FIRE/POL	2,932,803.59	0.90400568%	2,338,359.56	0.94040842%
DERRY HOUSING AUTHORITY - EMP	7,633.94	0.00235308%	6,308.39	0.00253702%
DORCHESTER - EMP	3,672.27	0.00113194%	2,894.15	0.00116393%
DOVER - EMP/FIRE/POL/TEACHER	4,654,575.04	1.43472352%	3,576,702.90	1.43842785%
DOVER HOUSING AUTHORITY	112,496.63	0.03467590%	91,295.55	0.03671595%
DRESDEN SD - (SAU 70)	721,914.98	0.22252266%	556,200.35	0.22368480%
DUBLIN - EMP/POL	76,269.82	0.02350937%	55,018.54	0.02212658%
DUNBARTON - EMP/POL	65,174.16	0.02008925%	48,957.85	0.01968918%
DUNBARTON SD - (SAU 67)	103,999.89	0.03205687%	76,329.16	0.03069698%
DURHAM - EMP/FIRE/POL	1,001,574.49	0.30872474%	651,211.53	0.26189505%
EAST KINGSTON - EMP/POL/FIRE	60,442.20	0.01863067%	52,407.24	0.02107640%
EAST KINGSTON SD - (SAU 16)	132,118.69	0.04072419%	95,735.43	0.03850152%
EFFINGHAM - POL	25,040.11	0.00771835%	18,342.65	0.00737679%
ENFIELD - EMP/POL	223,928.75	0.06902367%	172,929.84	0.06954648%
EPPING - EMP/FIRE/POL	330,060.84	0.10173776%	242,332.32	0.09745779%
EPPING SD - (SAU 14)	817,178.94	0.25188676%	615,171.92	0.24740115%
EPSOM - EMP/FIRE/POL	162,357.63	0.05004502%	124,024.53	0.04987843%
EPSOM SD - (SAU 53)	289,645.50	0.08928016%	208,720.73	0.08394035%
ERROL SD - (SAU 20)	17,330.90	0.00534207%	12,836.49	0.00516240%
EXETER - EMP/FIRE/POL	1,257,391.36	0.38757758%	973,305.44	0.39143023%
EXETER REG COOP SD - (SAU 16)	2,613,056.91	0.80544715%	2,087,454.30	0.83950288%
EXETER SD - (SAU 16)	953,724.39	0.29397545%	727,944.83	0.29275457%
FALL MOUNTAIN REG SD	1,432,019.12	0.44140474%	1,019,103.11	0.40984849%
FARMINGTON - FIRE/POL	168,021.17	0.05179075%	114,675.40	0.04611853%
FARMINGTON SD - (SAU 61)	817,834.00	0.25208868%	650,461.99	0.26159361%
FITZWILLIAM - EMP/POL	56,795.01	0.01750646%	50,493.22	0.02030665%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
FRANCESTOWN - EMP/POL	\$ 34,474.87	0.01062651%	\$ 23,427.87	0.00942189%
FRANCONIA - POLICE	38,850.46	0.01197524%	26,081.30	0.01048901%
FRANKLIN - EMP/FIRE/POL	693,648.41	0.21380978%	527,093.70	0.21197910%
FRANKLIN SD - (SAU 18)	655,014.60	0.20190132%	514,630.69	0.20696690%
FREEDOM - POLICE/FIRE	40,592.05	0.01251207%	31,859.45	0.01281278%
FREEDOM SD - (SAU 13)	80,321.82	0.02475835%	58,808.80	0.02365089%
FREMONT - POLICE	33,878.62	0.01044273%	28,348.03	0.01140061%
FREMONT SD - (SAU 83)	361,962.48	0.11157111%	284,683.53	0.11449000%
GILFORD - EMP/FIRE/POL	618,357.94	0.19060229%	486,646.74	0.19571271%
GILFORD SD - EMP/TEACH	1,215,446.72	0.37464859%	930,246.52	0.37411340%
GILMANTON - EMP/FIRE/POL	145,078.40	0.04471888%	109,634.08	0.04409109%
GILMANTON SD - EMP/TEACH	326,766.87	0.10072243%	258,681.00	0.10403267%
GOFFSTOWN - EMP/FIRE/POL	1,158,119.92	0.35697821%	880,180.93	0.35397873%
GOFFSTOWN SD - (SAU 19)	1,914,569.48	0.59014579%	1,476,153.02	0.59365837%
GOFFSTOWN VILLAGE WATER PRCNCT	7,752.38	0.00238959%	6,210.66	0.00249772%
GORHAM - EMP/FIRE/POL	242,417.15	0.07472252%	178,061.50	0.07161026%
GOSHEN - EMP/POL	10,905.25	0.00336143%	8,332.38	0.00335100%
GOSHEN-LEMPSTER SD	155,858.14	0.04804162%	115,288.48	0.04636509%
GOV WENTWORTH REG COOP SD	2,321,566.59	0.71559834%	1,732,577.18	0.69678342%
GRAFTON - EMP/POL	9,476.64	0.00292107%	7,009.19	0.00281886%
GRAFTON COUNTY - EMP/POL	1,652,177.01	0.50926609%	1,242,550.11	0.49971125%
GRANTHAM - EMP/POL	92,262.62	0.02843898%	67,136.97	0.02700020%
GRANTHAM SD (SAU75)	195,413.19	0.06023405%	139,578.79	0.05613383%
GREAT BAY eLEARNING CHARTER SC	77,677.83	0.02394337%	61,986.82	0.02492898%
GREENFIELD - EMP/POL	61,121.24	0.01883998%	46,592.87	0.01873806%
GREENLAND - EMP/POL	154,836.43	0.04772669%	111,868.60	0.04498973%
GREENLAND SD - (SAU 50)	285,297.72	0.08794000%	219,520.99	0.08828385%
GREENVILLE - EMP/POL	84,022.49	0.02589904%	53,875.87	0.02166704%
GROTON - EMP/POL	6,841.04	0.00210868%	2,822.16	0.00113498%
GRS COOP SD - (SAU 20)	326,383.88	0.10060438%	244,547.09	0.09834849%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
HAMPSTEAD - EMP/FIRE/POL	\$ 243,984.58	0.07520567%	\$ 179,287.00	0.07210311%
HAMPSTEAD SD - (SAU 55)	900,831.16	0.27767168%	667,922.29	0.26861555%
HAMPTON - EMP/FIRE/POL	1,743,607.49	0.53744856%	1,358,250.00	0.54624180%
HAMPTON FALLS - EMP/FIRE/POL	85,829.04	0.02645589%	69,050.36	0.02776970%
HAMPTON FALLS SD - (SAU 21)	301,089.93	0.09280779%	218,314.57	0.08779867%
HAMPTON SD - (SAU 90)	1,154,926.18	0.35599378%	874,630.53	0.35174655%
HANCOCK - POLICE	35,750.75	0.01101979%	26,036.21	0.01047088%
HANOVER - EMP/FIRE/POL	1,178,403.69	0.36323047%	949,285.92	0.38177040%
HANOVER SD - (SAU 70)	476,625.24	0.14691469%	347,757.14	0.13985605%
HARRISVILLE - POLICE	11,377.08	0.00350686%	8,124.49	0.00326739%
HARRISVILLE SD - (SAU 29)	52,890.84	0.01630304%	38,524.84	0.01549338%
HAVERHILL - EMP/POL	138,940.14	0.04282683%	99,849.25	0.04015596%
HAVERHILL COOP SD - (SAU 23)	680,223.12	0.20967158%	517,035.55	0.20793405%
HEBRON - EMP/POL	16,305.32	0.00502594%	12,564.95	0.00505319%
HENNIKER - EMP/FIRE/POL	231,852.37	0.07146604%	181,404.67	0.07295477%
HENNIKER SD - (SAU 24)	358,288.01	0.11043849%	268,953.94	0.10816410%
HILL SD - (SAU 18)	39,533.75	0.01218586%	28,969.93	0.01165072%
HILLSBORO-DEERING SD (SAU 34)	1,016,295.74	0.31326241%	798,675.82	0.32120016%
HILLSBOROUGH - FIRE/POL	202,355.15	0.06237383%	149,687.95	0.06019939%
HILLSBOROUGH COUNTY - EMP/POL	3,362,555.55	1.03647218%	2,590,369.75	1.04175831%
HINSDALE - EMP/POL	148,008.35	0.04562201%	105,951.60	0.04261012%
HINSDALE SD - (SAU 92)	484,724.74	0.14941127%	380,806.33	0.15314731%
HOLDERNESS - EMP/FIRE/POL	100,439.00	0.03095926%	80,327.62	0.03230503%
HOLDERNESS SD - (SAU 48)	226,622.05	0.06985385%	163,864.39	0.06590067%
HOLLIS - EMP/FIRE/POL	497,396.31	0.15331715%	389,004.47	0.15644432%
HOLLIS SD - (SAU 41)	545,361.25	0.16810184%	401,763.73	0.16157566%
HOLLIS-BROOKLINE COOP (SAU 41)	944,747.72	0.29120849%	686,860.42	0.27623182%
HOOKSETT - EMP/FIRE/POLICE	1,092,952.80	0.33689114%	813,718.65	0.32724987%
HOOKSETT PUBLIC LIBRARY - EMP	22,963.82	0.00707835%	18,709.27	0.00752423%
HOOKSETT SD - (SAU 15)	958,383.66	0.29541162%	724,400.94	0.29132934%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
HOOKSETT SEWER COMMISSION	\$ 31,522.18	0.00971638%	\$ 23,614.82	0.00949707%
HOOKSETT VILLAGE WATER PRECNCT	21,375.39	0.00658874%	13,233.23	0.00532195%
HOPKINTON - EMP/FIRE/POL	306,143.70	0.09436556%	229,581.76	0.09232995%
HOPKINTON SD - EMP/TEACH	943,831.18	0.29092598%	712,689.28	0.28661931%
HUDSON - EMP/FIRE/POL	1,800,699.31	0.55504651%	1,409,574.76	0.56688287%
HUDSON SD - EMP/TEACH	2,467,058.93	0.76044482%	1,907,575.13	0.76716162%
INTER-LAKES SD - (SAU 02)	1,163,528.99	0.35864550%	852,258.36	0.34274923%
JACKSON - EMP/POL	56,659.92	0.01746482%	40,591.67	0.01632458%
JACKSON SD - (SAU 09)	48,440.07	0.01493114%	37,370.79	0.01502926%
JAFFREY - EMP/FIRE/POL	327,013.82	0.10079855%	261,240.84	0.10506215%
JAFFREY-RINDGE COOP SD	1,333,251.66	0.41096072%	1,006,440.15	0.40475588%
JEFFERSON - EMP	9,483.86	0.00292330%	7,394.64	0.00297387%
JOHN STARK REG SD - (SAU 24)	707,646.87	0.21812466%	564,143.44	0.22687924%
KEARSARGE REG COOP SD	1,773,296.10	0.54659976%	1,299,510.96	0.52261896%
KEENE - EMP/FIRE/POL	2,439,374.52	0.75191139%	1,970,495.88	0.79246620%
KEENE SD - (SAU 29)	3,040,754.03	0.93728026%	2,347,429.87	0.94405618%
KENSINGTON - POLICE	51,564.85	0.01589432%	38,385.11	0.01543718%
KENSINGTON SD - (SAU 16)	141,564.36	0.04363572%	115,762.85	0.04655587%
KINGSTON - EMP/FIRE/POL	229,502.06	0.07074158%	179,230.38	0.07208034%
LACONIA - EMP/FIRE/POL	1,548,014.71	0.47715916%	1,154,171.19	0.46416827%
LACONIA HOUSING & REDEVELOPMNT	84,684.16	0.02610300%	48,057.24	0.01932698%
LACONIA SD - EMPL/TEACH	1,834,236.36	0.56538395%	1,379,347.65	0.55472655%
LACONIA WATER WORKS - EMP	82,484.49	0.02542497%	69,950.76	0.02813181%
LAFAYETTE REG COOP SD (SAU 35)	128,279.38	0.03954076%	96,165.97	0.03867467%
LAKES REGION MUTUAL FIRE AID	68,559.70	0.02113280%	60,329.06	0.02426229%
LAKES REGION PLANNING COMM.	29,667.53	0.00914470%	23,385.16	0.00940471%
LANCASTER - EMP/FIRE/POL	201,466.24	0.06209984%	151,867.94	0.06107610%
LANDAFF SD - (SAU 35)	10,284.00	0.00316993%	7,534.47	0.00303011%
LANGDON - POLICE	10,021.32	0.00308897%	7,143.62	0.00287292%
LEBANON - EMP/FIRE/POL	1,672,029.24	0.51538533%	1,347,646.00	0.54197723%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
LEBANON SD(SAU 88) - EMP/TEACH	\$ 1,994,050.70	0.61464503%	\$ 1,457,019.33	0.58596345%
LEE - EMP/FIRE/POL	179,229.75	0.05524567%	138,136.96	0.05555397%
LEMPSTER - EMP/POL	25,185.26	0.00776309%	19,311.52	0.00776643%
LINCOLN - EMP/POL	206,242.63	0.06357211%	152,229.80	0.06122163%
LINCOLN-WOODSTOCK SD	366,652.02	0.11301661%	275,905.57	0.11095980%
LISBON - POLICE	57,454.30	0.01770968%	42,318.76	0.01701916%
LISBON REG SD - (SAU 35)	329,058.91	0.10142893%	232,488.91	0.09349911%
LITCHFIELD - EMP/FIRE/POL	273,187.13	0.08420704%	208,262.95	0.08375625%
LITCHFIELD SD - EMP/TEACH	1,018,324.33	0.31388770%	803,319.80	0.32306781%
LITTLETON - EMP/FIRE/POL	352,096.38	0.10852998%	251,622.86	0.10119413%
LITTLETON PUBLIC LIBRARY - EMP	13,743.65	0.00423633%	11,284.77	0.00453835%
LITTLETON SD - EMP/TEACH	856,879.37	0.26412400%	651,259.10	0.26191419%
LITTLETON WATER & LIGHT DEPT	114,197.34	0.03520012%	87,785.59	0.03530437%
LONDONDERRY - EMP/FIRE/POL	2,446,856.67	0.75421768%	1,875,925.02	0.75443302%
LONDONDERRY SD - EMP/TEACH	3,861,421.19	1.19024223%	2,960,143.88	1.19046885%
LOUDON - EMP/FIRE/POL	171,377.47	0.05282529%	117,189.61	0.04712966%
LYME - EMP/POL	62,968.04	0.01940923%	52,979.99	0.02130674%
LYME SD - (SAU 76)	200,099.01	0.06167840%	146,919.94	0.05908619%
LYNDEBOROUGH - POLICE	4,428.96	0.00136518%	8,861.91	0.00356396%
MADISON - EMP/POL	83,872.66	0.02585286%	60,356.20	0.02427320%
MADISON SD - (SAU 13)	146,381.95	0.04512069%	120,935.13	0.04863598%
MANCHESTER - FIRE/POL	8,334,491.69	2.56901889%	6,467,361.79	2.60095221%
MANCHESTER SD - EMPL/TEACHER	9,062,617.93	2.79345611%	6,865,857.58	2.76121361%
MARLBOROUGH - EMP/POL	58,480.40	0.01802596%	46,477.94	0.01869184%
MARLBOROUGH SD - (SAU 29)	162,002.41	0.04993553%	119,992.35	0.04825683%
MARLOW - EMP	15,498.84	0.00477735%	9,908.08	0.00398469%
MARLOW SD - (SAU 29)	23,255.44	0.00716824%	17,133.91	0.00689067%
MASCENIC REG SD - (SAU 87)	751,855.46	0.23175149%	576,504.78	0.23185055%
MASCOMA VALLEY SD - EMPL/TEACH	1,083,849.64	0.33408519%	802,146.56	0.32259597%
MASON - POLICE	38,408.87	0.01183913%	29,282.49	0.01177642%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
MASON SD (SAU 89)	\$ 51,243.69	0.01579533%	\$ 37,527.57	0.01509231%
MAXFIELD PUBLIC LIBRARY	8,127.60	0.00250525%	6,386.97	0.00256862%
MEREDITH - EMP/FIRE/POL	523,420.73	0.16133890%	402,330.81	0.16180372%
MERIDEN VILLAGE WATER DISTRICT	4,760.94	0.00146751%	3,795.23	0.00152631%
MERRIMACK - EMP/FIRE/POL	1,843,615.35	0.56827493%	1,401,860.80	0.56378057%
MERRIMACK COUNTY - EMP/POL	3,406,396.23	1.04998560%	2,612,082.61	1.05049049%
MERRIMACK SD - EMP/TEACH	3,346,012.84	1.03137306%	2,534,546.43	1.01930808%
MERRIMACK VALLEY SD (SAU 46)	1,903,861.59	0.58684519%	1,422,773.73	0.57219104%
MERRIMACK VILLAGE DISTRICT	73,890.82	0.02277606%	58,637.77	0.02358211%
MIDDLETON - POLICE	50,677.33	0.01562075%	45,285.44	0.01821226%
MILAN SD - (SAU 20)	64,011.50	0.01973087%	47,462.09	0.01908763%
MILFORD - EMP/FIRE/POL	778,256.57	0.23988935%	594,887.41	0.23924342%
MILFORD AREA COMMUNICATION CTR	32,081.57	0.00988880%	21,227.87	0.00853712%
MILFORD SD - EMPL/TEACHER	2,079,393.26	0.64095097%	1,561,508.35	0.62798537%
MILTON - EMP/FIRE/POL	159,057.64	0.04902783%	127,676.01	0.05134693%
MILTON SD - (SAU 64)	484,657.35	0.14939050%	374,247.90	0.15050973%
MONADNOCK REG SD - (SAU 93)	1,718,541.74	0.52972231%	1,398,321.81	0.56235731%
MONROE - EMP	8,746.40	0.00269599%	6,656.71	0.00267710%
MONROE SD - EMP/TCH	95,540.51	0.02944935%	71,679.24	0.02882694%
MONT VERNON - EMP/POL	62,647.42	0.01931040%	49,080.90	0.01973866%
MONT VERNON SD - (SAU 39)	139,423.88	0.04297594%	114,003.70	0.04584840%
MOULTONBOROUGH - EMP/FIRE/POL	387,650.40	0.11948913%	312,066.67	0.12550257%
MOULTONBOROUGH SD - EMP/TEACH	765,025.69	0.23581108%	591,260.98	0.23778499%
NASHUA - EMP/FIRE/POL	7,573,747.49	2.33452754%	5,843,628.83	2.35010809%
NASHUA AIRPORT AUTHORITY - EMP	23,312.87	0.00718595%	26,289.10	0.01057258%
NASHUA HOUSING AUTHORITY	108,961.82	0.03358633%	81,371.73	0.03272493%
NE INTERSTATE WATER POL CNTRL	16,812.86	0.00518239%	13,434.75	0.00540300%
NELSON - EMP	15,754.07	0.00485603%	12,614.64	0.00507318%
NELSON SD - (SAU 29)	38,210.84	0.01177809%	19,039.16	0.00765690%
NEW BOSTON - POLICE	69,363.64	0.02138061%	55,976.52	0.02251185%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
NEW BOSTON SD - (SAU 19)	\$ 375,711.10	0.11580897%	\$ 282,222.65	0.11350032%
NEW CASTLE - EMP/FIRE/POL	98,437.77	0.03034240%	76,490.04	0.03076168%
NEW CASTLE SD - (SAU 50)	54,589.81	0.01682673%	38,999.83	0.01568440%
NEW DURHAM - EMP/POL	116,923.26	0.03604036%	87,164.69	0.03505466%
NEW HAMPTON - EMP/POL/FIRE	98,520.33	0.03036785%	69,947.06	0.02813032%
NEW IPSWICH - EMP/POL	133,008.01	0.04099831%	85,005.01	0.03418611%
NEW LONDON - EMP/FIRE/POL	265,224.50	0.08175265%	208,194.18	0.08372859%
NEW LONDON-SPRINGFIELD WTR SYS	14,862.78	0.00458129%	11,941.69	0.00480254%
NEWBURY - POLICE	52,375.09	0.01614407%	39,964.66	0.01607242%
NEWFIELDS - EMP/POL	55,788.72	0.01719628%	39,669.55	0.01595374%
NEWFIELDS SD - (SAU 16)	102,383.84	0.03155874%	77,658.41	0.03123156%
NEWFOUND AREA SD - EMP/TEACH	1,209,027.60	0.37266997%	905,535.50	0.36417548%
NEWINGTON - EMP/FIRE/POL	360,040.92	0.11097880%	276,201.35	0.11107876%
NEWINGTON SD - (SAU 50)	60,783.42	0.01873585%	44,379.22	0.01784781%
NEWMARKET - EMP/POL/FIRE	384,427.69	0.11849577%	289,606.28	0.11646976%
NEWMARKET SD - EMP/TEACH	946,023.60	0.29160177%	683,349.67	0.27481992%
NEWPORT - EMP/FIRE/POL	418,904.88	0.12912300%	346,467.38	0.13933736%
NEWPORT SD - (SAU 43)	767,309.79	0.23651513%	627,192.52	0.25223543%
NEWTON - EMP/POL	86,293.97	0.02659920%	69,484.12	0.02794414%
NEXT CHARTER SCHOOL	12,677.59	0.00390773%	0.00	0.0000000%
NH COMMUNITY DEVELOPMENTAL FIN	15,560.21	0.00479627%	11,519.34	0.00463269%
NH LAND & COMMUNITY HERITAGE	8,346.03	0.00257258%	4,087.42	0.00164382%
NH MUNICIPAL BOND BANK - EMP	16,030.05	0.00494109%	12,851.06	0.00516826%
NH RETIREMENT SYSTEM	0.00	0.0000000%	0.00	0.0000000%
NORTH CONWAY WTR PRCT&FIRE DEP	97,087.53	0.02992620%	76,111.41	0.03060941%
NORTH COUNTRY CHARTER ACADEMY	33,959.67	0.01046771%	24,266.58	0.00975919%
NORTH COUNTRY EDUCATION SERVIC	97,348.08	0.03000652%	78,042.58	0.03138606%
NORTH HAMPTON - EMP/FIRE/POL	441,081.91	0.13595883%	342,039.54	0.13755663%
NORTH HAMPTON SD - (SAU 21)	457,964.42	0.14116269%	362,118.80	0.14563182%
NORTHFIELD - EMP/POL	136,881.06	0.04219214%	111,281.81	0.04475375%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
NORTHUMBERLAND - EMP/POL	\$ 79,679.17	0.02456026%	\$ 68,617.31	0.02759554%
NORTHUMBERLAND SD - (SAU 58)	291,127.76	0.08973705%	238,822.83	0.09604639%
NORTHWOOD - EMP/FIRE/POL	166,197.77	0.05122870%	124,037.61	0.04988369%
NORTHWOOD SD - (SAU 44)	301,002.65	0.09278088%	228,136.66	0.09174878%
NOTTINGHAM - FIRE/POL	89,538.02	0.02759915%	61,806.07	0.02485629%
NOTTINGHAM SD - (SAU 44)	349,352.81	0.10768431%	249,848.22	0.10048043%
ORFORD - EMP/POL	36,330.65	0.01119854%	29,536.80	0.01187869%
OSSIPEE - EMP/POL	265,009.65	0.08168642%	199,034.06	0.08004471%
OYSTER RIVER COOP SD	1,997,608.89	0.61574181%	1,528,959.75	0.61489543%
PEASE DEVELOPMENT AUTHORITY	318,681.44	0.09823018%	240,567.55	0.09674806%
PELHAM - EMP/FIRE/POL	900,040.01	0.27742781%	692,949.73	0.27868073%
PELHAM SD - (SAU 28)	1,215,306.24	0.37460529%	900,097.93	0.36198867%
PEMBROKE - EMP/POL	243,080.36	0.07492695%	179,673.52	0.07225856%
PEMBROKE SD - (SAU 53)	1,261,121.48	0.38872736%	921,811.91	0.37072129%
PEMI BAKER COOP - (SAU 48)	664,941.73	0.20496125%	519,877.37	0.20907694%
PENACOOK BOSCAWEN WATER PRCNCT	11,421.29	0.00352049%	9,264.56	0.00372589%
PETERBOROUGH - EMP/FIRE/POL	426,705.06	0.13152732%	333,701.63	0.13420341%
PIERMONT POLICE	10,559.41	0.00325483%	8,587.99	0.00345380%
PIERMONT SD - (SAU 23)	74,207.28	0.02287361%	54,552.77	0.02193926%
PITTSBURG - EMP/POL	30,948.31	0.00953949%	21,296.13	0.00856458%
PITTSBURG SD - (SAU 07)	133,826.51	0.04125061%	105,472.47	0.04241743%
PITTSFIELD - EMP/FIRE/POL	186,106.88	0.05736548%	114,679.72	0.04612027%
PITTSFIELD SD - (SAU 51)	531,065.10	0.16369520%	409,273.66	0.16459590%
PLAINFIELD - EMP/POL	77,378.19	0.02385101%	57,646.00	0.02318325%
PLAINFIELD SD - EMP/TEACH	234,974.34	0.07242835%	167,962.27	0.06754869%
PLAISTOW - EMP/FIRE/POL	432,010.11	0.13316255%	343,386.86	0.13809848%
PLAISTOW PUBLIC LIBRARY - EMP	7,672.80	0.00236506%	8,660.56	0.00348298%
PLYMOUTH - EMP/FIRE/POL	420,936.85	0.12974933%	328,702.97	0.13219312%
PLYMOUTH SD - (SAU 48)	428,885.72	0.13219949%	322,777.20	0.12980997%
PLYMOUTH VILLAGE WATER & SEWER	46,578.59	0.01435736%	37,485.84	0.01507553%

Schedules of Employer Allocations

	2014		2013	
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
PORTSMOUTH - EMP/FIRE/POL	\$ 3,224,440.05	0.99389953%	\$ 2,475,127.75	0.99541191%
PORTSMOUTH HOUSING AUTHORITY	148,254.26	0.04569781%	127,957.52	0.05146015%
PORTSMOUTH SD - EMPL/TEACHER	2,732,264.73	0.84219170%	2,031,699.66	0.81708027%
PORTSMOUTH-JOSIE F. PRESCOTT	6,219.83	0.00191720%	4,933.97	0.00198427%
PROFILE COOP SD - (SAU 35)	285,449.01	0.08798664%	221,082.59	0.08891187%
PROSPECT MOUNTAIN HIGH SCHOOL	424,641.09	0.13089112%	320,523.86	0.12890376%
RAYMOND - EMP/FIRE/POL	410,991.49	0.12668378%	335,569.59	0.13495464%
RAYMOND SD - EMP/TEACH	1,064,375.27	0.32808242%	820,564.47	0.33000303%
RINDGE - EMP/FIRE/POL	196,590.79	0.06059703%	150,633.64	0.06057971%
RIVENDELL INTERSTATE SD	128,762.28	0.03968961%	96,062.38	0.03863301%
ROCHESTER - EMP/FIRE/POL	1,882,325.68	0.58020698%	1,520,033.87	0.61130575%
ROCKINGHAM COUNTY-EMP/POL/FIRE	2,895,048.66	0.89236812%	2,350,978.82	0.94548345%
ROCKINGHAM PLANNING COMM - EMP	35,213.24	0.01085411%	26,628.73	0.01070917%
ROLLINSFORD - POLICE	44,283.97	0.01365007%	32,604.70	0.01311250%
ROLLINSFORD SD - (SAU 56)	167,652.95	0.05167725%	124,675.18	0.05014010%
RUMNEY - EMP/POL	46,416.27	0.01430732%	33,701.83	0.01355373%
RUMNEY SD - (SAU 48) EMP/TEACH	69,468.32	0.02141287%	53,317.21	0.02144236%
RYE - EMP/FIRE/POL	460,399.04	0.14191313%	369,153.30	0.14846086%
RYE SD - (SAU 50)	515,495.17	0.15889593%	393,489.82	0.15824818%
RYE WATER DISTRICT - EMP	23,912.86	0.00737089%	18,858.88	0.00758440%
SALEM - EMP/FIRE/POL	3,267,176.83	1.00707269%	2,385,081.09	0.95919822%
SALEM HOUSING AUTHORITY - EMP	26,449.52	0.00815278%	25,587.06	0.01029024%
SALEM SD - EMP/TEACH	3,250,571.97	1.00195442%	2,408,357.92	0.96855937%
SALISBURY - EMP	4,912.96	0.00151437%	3,794.40	0.00152598%
SANBORN REG COOP SD (SAU 17)	1,650,807.27	0.50884388%	1,233,671.64	0.49614063%
SANBORNTON - EMP/FIRE/POL	129,924.62	0.04004789%	94,083.60	0.03783721%
SANBORNTON PUBLIC LIBRARY	5,185.23	0.00159829%	2,221.79	0.00089353%
SANDOWN - EMP/FIRE/POL	134,081.32	0.04132915%	100,697.36	0.04049704%
SANDOWN PUBLIC LIBRARY	3,337.64	0.00102879%	5,122.84	0.00206023%
SANDWICH - POLICE	25,900.69	0.00798361%	19,017.27	0.00764810%

Schedules of Employer Allocations

	2	014	2013			
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share		
SAU 02 - EMP/TEACH	\$ 55,272.22	0.01703708%	\$ 42,680.84	0.01716478%		
SAU 03 - EMP/TEACH	1,025,922.53	0.31622977%	760,852.83	0.30598904%		
SAU 06 - EMP	90,930.41	0.02802834%	72,688.60	0.02923287%		
SAU 07 - EMP/TEACH	34,944.10	0.01077115%	27,584.77	0.01109365%		
SAU 09 - EMP/TEACH	70,176.87	0.02163128%	61,415.42	0.02469919%		
SAU 10 (DERRY COOP SD)	2,989,067.70	0.92134850%	2,212,240.22	0.88968752%		
SAU 13 - EMP	31,787.23	0.00979808%	24,403.08	0.00981409%		
SAU 15 - EMP/TEACH	54,978.48	0.01694653%	45,753.74	0.01840059%		
SAU 16 - EMP/TEACH	171,899.04	0.05298606%	137,534.48	0.05531167%		
SAU 18 - EMP/TEACH	100,204.49	0.03088697%	100,192.58	0.04029404%		
SAU 19 - EMP/TEACH	90,895.25	0.02801750%	88,605.01	0.03563391%		
SAU 20 - EMP	45,829.93	0.01412659%	36,731.43	0.01477213%		
SAU 21 - EMP/TEACH	82,953.50	0.02556954%	61,812.93	0.02485905%		
SAU 23 - EMP/TEACH	123,790.22	0.03815703%	93,094.80	0.03743955%		
SAU 24 - EMP/TEACH	94,908.26	0.02925447%	67,824.26	0.02727660%		
SAU 28 - EMP	0.00	0.0000000%	54,098.55	0.02175659%		
SAU 29 - EMP/TEACH	173,287.47	0.05341403%	142,512.49	0.05731366%		
SAU 34 - EMP/TEACH	61,738.55	0.01903025%	49,167.28	0.01977340%		
SAU 35 - EMP/TEACH	71,455.53	0.02202541%	54,980.68	0.02211135%		
SAU 39 - EMP	133,789.71	0.04123926%	107,546.36	0.04325148%		
SAU 41 - EMP	66,860.22	0.02060896%	63,201.40	0.02541745%		
SAU 42	8,405,389.30	2.59087233%	6,226,125.44	2.50393518%		
SAU 43 - EMP/TEACH	53,707.55	0.01655478%	35,269.51	0.01418419%		
SAU 44 - EMP/TEACH	102,114.18	0.03147562%	81,781.89	0.03288989%		
SAU 46 - EMP	42,624.03	0.01313841%	33,677.68	0.01354401%		
SAU 48 - EMP/TEACH	96,794.41	0.02983585%	70,894.26	0.02851125%		
SAU 50 - EMP/TEACH	71,268.17	0.02196766%	62,694.64	0.02521364%		
SAU 53 - EMP/TEACH	264,723.68	0.08159827%	202,381.41	0.08139090%		
SAU 54 (ROCHESTER SD)	3,459,623.67	1.06639240%	2,574,136.42	1.03522982%		
SAU 55 - EMP	87,956.26	0.02711159%	64,760.93	0.02604464%		

Schedules of Employer Allocations

	2	014	2013			
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share		
SAU 56 - EMP/TEACH	\$ 97,148.94	0.02994513%	\$ 72,810.02	0.02928171%		
SAU 58 - EMP	31,551.21	0.00972533%	19,703.99	0.00792427%		
SAU 61 - EMP	55,409.16	0.01707929%	43,627.18	0.01754536%		
SAU 64 - EMP/TEACH	85,510.30	0.02635765%	69,767.59	0.02805814%		
SAU 70 - EMP	82,039.52	0.02528781%	70,890.02	0.02850955%		
SEABROOK - FIRE/POL	917,932.10	0.28294286%	665,576.46	0.26767214%		
SEABROOK SD (SAU 21)	686,883.52	0.21172458%	511,481.32	0.20570033%		
SEACOAST CHARTER SCH - TEACH	87,151.92	0.02686366%	69,734.36	0.02804478%		
SHAKER REGIONAL SD - (SAU 80)	1,112,091.29	0.34279038%	854,968.70	0.34383923%		
SHELBURNE - EMP	9,650.82	0.00297476%	7,349.60	0.00295576%		
SOMERSWORTH - EMP/FIRE/POL	836,826.61	0.25794295%	648,794.02	0.26092281%		
SOMERSWORTH HOUSING AUTHORITY	41,711.09	0.01285700%	33,765.42	0.01357930%		
SOMERSWORTH SD - (SAU 56)	1,237,693.15	0.38150582%	917,795.21	0.36910591%		
SOUHEGAN COOP SD - (SAU 39)	1,032,959.66	0.31839889%	807,658.34	0.32481262%		
SOUTH HAMPTON - POLICE	9,927.85	0.00306015%	13,585.68	0.00546370%		
SOUTH HAMPTON SD - (SAU 21)	62,974.82	0.01941132%	46,923.63	0.01887108%		
SOUTHERN NH PLANNING COMM	55,067.32	0.01697392%	41,056.49	0.01651152%		
SPRINGFIELD - EMP/POL	28,804.38	0.00887865%	23,134.54	0.00930392%		
STARK - EMP	8,913.40	0.00274746%	6,757.16	0.00271750%		
STARK SD - (SAU 58)	18,639.59	0.00574546%	13,954.44	0.00561200%		
STATE OF NEW HAMPSHIRE	63,601,316.73	19.60443275%	49,677,870.20	19.97874408%		
STEWARTSTOWN - EMP/POL	4,079.72	0.00125753%	3,189.52	0.00128272%		
STEWARTSTOWN SD - (SAU 07)	46,109.11	0.01421265%	32,098.86	0.01290907%		
STODDARD SD - (SAU 24)	21,494.48	0.00662545%	14,380.33	0.00578328%		
STRAFFORD - FIRE / POLICE	67,244.82	0.02072750%	39,732.81	0.01597918%		
STRAFFORD COUNTY - EMP/POL	2,203,312.78	0.67914786%	1,689,673.69	0.67952910%		
STRAFFORD SD (SAU 44)	358,148.61	0.11039552%	289,827.87	0.11655888%		
STRATFORD - EMP	6,825.47	0.00210388%	5,166.69	0.00207787%		
STRATFORD SD - (SAU 58)	54,036.30	0.01665612%	41,046.60	0.01650754%		
STRATHAM - EMP/POL	257,634.49	0.07941311%	195,113.05	0.07846781%		

Schedules of Employer Allocations

	2	014	201	3
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share
STRATHAM SD - (SAU 16)	\$ 537,342.51	0.16563014%	\$ 384,081.10	0.15446431%
SUGAR HILL - EMP/POL	39,959.33	0.01231704%	29,740.13	0.01196047%
SULLIVAN COUNTY - EMP/POL	1,041,618.75	0.32106796%	814,310.94	0.32748807%
SUNAPEE - EMP/POL	215,897.57	0.06654814%	167,800.12	0.06748348%
SUNAPEE SD (SAU 85)- EMP/TEACH	581,452.30	0.17922652%	424,513.80	0.17072496%
SURRY VILLAGE CHARTER SCHOOL	33,191.41	0.01023090%	25,447.16	0.01023398%
SUTTON - POLICE	35,440.18	0.01092406%	23,239.82	0.00934626%
SWANZEY - POLICE/FIRE	155,733.45	0.04800319%	110,952.76	0.04462141%
SWNH DISTRICT FIRE MUTUAL AID	108,717.32	0.03351096%	83,867.62	0.03372869%
TAMWORTH - EMP/FIRE/POL	76,434.91	0.02356025%	60,782.28	0.02444456%
TAMWORTH SD - (SAU 13)	265,101.59	0.08171476%	185,908.81	0.07476618%
THORNTON - EMP/POL	77,575.80	0.02391192%	55,134.30	0.02217313%
THORNTON SD - (SAU 48)	219,119.54	0.06754128%	158,611.61	0.06378818%
TILTON - EMP/POL	293,583.56	0.09049403%	214,664.80	0.08633086%
TILTON-NORTHFIELD FIRE DIST	180,146.40	0.05552822%	146,940.60	0.05909449%
TIMBERLANE REG SD (SAU 55)	3,640,923.78	1.12227624%	2,725,110.59	1.09594648%
TROY - EMP/POL	57,398.91	0.01769261%	44,934.17	0.01807099%
TROY WATER AND SEWER	14,418.46	0.00444434%	11,343.21	0.00456185%
TUFTONBORO - EMP/FIRE/POL	98,138.92	0.03025028%	72,904.38	0.02931965%
UNITY - EMP	13,799.17	0.00425345%	8,106.26	0.00326006%
UNITY SD - (SAU 06)	63,098.10	0.01944932%	49,492.45	0.01990417%
VILLAGE DISTRICT OF EASTMAN	15,290.95	0.00471327%	10,509.34	0.00422650%
VILLAGE DISTRICT OF EIDELWEISS	4,106.71	0.00126585%	3,528.91	0.00141921%
VIRTUAL LEARNING ACADEMY CHART	155,046.98	0.04779159%	96,704.67	0.03889132%
WAKEFIELD - EMP/FIRE/POL	236,576.20	0.07292211%	179,209.37	0.07207189%
WAKEFIELD SD - (SAU 64)	306,536.86	0.09448674%	231,638.50	0.09315710%
WALPOLE - EMP/POL	93,102.95	0.02869800%	74,698.57	0.03004122%
WARNER - EMP/POL	100,016.39	0.03082899%	77,381.05	0.03112002%
WARNER VILLAGE WATER DISTRICT	9,012.76	0.00277809%	7,948.22	0.00319650%
WARREN SD - (SAU 23)	66,767.83	0.02058048%	52,062.40	0.02093772%

Schedules of Employer Allocations

As of and for the Years Ended June 30, 2014 and 2013

	20)14	2013				
Employer	Employer Contribution	Proportionate Share	Employer Contribution	Proportionate Share			
WASHINGTON - EMP/POL	\$ 39,134.26	0.01206272%	\$ 29,149.15	0.01172279%			
WASHINGTON SD - (SAU 34)	29,988.64	0.00924368%	29,374.69	0.01181350%			
WATERVILLE ESTATES VILLAGE DIS	28,689.47	0.00884323%	25,042.10	0.01007108%			
WATERVILLE VALLEY EMP/FIRE/POL	150,723.59	0.04645895%	116,949.50	0.04703310%			
WATERVILLE VALLEY SD (SAU 48)	43,858.39	0.01351888%	29,142.28	0.01172003%			
WEARE - EMP/POL	247,994.05	0.07644154%	206,489.74	0.08304313%			
WEARE SD - (SAU 24)	547,832.79	0.16886366%	397,748.69	0.15996095%			
WEBSTER - EMP/POL	32,271.37	0.00994731%	22,862.13	0.00919437%			
WEEKS PUBLIC LIBRARY	9,516.95	0.00293350%	7,594.06	0.00305407%			
WENTWORTH SD - (SAU 48)	46,611.25	0.01436742%	29,386.06	0.01181807%			
WESTMORELAND - EMP	18,643.99	0.00574681%	14,282.97	0.00574412%			
WESTMORELAND SD - (SAU 29)	93,959.56	0.02896204%	69,963.33	0.02813686%			
WHITE MTN REG SD - EMP/TEACH	949,288.91	0.29260826%	725,032.25	0.29158323%			
WHITEFIELD - EMP/POL/FIRE	112,155.38	0.03457071%	85,815.43	0.03451204%			
WILMOT - EMP/POL	33,160.18	0.01022127%	27,350.65	0.01099950%			
WILTON - POL	92,286.40	0.02844631%	64,937.51	0.02611565%			
WILTON-LYNDEBOROUGH (SAU 63)	569,476.28	0.17553504%	401,004.45	0.16127031%			
WINCHESTER - EMP/POL	139,874.45	0.04311482%	106,881.72	0.04298418%			
WINCHESTER SD - (SAU 94)	332,900.10	0.10261293%	237,481.55	0.09550698%			
WINDHAM - EMP/FIRE/POL	1,032,595.38	0.31828660%	762,954.30	0.30683418%			
WINDHAM SD - (SAU 95)	2,008,706.14	0.61916242%	1,482,712.73	0.59629646%			
WINNACUNNET COOP SD (SAU 21)	1,193,563.01	0.36790317%	906,036.92	0.36437713%			
WINNISQUAM REG COOP SD	1,086,221.32	0.33481623%	830,924.71	0.33416956%			
WOLFEBORO - EMP/FIRE/POL	587,931.43	0.18122364%	464,631.82	0.18685906%			
WOODSTOCK - EMP/POL	90,809.75	0.02799114%	66,470.34	0.02673210%			
WOODSVILLE FIRE DISTRICT	33,553.61	0.01034255%	26,648.44	0.01071709%			
WOODSVILLE WATER & LIGHT DEPT	39,796.91	0.01226698%	30,356.80	0.01220847%			
Total	\$ 324,423,138	100.0000%	\$ 248,653,619	100.0000%			

See accompanying notes to schedules of employer allocations and schedules of pension amounts by employer.

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

As of and for the Year Ended June 30, 2014 and as of June 30, 2013

			2014 Deferred Outflows of Resources				2014 Deferred Inflows of Resources					2014 Pension Expense		
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
ALBANY - EMP	\$ 53,407	46,671	0	0	86	86	0	5,972	0	0	5,972	3,164	19	3,183
ALEXANDRIA - EMP/POL	494,440	441,376	0	0	9,558	9,558	0	56,474	0	0	56,474	29,926	2,075	32,001
ALLENSTOWN - EMP/FIRE/POL	2,324,947	2,056,429	0	0	27,044	27,044	0	263,122	0	0	263,122	139,429	5,869	145,298
ALLENSTOWN SD - (SAU 53)	3,810,850	3,362,160	0	0	36,264	36,264	0	430,191	0	0	430,191	227,960	7,870	235,830
ALLENSTOWN SEWER COMMISSION ALSTEAD - POLICE	549,759 172,858	448,381 221,862	0	0	0 66,986	0 66,986	0	57,371 28,387	0	29,297	86,668 28,387	30,401 15,043	(6,358) 14,538	24,043 29,581
ALTON - EMP/FIRE/POL	4,815,213	4,263,189	0	0	59,877	59,877	0	545,479	0	0	545,479	289,051	12,995	302,046
ALTON SD - EMP/TEACH	6,293,038	5,598,180	0	0	103,301	103,301	0	716,292	0	0	716,292	379,565	22,420	401,985
AMHERST - FIRE/POL	4,007,767	3,454,042	0	0	0	0	0	441,948	0	38,974	480,922	234,189	(8,459)	225,730
AMHERST SD - (SAU 39)	18,990,078	15,719,086	0	0	0	0	0	2,011,270	0	794,470	2,805,740	1,065,778	(172,426)	893,352
ANDOVER - POLICE	145,199	129,800	0	0	2,979	2,979	0	16,608	0	0	16,608	8,801	647	9,448
ANDOVER SD - (SAU 46)	1,990,564	1,856,378	0	0	113,326	113,326	0	237,525	0	0	237,525	125,865	24,595	150,460
ANDROSCOGGIN VALLEY REG REFUSE ANTRIM - EMP/POL	687,700 1,812,929	603,735 1,635,688	0	0	3,722 51,368	3,722 51,368	0	77,248 209,288	0	0	77,248 209,288	40,934 110,902	808 11,149	41,742 122,051
ASHLAND - EMP/POL	1,162,041	1,057,911	0	0	41,854	41,854	0	135,361	0	0	135,361	71,728	9,084	80,812
ASHLAND ELECTRIC DEPT - EMP	385,589	336,538	0	0	228	228	ő	43,060	0	0	43,060	22,818	50	22,868
ASHLAND SD - (SAU 02)	2,198,177	1,860,165	0	0	0	0	0	238,010	0	53,696	291,706	126,122	(11,654)	114,468
ATKINSON - EMP/POLICE	1,288,599	1,086,285	0	0	0	0	0	138,991	0	35,402	174,393	73,652	(7,684)	65,968
AUBURN - EMP/FIRE/POL	2,350,434	2,059,870	0	0	9,343	9,343	0	263,562	0	0	263,562	139,662	2,028	141,690
AUBURN SD - (SAU 15)	5,012,391	4,519,166	0	0	139,020	139,020	0	578,231	0	0	578,231	306,406	30,172	336,578
BAKER FREE LIBRARY - EMP BARNSTEAD - EMP/FIRE/POL	166,960 2,201,748	139,537 1,646,463	0	0	0	0	0	17,854 210,666	0	5,727 257,961	23,581 468,627	9,461 111,633	(1,243) (55,986)	8,218 55,647
BARNSTEAD SD - EMP/TEACH	5,218,234	4,669,375	0	0	111,399	111,399	0	597,450	0	257,901	597 450	316,591	24,177	340,768
BARRINGTON - EMP/POL/FIRE	3,739,646	3,269,851	0	0	7.804	7.804	0	418,380	0	0	418.380	221.701	1.694	223.395
BARRINGTON SD - EMP/TEACH	9,074,177	8,588,536	0	0	635,367	635,367	0	1,098,910	0	0	1,098,910	582,316	137,895	720,211
BARTLETT - FIRE/POL	570,913	524,626	0	0	25,154	25,154	0	67,126	0	0	67,126	35,570	5,459	41,029
BARTLETT SD - (SAU 09)	4,123,477	3,613,628	0	0	16,298	16,298	0	462,367	0	0	462,367	245,010	3,537	248,547
BATH SD - (SAU 23)	710,384	655,071	0	0	33,448	33,448	0	83,817	0	0	83,817	44,415	7,259	51,674
BCEP SOLID WASTE DISTRICT BEDFORD - EMP/FIRE/POL	566,898 17,945,544	447,848 15,759,836	0	0	0 102,183	0	0	57,303 2,016,484	0	43,881 0	101,184 2,016,484	30,365 1,068,541	(9,524) 22,177	20,841 1,090,718
BEDFORD SD - EMP/TEACH	38,143,405	34,260,257	0	0	935,639	102,183 935,639	0	4,383,628	0	0	4,383,628	2,322,898	203,064	2,525,962
BELKNAP COUNTY - EMP/POL	13,972,825	11,650,251	0	0	0	0	0	1,490,659	0	505,233	1,995,892	789,905	(109,652)	680,253
BELKNAP COUNTY CONSERV. DIST	80,434	66,194	0	0	0	0	0	8,470	0	3,728	12,198	4,488	(809)	3,679
BELMONT - EMP/FIRE/POL	6,245,778	5,561,067	0	0	107,168	107,168	0	711,543	0	0	711,543	377,049	23,259	400,308
BENNINGTON - EMP/POL	702,709	564,440	0	0	0	0	0	72,221	0	45,631	117,852	38,270	(9,903)	28,367
BERLIN - EMP/FIRE/POL	11,742,320	10,497,415	0	0	241,408	241,408	0	1,343,153	0	0	1,343,153	711,741	52,393	764,134
BERLIN HOUSING AUTHORITY - EMP BERLIN WATER WORKS - EMP	304,198 1,102.034	278,840 975,555	0	0	12,747 13,571	12,747 13,571	0	35,678 124,823	0	0	35,678 124,823	18,906 66,144	2,767 2,946	21,673 69,090
BETHLEHEM - EMP/FIR/POL	1,329,411	1,187,537	0	0	26,454	26,454	0	124,825	0	0	124,823	80,517	2,946 5,741	86,258
BETHLEHEM SD - (SAU 35)	2,158,130	1,966,377	0	0	79,272	79,272	0	251,600	0	0	251,600	133,323	17,205	150,528
BOSCAWEN - EMP/POL	1,671,982	1,429,825	0	0	0	0	0	182,947	0	26,764	209,711	96,944	(5,809)	91,135
BOW - EMP/FIRE/POL	5,719,047	4,918,796	0	0	0	0	0	629,364	0	65,122	694,486	333,502	(14,134)	319,368
BOW SD - EMP/TEACH (SAU 67)	18,600,174	16,386,473	0	0	154,655	154,655	0	2,096,663	0	0	2,096,663	1,111,028	33,565	1,144,593
BRADFORD - POLICE	468,383	406,542	0	0	0	0	0	52,017	0	1,849	53,866	27,564	(401)	27,163
BRENTWOOD - EMP/FIRE/POL	1,336,744	1,309,428	0	0	135,263	135,263	0	167,542	0	0	167,542	88,781	29,356	118,137
BRENTWOOD SD - (SAU 16) BRIDGEWATER - POLICE/FIRE	3,281,500 134,771	2,908,065 86,134	0	0	43,407	43,407	0	372,089 11,021	0	29,590	372,089 40,611	197,171 5.840	9,421 (6,422)	206,592 (582)
BRISTOL - EMP/FIRE/POL	3,792,195	3,246,700	0	0	0	0	0	415,418	0	29,390 57,184	472,602	220,131	(12,411)	207,720
BROOKLINE - EMP/FIRE/POL	2,246,425	1,837,101	0	0	Ő	Ő	Ő	235,059	Ő	115,069	350,128	124,558	(24,974)	99,584
BROOKLINE PUBLIC LIBRARY - EMP	73,122	61,376	0	0	0	0	0	7,853	0	2,259	10,112	4,161	(490)	3,671
BROOKLINE SD - (SAU 41)	5,681,386	4,969,879	0	0	13,949	13,949	0	635,900	0	0	635,900	336,965	3,027	339,992
CAMPTON - EMP/POL	1,103,015	1,042,030	0	0	75,392	75,392	0	133,329	0	0	133,329	70,651	16,363	87,014
CAMPTON SD - (SAU 48)	3,889,438	3,574,640	0	0	171,870	171,870	0	457,378	0	0	457,378	242,366	37,301	279,667
CAMPTON/THORNTON FIRE DEPT CANAAN - EMP/POL	705,597 1,547,025	455,945 1,435,635	0	0	0 81,382	0 81,382	0	58,339 183,691	0	150,218 0	208,557 183,691	30,914 97,338	(32,602) 17,663	(1,688) 115,001
CANAAN - EMP/POL CANDIA - POLICE	1,143,084	970,757	0	0	81,582	81,582	0	124,209	0	24,678	148,887	65,819	(5,356)	60,463
CANDIA SD - (SAU 15)	3,625,088	3,062,134	0	0	0	0	0	391,803	0	93,759	485,562	207,617	(20,349)	187,268
CANTERBURY - EMP/POL/FIRE	693,368	598,930	0	0	0	0	0	76,634	0	5,462	82,096	40,608	(1,185)	39,423
CARROLL - EMP/FIRE/POL	841,783	920,107	0	0	175,174	175,174	0	117,728	0	0	117,728	62,385	38,018	100,403
CARROLL COUNTY - EMP/POL	13,418,814	11,799,917	0	0	90,984	90,984	0	1,509,809	0	0	1,509,809	800,052	19,746	819,798
CENTER HARBOR - POLICE	525,706	490,025	0	0	29,701	29,701	0	62,699	0	0	62,699	33,224	6,446	39,670
CENTRAL HOOKSETT WATER PRECNCT CHARLESTOWN - EMP/POL	239,438 1.751.299	168,874 1,506,094	0	0	0	0	0	21,608 192,706	0	37,642 20,083	59,250 212,789	11,450 102,115	(8,169) (4,359)	3,281 97,756
CHARLESTOWN - EMP/POL CHESHIRE COUNTY - EMP/POL	20,679,050	1,506,094	0	0	506,351	506,351	0	2,376,417	0	20,083	2,376,417	1,259,270	(4,359) 109,895	97,756 1,369,165
CHEMINE COUNT I - EMF/FUL	20,079,050	10,372,091	0	0	500,551	500,551	0	2,370,417	0	0	2,370,417	1,239,270	109,095	1,309,103

(Continued)

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

	2014 Deferred Outflows of Resources					2014 Deferred Inflows of Resources					2014 Pension Expense			
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
CHESTER - EMP/FIRE/POL	\$ 1,915,780	1,711,896	0	0	38,656	38,656	0	219,038	0	0	219,038	116,069	8,389	124,458
CHESTER SD - (SAU 82) CHESTERFIELD - EMP/POL	4,527,524 1,522,800	4,039,229 1,393,952	0	0	85,266 62,017	85,266 62,017	0	516,823 178,357	0	0	516,823 178,357	273,866 94,512	18,506 13,460	292,372 107,972
CHESTERFIELD SD - (SAU 29)	2,989,007	2,606,825	0	0	02,017	02,017	0	333,545	0	62	333,607	176,747	(13)	176,734
CHICHESTER - EMP/POL	897,625	774,311	0	0	0	0	0	99,074	0	8,065	107,139	52,499	(1,750)	50,749
CHICHESTER SD - (SAU 53)	2,861,783	2,596,794	0	0	95,025	95,025	0	332,262	0	0	332,262	176,067	20,623	196,690
CLAREMONT - EMP/FIRE/POL CLAREMONT SD - (SAU 06)	11,114,047 18,903,367	9,812,738 16,173,526	0	0	112,600	112,600	0	1,255,548 2,069,416	0	295,090	1,255,548 2,364,506	665,319 1,096,590	24,438 (64,044)	689,757 1,032,546
CLARKSVILLE - EMP	49,573	40,413	0	0	0	0	0	5,171	0	2,659	7,830	2,740	(577)	2,163
COCHECO ARTS & TECH ACAD	370,673	233,576	0	0	0	0	0	29,886	0	84,517	114,403	15,837	(18,343)	(2,506)
COLEBROOK - EMP/POL	1,408,025	1,289,302	0	0	57,732	57,732	0	164,967	0	0	164,967	87,417	12,530	99,947
COLEBROOK SD - (SAU 07) COMMUNITY COLLEGE SYSTEM OF NH	3,589,378 63,843,950	3,213,440 58,259,797	0	0	78,129 2,428,480	78,129 2,428,480	0	411,162 7,454,390	0	0	411,162 7,454,390	217,876 3,950,103	16,957 527,059	234,833 4,477,162
CONCORD - EMP/FIRE/POL	58,640,514	50,348,769	0	0	2,428,480	2,428,480	0	6,442,167	0	749,074	7,191,241	3,413,723	(162,573)	3,251,150
CONCORD REG SOL WASTE RES REC	219,810	176,661	0	0	0	0	0	22,604	0	14,177	36,781	11,978	(3,077)	8,901
CONCORD SD - EMP/TEACH	52,065,141	40,266,689	0	0	0	0	0	5,152,156	0	4,844,718	9,996,874	2,730,143	(1,051,462)	1,678,681
CONTOOCOOK VALLEY SD CONWAY - EMP/POL	30,547,599 8,135,158	27,289,287 7,172,808	0	0	609,464 73,159	609,464 73,159	0	3,491,687 917,767	0	0	3,491,687 917,767	1,850,255 486,327	132,274 15,878	1,982,529 502,205
CONWAY SD - (SAU 09)	8,135,158 19,590,328	16,621,698	0	0	/5,159	/3,139	0	2,126,760	0	437,317	2,564,077	1,126,977	(94,912)	1,032,065
CONWAY VILLAGE FIRE DISTRICT	1,084,842	920,899	0	0	0	0	0	117,830	0	23,793	141,623	62,438	(5,164)	57,274
COOS COUNTY - EMP/POL	8,445,555	7,216,814	0	0	0	0	0	923,397	0	140,426	1,063,823	489,311	(30,477)	458,834
COOS COUNTY NURSING HOME - EMP CORNISH - EMP	3,106,639	2,503,969	0	0	0	0 1.817	0	320,385 30,982	0	193,618	514,003	169,773	(42,022)	127,751
CORNISH - EMP CORNISH SD - (SAU 06)	275,424 1,393,505	242,142 1,339,937	0	0	1,817 117,367	1,817	0	30,982 171,446	0	0	30,982 171,446	16,418 90,850	394 25,473	16,812 116,323
CROYDON SD - (SAU 43)	119,146	113,186	0	0	8,734	8,734	0	14,482	0	0	14,482	7,674	1,896	9,570
DANVILLE - POL	746,828	621,235	0	0	0	0	0	79,488	0	28,375	107,863	42,121	(6,158)	35,963
DEERFIELD - EMP/POL	1,876,737	1,515,717	0	0	0	0	0	193,937	0	114,087	308,024	102,768	(24,760)	78,008
DEERFIELD SD - (SAU 53) DEERING - POLICE	4,961,781 287,182	4,531,499 226,187	0	0	192,224	192,224	0	579,809 28.941	0	0 22,875	579,809 51,816	307,243 15,336	41,719 (4.965)	348,962 10,371
DERRY - EMP/FIRE/POL	40,473,152	33,932,628	0	0	0	0	0	4,341,708	0	1,287,307	5,629,015	2,300,684	(279,388)	2,021,296
DERRY HOUSING AUTHORITY - EMP	109,188	88,325	0	0	0	0	0	11,301	0	6,504	17,805	5,989	(1,412)	4,577
DORCHESTER - EMP	50,093	42,488	0	0	0	0	0	5,436	0	1,131	6,567	2,881	(246)	2,635
DOVER - EMP/FIRE/POL/TEACHER DOVER HOUSING AUTHORITY	61,906,834 1,580,175	53,853,578 1,301,590	0	0	0	0	0	6,890,610 166,539	0	130,996 72,142	7,021,606 238,681	3,651,355 88,250	(28,430) (15,657)	3,622,925 72,593
DRESDEN SD - (SAU 70)	9,626,912	8,352,579	0	0	0	0	0	1,068,719	0	41,097	1,109,816	566,318	(8,919)	557,399
DUBLIN - EMP/POL	952,280	882,444	0	0	48,899	48,899	0	112,909	0	0	112,909	59,831	10,613	70,444
DUNBARTON - EMP/POL	847,380	754,067	0	0	14,147	14,147	0	96,484	0	0	96,484	51,127	3,071	54,198
DUNBARTON SD - (SAU 67) DURHAM - EMP/FIRE/POL	1,321,132 11,271,398	1,203,282 11,588,248	0	0	48,090 1,656,035	48,090 1,656,035	0	153,961 1,482,726	0	0	153,961 1,482,726	81,584 785,701	10,437 359,414	92,021 1,145,115
EAST KINGSTON - EMP/POL/FIRE	907,083	699,318	0	0	1,050,055	1,050,055	0	89,478	0	86,488	175,966	47,415	(18,771)	28,644
EAST KINGSTON SD - (SAU 16)	1,657,022	1,528,617	0	0	78,600	78,600	0	195,588	0	0	195,588	103,643	17,059	120,702
EFFINGHAM - POL	317,481	289,715	0	0	12,079	12,079	0	37,069	0	0	37,069	19,643	2,621	22,264
ENFIELD - EMP/POL EPPING - EMP/FIRE/POL	2,993,131 4,194,373	2,590,863 3,818,814	0	0	0 151,353	0 151,353	0	331,503 488,620	0	18,488	349,991 488,620	175,664 258,921	(4,013) 32,848	171,651 291,769
EPPING SD - (SAU 14)	10,647,612	9,454,786	0	0	158,624	158,624	0	1,209,748	0	0	1,209,748	641,049	34,427	675,476
EPSOM - EMP/FIRE/POL	2,146,660	1,878,483	0	0	5,891	5,891	0	240,353	0	0	240,353	127,364	1,279	128,643
EPSOM SD - (SAU 53)	3,612,612	3,351,207	0	0	188,831	188,831	0	428,790	0	0	428,790	227,217	40,983	268,200
ERROL SD - (SAU 20) EXETER - EMP/FIRE/POL	222,179 16,846,313	200,519 14,548,057	0	0	6,354 0	6,354 0	0	25,657 1,861,436	0	0 136,241	25,657 1,997,677	13,596 986,380	1,379 (29,569)	14,975 956,811
EXETER REG COOP SD - (SAU 16)	36,130,395	30,233,149	0	0	0	0	0	3,868,357	0	1,204,310	5,072,667	2,049,854	(261,375)	1,788,479
EXETER SD - (SAU 16)	12,599,526	11,034,621	0	0	43,174	43,174	0	1,411,889	0	0	1,411,889	748,164	9,370	757,534
FALL MOUNTAIN REG SD	17,638,996	16,568,505	0	0	1,115,922	1,115,922	0	2,119,954	0	0	2,119,954	1,123,370	242,191	1,365,561
FARMINGTON - FIRE/POL FARMINGTON SD - (SAU 61)	1,984,842 11,258,425	1,944,010 9,462,365	0	0	200,586	200,586	0	248,738 1,210,717	0	0 336,122	248,738 1,546,839	131,807 641,563	43,534 (72,950)	175,341 568,613
FITZWILLIAM - EMP/POL	873.954	657,120	0	0	0	0	0	84,079	0	99,023	183.102	44,554	(21,491)	23.063
FRANCESTOWN - EMP/POL	405,498	398,875	0	0	42,599	42,599	0	51,036	0	0	51,036	27,044	9,245	36,289
FRANCONIA - POLICE	451,424	449,501	0	0	52,557	52,557	0	57,514	0	0	57,514	30,477	11,407	41,884
FRANKLIN - EMP/FIRE/POL FRANKLIN SD - (SAU 18)	9,123,124 8,907,409	8,025,533 7,578,539	0	0	64,739 0	64,739 0	0	1,026,874 969,680	0	0 179,134	1,026,874 1,148,814	544,143 513,837	14,050 (38,878)	558,193 474,959
FREEDOM - POLICE/FIRE	551,434	469,651	0	0	0	0	0	60,092	0	179,134	70,726	31,843	(2,308)	29,535
FREEDOM SD - (SAU 13)	1,017,883	929,326	0	0	39,163	39,163	0	118,908	0	10,054	118,908	63,010	8,500	71,510
FREMONT - POLICE	490,658	391,977	0	0	0	0	0	50,154	0	33,873	84,027	26,577	(7,352)	19,225
FREMONT SD - (SAU 83)	4,927,403	4,187,917	0	0	0	0	0	535,848	0	103,221	639,069	283,947 485,081	(22,402)	261,545
GILFORD - EMP/FIRE/POL GILFORD SD - EMP/TEACH	8,423,053 16,101,034	7,154,420 14,062,756	0	0	0 18.925	0 18,925	0	915,414 1,799,341	0	180,719 0	1,096,133 1,799,341	485,081 953,476	(39,222) 4,108	445,859 957,584
	-0,101,004	1,002,750	5	5	10,725	20	5	-,,,,,,,,1	5	0	-,///,//1	,,	(Continued)	
						20							(commutu)	

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

			2014 Deferred Outflows of Resources				2014 Deferred Inflows of Resources					2014 Pension Expense		
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
GILMANTON - EMP/FIRE/POL	\$ 1,897,585	1,678,562	0	0	22,201	22,201	0	214,773	0	0	214,773	113,809	4,818	118,627
GILMANTON SD - EMP/TEACH	4,477,342	3,780,703	0	0	0	0	0	483,744	0	117,060	600,804	256,337	(25,406)	230,931
GOFFSTOWN - EMP/FIRE/POL GOFFSTOWN SD - (SAU 19)	15,234,482 25,549,777	13,399,483 22,151,628	0	0	106,070	106,070	0	1,714,475 2,834,319	0 0	0 124,215	1,714,475 2,958,534	908,505 1,501,914	23,021 (26,959)	931,526 1,474,955
GOFFSTOWN VILLAGE WATER PRCNCT	107,496	89,695	0	0	0	0	0	11,477	0	3,824	15,301	6,081	(830)	5,251
GORHAM - EMP/FIRE/POL	3,081,951	2,804,774	0	Ő	110,059	110,059	0	358,873	0	0	358,873	190,168	23,886	214,054
GOSHEN - EMP/POL	144,220	126,174	0	0	369	369	0	16,144	0	0	16,144	8,555	80	8,635
GOSHEN-LEMPSTER SD	1,995,454	1,803,283	0	0	59,287	59,287	0	230,732	0	0	230,732	122,265	12,867	135,132
GOV WENTWORTH REG COOP SD	29,988,057	26,860,597	0	0	665,351	665,351	0	3,436,836	0	0	3,436,836	1,821,190	144,403	1,965,593
GRAFTON - EMP/POL GRAFTON COUNTY - EMP/POL	121,318 21,506,495	109,645 19,115,739	0	0	3,615 337,887	3,615 337,887	0	14,029 2,445,875	0	0	14,029 2,445,875	7,434 1,296,076	784 73,333	8,218 1,369,409
GRANTHAM - EMP/POL	1,162,030	1,067,482	0	0	50,879	50,879	0	136,585	0	0	136,585	72,377	11,043	83,420
GRANTHAM SD (SAU75)	2,415,879	2,260,937	0	0	144,996	144,996	0	289,289	0	0	289,289	153,295	31,469	184,764
GREAT BAY eLEARNING CHARTER SC	1,072,890	898,735	0	0	0	0	0	114,994	0	34,855	149,849	60,936	(7,564)	53,372
GREENFIELD - EMP/POL	806,446	707,175	0	0	3,604	3,604	0	90,484	0	0	90,484	47,948	782	48,730
GREENLAND - EMP/POL GREENLAND SD - (SAU 50)	1,936,261 3,799,547	1,791,462 3,300,903	0	0	96,787 0	96,787 0	0	229,219 422,353	0	0 12,160	229,219 434,513	121,464 223,806	21,006 (2,639)	142,470 221,167
GREENVILLE - EMP/POL	5,799,547 932,503	972.143	0	0	149,656	149,656	0	422,353	0	12,160	434,515 124,386	65,913	(2,639) 32,480	98,393
GROTON - EMP/POL	48,847	79,151	0	0	34,433	34,433	0	10,127	0	0	10,127	5,367	7,473	12,840
GRS COOP SD - (SAU 20)	4,232,707	3,776,272	0	0	79,775	79,775	0	483,177	0	0	483,177	256,037	17,314	273,351
HAMPSTEAD - EMP/FIRE/POL	3,103,162	2,822,909	0	0	109,715	109,715	0	361,194	0	0	361,194	191,398	23,812	215,210
HAMPSTEAD SD - (SAU 55)	11,560,634	10,422,645	0	0	320,251	320,251	0	1,333,586	0	0	1,333,586	706,671	69,505	776,176
HAMPTON - EMP/FIRE/POL HAMPTON FALLS - EMP/FIRE/POL	23,509,070 1,195,148	20,173,593 993,045	0	0	0	0	0	2,581,228 127,061	0	310,955 46,461	2,892,183 173,522	1,367,800 67,330	(67,487) (10,083)	1,300,313 57,247
HAMPTON FALLS SD - (SAU 21)	3,778,666	3,483,620	0	0	177,137	177,137	0	445,732	0	40,401	445,732	236,195	38,445	274,640
HAMPTON SD - (SAU 90)	15,138,413	13,362,532	0	0	150,195	150,195	0	1,709,747	Õ	0	1,709,747	906,000	32,597	938,597
HANCOCK - POLICE	450,644	413,637	0	0	19,411	19,411	0	52,925	0	0	52,925	28,045	4,213	32,258
HANOVER - EMP/FIRE/POL	16,430,575	13,634,167	0	0	0	0	0	1,744,503	0	655,627	2,400,130	924,417	(142,292)	782,125
HANOVER SD - (SAU 70) HARRISVILLE - POLICE	6,019,103 140,621	5,514,569 131,633	0	0	249,615 8,468	249,615 8,468	0	705,594 16,843	0	0	705,594 16,843	373,896 8,925	54,174 1,838	428,070 10,763
HARRISVILLE SD - (SAU 29)	666,802	611.949	0	0	28.632	28.632	0	78,299	0	0	78,299	41.491	6,214	47,705
HAVERHILL - EMP/POL	1,728,226	1,607,542	0	0	94,449	94,449	0	205,686	0	0	205,686	108,994	20,499	129,493
HAVERHILL COOP SD - (SAU 23)	8,949,033	7,870,203	0	0	61,445	61,445	0	1,006,999	0	0	1,006,999	533,612	13,335	546,947
HEBRON - EMP/POL	217,478	188,653	0	0	0	0	0	24,138	0	964	25,102	12,791	(209)	12,582
HENNIKER - EMP/FIRE/POL HENNIKER SD - (SAU 24)	3,139,816 4,655,150	2,682,539 4,145,403	0	0	0 80,429	0 80,429	0	343,233 530,408	0	52,646 0	395,879 530,408	181,880 281,065	(11,426) 17,456	170,454 298,521
HILL SD - (SAU 18)	4,055,150	4,143,403	0	0	18,924	18,924	0	58,526	0	0	58,526	31,013	4,107	35,120
HILLSBORO-DEERING SD (SAU 34)	13,823,763	11,758,573	0	0	0	0	0	1,504,519	0	280,702	1,785,221	797,249	(60,922)	736,327
HILLSBOROUGH - FIRE/POL	2,590,852	2,341,255	0	0	76,894	76,894	0	299,566	0	0	299,566	158,741	16,689	175,430
HILLSBOROUGH COUNTY - EMP/POL	44,835,032	38,904,872	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 HINSDALE SD - (SAU 92)	1,833,848 6,591,130	1,712,461 5,608,280	0	0	106,509	106,509	0	219,111 717,584	0	0 132,117	219,111 849,701	116,107 380,250	23,116 (28,674)	139,223 351,576
HOLDERNESS - EMP/FIRE/POL	1,390,339	1,162,082	0	0	0	0	0	148,689	0	47,590	196,279	78,791	(10,329)	68,462
HOLDERNESS SD - (SAU 48)	2,836,223	2,622,024	0	0	139,796	139,796	0	335,490	Õ	0	335,490	177,777	30,340	208,117
HOLLIS - EMP/FIRE/POL	6,733,026	5,754,891	0	0	0	0	0	736,343	0	110,586	846,929	390,190	(24,001)	366,189
HOLLIS SD - (SAU 41)	6,953,868	6,309,847	0	0	230,785	230,785	0	807,350	0	0	807,350	427,817	50,088	477,905
HOLLIS-BROOKLINE COOP (SAU 41) HOOKSETT - EMP/FIRE/POLICE	11,888,422 14,084,129	10,930,760 12,645,498	0	0	529,619 340,943	529,619 340,943	0	1,398,600 1,618,002	0	0	1,398,600 1,618,002	741,122 857,384	114,945 73,996	856,067 931,380
HOOKSETT PUBLIC LIBRARY - EMP	323.827	265.692	0	0	0	0	0	33,996	0	15,768	49,764	18.014	(3,422)	14,592
HOOKSETT SD - (SAU 15)	12,538,187	11,088,528	0	0	144,362	144,362	0	1,418,786	0	0	1,418,786	751,819	31,331	783,150
HOOKSETT SEWER COMMISSION	408,733	364,713	0	0	7,756	7,756	0	46,665	0	0	46,665	24,728	1,683	26,411
HOOKSETT VILLAGE WATER PRECNCT	229,045	247,314	0	0	44,797	44,797	0	31,644	0	0	31,644	16,768	9,723	26,491
HOPKINTON - EMP/FIRE/POL HOPKINTON SD - EMP/TEACH	3,973,682 12,335,477	3,542,092 10,920,156	0	0	71,985 152,297	71,985 152,297	0	453,214 1,397,243	0 0	0	453,214 1,397,243	240,159 740,403	15,623 33,053	255,782 773,456
HUDSON - EMP/FIRE/POL	24,397,417	20,834,147	0	0	152,297	152,297	0	2,665,746	0	418,568	3,084,314	1,412,587	(90,843)	1,321,744
HUDSON SD - EMP/TEACH	33,016,983	28,543,948	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)	14,751,188	13,462,066	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	702,575	655,557	0	0	40,322	40,322	0	83,879	0	0	83,879	44,448	8,751	53,199
JACKSON SD - (SAU 09)	646,827	560,453	0	0	0	0	0	71,710	0	3,470 150,773	75,180	38,000	(753)	37,247
JAFFREY - EMP/FIRE/POL JAFFREY-RINDGE COOP SD	4,521,648 17,419,821	3,783,560 15,425,763	0	0	219,421	219,421	0	484,110 1,973,739	0	150,773	634,883 1,973,739	256,531 1,045,890	(32,723) 47,622	223,808 1,093,512
JEFFERSON - EMP	127,989	109,729	0	0	0	0	0	14,040	0	1,788	15,828	7,440	(388)	7,052
JOHN STARK REG SD - (SAU 24)	9,764,394	8,187,496	0	0	0	0	0	1,047,597	0	309,587	1,357,184	555,125	(67,191)	487,934
KEARSARGE REG COOP SD	22,492,394	20,517,091	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	34,106,037	28,223,639	0	0	0	0	0	3,611,238	0	1,434,137	5,045,375	1,913,606	(311,255)	1,602,351
						21							(Continued)	

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

			2014 Deferred Outflows of Resources				2014 Deferred Inflows of Resources					2014 Pension Expense		
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
KEENE SD - (SAU 29)	\$ 40,630,143	35,181,618	0	0	0	0	0	4,501,517	0	239,616	4,741,133	2,385,367	(52,005)	2,333,362
KENSINGTON - POLICE	664,383	596,607	0	0	16,165	16,165	0	76,336	0	0	76,336	40,451	3,509	43,960
KENSINGTON SD - (SAU 16) KINGSTON - EMP/FIRE/POL	2,003,664 3,102,182	1,637,904 2,655,346	0	0	0	0	0	209,571 339,754	0	103,265 47,342	312,836 387,096	111,052 180,037	(22,412) (10,275)	88,640 169,762
LACONIA - EMP/FIRE/POL	19,976,802	17,910,578	0	0	459,396	459.396	0	2,291,673	0	47,542	2,291,673	1,214,365	99,704	1,314,069
LACONIA HOUSING & REDEVELOPMNT	831,792	979,798	õ	0	239,620	239,620	Õ	125,366	0	Õ	125,366	66,432	52,005	118,437
LACONIA SD - EMPL/TEACH	23,874,235	21,222,171	0	0	376,877	376,877	0	2,715,395	0	0	2,715,395	1,438,896	81,795	1,520,691
LACONIA WATER WORKS - EMP	1,210,732	954,348	0	0	0	0	0	122,110	0	95,722	217,832	64,706	(20,775)	43,931
LAFAYETTE REG COOP SD (SAU 35) LAKES REGION MUTUAL FIRE AID	1,664,474 1,044,197	1,484,196 793,238	0	0	30,628	30,628 0	0	189,904 101,495	0	0 110,668	189,904 212,163	100,631 53,783	6,647 (24,019)	107,278 29,764
LAKES REGION PLANNING COMM.	404,758	343,254	0	0	0	0	0	43,920	0	9,194	53,114	23,273	(1,996)	21,277
LANCASTER - EMP/FIRE/POL	2,628,584	2,330,971	0	0	36,203	36,203	0	298,250	0	0	298,250	158,043	7,857	165,900
LANDAFF SD - (SAU 35)	130,409	118,986	0	0	4,945	4,945	0	15,224	0	0	15,224	8,067	1,073	9,140
LANGDON - POLICE LEBANON - EMP/FIRE/POL	123,644 23,325,532	115,947 19,345,430	0	0	7,640	7,640	0	14,836 2,475,264	0	0 940,367	14,836 3,415,631	7,861 1,311,650	1,658 (204,091)	9,519 1,107,559
LEBANON - EMP/FIRE/POL LEBANON SD(SAU 88) - EMP/TEACH	23,325,532 25,218,604	23,071,228	0	0	1,014,264	1,014,264	0	2,475,264 2,951,983	0	940,367	2,951,983	1,564,265	(204,091) 220,129	1,784,394
LEE - EMP/FIRE/POL	2,390,923	2,073,694	0	0	1,014,204	1,014,204	0	265,331	0	10,903	276,234	140,600	(2,366)	138,234
LEMPSTER - EMP/POL	334,250	291,394	0	0	0	0	0	37,284	0	118	37,402	19,757	(26)	19,731
LINCOLN - EMP/POL	2,634,847	2,386,234	0	0	83,120	83,120	0	305,321	0	0	305,321	161,790	18,040	179,830
LINCOLN-WOODSTOCK SD	4,775,471 732,468	4,242,175 664,748	0	0	72,735 24,418	72,735 24,418	0	542,790 85,055	0	0	542,790 85,055	287,626 45,071	15,786 5,300	303,412 50,371
LISBON - POLICE LISBON REG SD - (SAU 35)	4,024,000	3,807,222	0	0	24,418 280,421	280,421	0	487,137	0	0	487,137	258,135	60,861	318,996
LITCHFIELD - EMP/FIRE/POL	3,604,688	3,160,783	0	0	15,941	15,941	0	404,425	0	0	404,425	214,306	3,460	217,766
LITCHFIELD SD - EMP/TEACH	13,904,142	11,782,044	0	0	0	0	0	1,507,522	0	324,635	1,832,157	798,841	(70,457)	728,384
LITTLETON - EMP/FIRE/POL	4,355,177	4,073,766	0	0	259,417	259,417	0	521,242	0	0	521,242	276,208	56,302	332,510
LITTLETON PUBLIC LIBRARY - EMP LITTLETON SD - EMP/TEACH	195,321 11,272,222	159,014 9,914,121	0	0	0 78,145	0 78,145	0	20,346 1,268,520	0	10,680 0	31,026 1,268,520	10,781 672,193	(2,318) 16,960	8,463 689,153
LITTLETON WATER & LIGHT DEPT	1,519,424	1,321,267	0	0	78,143	/8,145	0	1,208,520	0	3,687	1,208,520	89,584	(800)	88,784
LONDONDERRY - EMP/FIRE/POL	32,469,171	28,310,207	0	Ő	Ő	0	0	3,622,315	Ő	7,615	3,629,930	1,919,475	(1,653)	1,917,822
LONDONDERRY SD - EMP/TEACH	51,235,214	44,676,763	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 LYME - EMP/POL	2,028,359 916,996	1,982,843 728,542	0	0	201,415	201,415	0	253,706 93,218	0	0	253,706 160,320	134,440 49,396	43,713 (14,563)	178,153 34,833
LYME - EMP/POL LYME SD - (SAU 76)	2,542,942	2,315,152	0	0	0 91.668	91.668	0	93,218 296,226	0	67,102	296,226	49,396	(14,563) 19,895	34,833 176,866
LYNDEBOROUGH - POLICE	153,385	51,243	0	0	91,008	91,008	0	6,557	0	77,756	84,313	3,474	(16,875)	(13,401)
MADISON - EMP/POL	1,044,666	970,409	0	0	55,861	55,861	0	124,165	0	0	124,165	65,795	12,124	77,919
MADISON SD - (SAU 13)	2,093,188	1,693,644	0	0	0	0	0	216,703	0	124,311	341,014	114,832	(26,980)	87,852
MANCHESTER - FIRE/POL MANCHESTER SD - EMPL/TEACHER	111,939,377 118,836,683	96,430,327 104,854,771	0	0	0 1,140,190	0 1,140,190	0	12,338,341 13,416,255	0 0	1,129,256	13,467,597 13,416,255	6,538,123 7,109,314	(245,085)	6,293,038 7,356,772
MARLBOROUGH - EMP/POL	804,457	676,620	0	0	1,140,190	1,140,190	0	86,574	0	23,547	110,121	45,876	247,458 (5,111)	40,765
MARLBOROUGH SD - (SAU 29)	2,076,870	1,874,373	0	0	59,364	59,364	0	239,828	0	0	239,828	127,085	12,884	139,969
MARLOW - EMP	171,492	179,322	0	0	28,030	28,030	0	22,944	0	0	22,944	12,158	6,084	18,242
MARLOW SD - (SAU 29)	296,560	269,066	0	0	9,816	9,816	0	34,427	0	0	34,427	18,243	2,130	20,373
MASCENIC REG SD - (SAU 87) MASCOMA VALLEY SD - EMPL/TEACH	9,978,348 13,883,835	8,698,991 12,540,174	0	0	0 406,292	0 406,292	0	1,113,043 1,604,526	0	3,503	1,116,546 1,604,526	589,805 850,243	(760) 88,179	589,045 938,422
MASON - POLICE	506,832	444,392	0	0	2,218	2,218	0	56,860	0	0	56,860	30,130	481	30,611
MASON SD (SAU 89)	649,540	592,891	0	0	24,860	24,860	0	75,861	0	0	75,861	40,199	5,396	45,595
MAXFIELD PUBLIC LIBRARY	110,548	94,037	0	0	0	0	0	12,032	0	2,241	14,273	6,376	(486)	5,890
MEREDITH - EMP/FIRE/POL MERIDEN VILLAGE WATER DISTRICT	6,963,683 65,689	6,055,994 55,084	0	0	0	0	0	774,869 7,048	0	16,438 2,080	791,307 9,128	410,606 3,735	(3,567) (451)	407,039 3,284
MERIDEN VILLAGE WATER DISTRICT MERRIMACK - EMP/FIRE/POL	24,263,901	21,330,687	0	0	158,934	158,934	0	2,729,279	0	2,080	2,729,279	1,446,253	(451) 34,494	1,480,747
MERRIMACK COUNTY - EMP/POL	45,210,847	39,412,110	ő	Ő	0	0	Ő	5,042,812	Ő	17,854	5,060,666	2,672,201	(3,875)	2,668,326
MERRIMACK SD - EMP/TEACH	43,868,823	38,713,472	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)	24,625,869	22,027,737	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 MIDDLETON - POLICE	1,014,923 783,816	854,919 586,338	0	0	0	0	0	109,388 75,022	0	28,505 91,643	137,893 166,665	57,965 39,755	(6,186) (19,890)	51,779 19,865
MILAN SD - (SAU 20)	821.490	740.615	0	0	22.747	22.747	0	94,762	0	91,043	94,762	50.215	(19,890) 4,937	55,152
MILFORD - EMP/FIRE/POL	10,296,521	9,004,452	0	0	22,842	22,842	0	1,152,127	0	0	1,152,127	610,516	4,957	615,473
MILFORD AREA COMMUNICATION CTR	367,419	371,185	0	0	47,799	47,799	0	47,493	0	0	47,493	25,167	10,374	35,541
MILFORD SD - EMPL/TEACHER	27,027,137	24,058,644	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 MILTON SD - (SAU 64)	2,209,861 6,477,614	1,840,302 5,607,501	0	0	0	0	0	235,468 717,484	0	82,010 39,579	317,478 757,063	124,775 380,197	(17,799) (8,590)	106,976 371,607
MONADNOCK REG SD - (SAU 93)	24,202,647	19,883,581	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	115,217	101,196	0	0	668	668	0	12,948	0	0	12,948	6,861	145	7,006
MONROE SD - EMP/TCH	1,240,649	1,105,407	0	0	22,010	22,010	0	141,438	0	0	141,438	74,948	4,777	79,725
MONT VERNON - EMP/POL	849,509	724,832	0	0	0	0	0	92,743	0	15,144	107,887	49,145	(3,287)	45,858
						22							(Continued)	

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

			2014 Deferred Outflows of Resources				2014 Deferred Inflows of Resources					2014 Pension Expense		
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
MONT VERNON SD - (SAU 39)	\$ 1,973,216	1,613,139	0	0	0	0	0	206,402	0	101,578	307,980	109,373	(22,046)	87,327
MOULTONBOROUGH - EMP/FIRE/POL	5,401,360	4,485,127	0	0	0	0	0	573,876	0	212,652	786,528	304,098	(46,153)	257,945
MOULTONBOROUGH SD - EMP/TEACH NASHUA - EMP/FIRE/POL	10,233,753 101,143,587	8,851,371 87,628,493	0	0	0	0	0	1,132,540 11,212,139	0	69,803 550,974	1,202,343 11,763,113	600,136 5,941,346	(15,150) (119,579)	584,986 5,821,767
NASHUA AIRPORT AUTHORITY - EMP	455,021	269,731	0	0	0	0	0	34,512	0	119,761	154,273	18,288	(25,992)	(7,704)
NASHUA HOUSING AUTHORITY	1,408,410	1,260,692	0	0	30,462	30,462	0	161,307	0	0	161,307	85,477	6,611	92,088
NE INTERSTATE WATER POL CNTRL	232,533	194,525	0	0	0	0	0	24,890	0	7,802	32,692	13,189	(1,693)	11,496
NELSON - EMP	218,339	182,275	0	0	0	0	0	23,322	0	7,679	31,001	12,359	(1,667)	10,692
NELSON SD - (SAU 29) NEW BOSTON - POLICE	329,536 968,862	442,101 802,540	0	0	145,737	145,737	0	56,567 102,686	0	0 40,004	56,567 142,690	29,975 54,413	31,630 (8,682)	61,605 45,731
NEW BOSTON SD - (SAU 19)	4,884,809	4,346,989	0	0	81,640	81,640	0	556,201	0	40,004	556,201	294,732	17,719	312,451
NEW CASTLE - EMP/FIRE/POL	1,323,916	1,138,928	0	0	0	0	0	145,727	0	14,827	160,554	77,221	(3,218)	74,003
NEW CASTLE SD - (SAU 50)	675,023	631,606	0	0	40,396	40,396	0	80,814	0	0	80,814	42,824	8,767	51,591
NEW DURHAM - EMP/POL	1,508,677	1,352,806	0	0	34,857	34,857	0	173,093	0	0	173,093	91,722	7,565	99,287
NEW HAMPTON - EMP/POL/FIRE	1,210,668	1,139,883	0	0	79,125	79,125	0	145,849	0	0	145,849	77,286 104,340	17,173 52,283	94,459 156,623
NEW IPSWICH - EMP/POL NEW LONDON - EMP/FIRE/POL	1,471,296 3,603,498	1,538,907 3,068,656	0	0	240,899 0	240,899	0	196,904 392,637	0	69,875	196,904 462,512	208.060	52,283 (15,165)	156,623
NEW LONDON-SPRINGFIELD WTR SYS	206,691	171.963	0	0	0	0	0	22.003	0	7.824	29.827	11,659	(1,698)	9,961
NEWBURY - POLICE	691,722	605,982	0	0	2,534	2,534	Õ	77,536	0	0	77,536	41,086	550	41,636
NEWFIELDS - EMP/POL	686,615	645,477	0	0	43,940	43,940	0	82,589	0	0	82,589	43,764	9,536	53,300
NEWFIELDS SD - (SAU 16)	1,344,139	1,184,584	0	0	11,570	11,570	0	151,569	0	0	151,569	80,317	2,511	82,828
NEWFOUND AREA SD - EMP/TEACH NEWINGTON - EMP/FIRE/POL	15,673,328 4,780,590	13,988,487 4,165,684	0	0	300,391	300,391	0	1,789,839 533,003	0	0 3,535	1,789,839 536,538	948,441 282,440	65,194 (767)	1,013,635 281,673
NEWINGTON SD - (SAU 50)	4,780,590 768,131	4,105,084 703,266	0	0	0 31,403	0 31,403	0	555,005 89,983	0	3,555	530,538 89,983	47,683	6,816	281,075
NEWMARKET - EMP/POL/FIRE	5,012,607	4,447,840	0	0	71,646	71,646	0	569,105	0	0	569,105	301,570	15,549	317,119
NEWMARKET SD - EMP/TEACH	11,827,657	10,945,522	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	5,996,780	4,846,743	0	0	0	0	0	620,145	0	361,210	981,355	328,617	(78,394)	250,223
NEWPORT SD - (SAU 43)	10,855,669	8,877,798	0	0	0	0	0	1,135,922	0	555,916	1,691,838	601,928	(120,652)	481,276
NEWTON - EMP/POL NEXT CHARTER SCHOOL	1,202,656	998,424 146,680	0	0	138,189	138,189	0	127,749 18,768	0	47,561	175,310 18,768	67,695 9,945	(10,322) 29,991	57,373 39,936
NH COMMUNITY DEVELOPMENTAL FIN	199.381	140,030	0	0	5,785	5.785	0	23.035	0	0	23.035	12,206	1,255	13.461
NH LAND & COMMUNITY HERITAGE	70,746	96,564	0	0	32,844	32,844	0	12,355	0	0	12,355	6,547	7,128	13,675
NH MUNICIPAL BOND BANK - EMP	222,431	185,468	0	0	0	0	0	23,731	0	8,033	31,764	12,575	(1,744)	10,831
NH RETIREMENT SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORTH CONWAY WTR PRCT&FIRE DEP NORTH COUNTRY CHARTER ACADEMY	1,317,363 420,015	1,123,306 392,914	0	0	0 25,055	0 25,055	0	143,728 50,274	0	24,160	167,888 50,274	76,162 26,640	(5,244) 5,438	70,918 32,078
NORTH COUNTRY EDUCATION SERVIC	1,350,788	1,126,320	0	0	25,055	25,055	0	144,114	0	48,784	192,898	76,366	(10,588)	65,778
NORTH HAMPTON - EMP/FIRE/POL	5,920,141	5,103,331	0	0	0	0	0	652,975	0	56,503	709,478	346,014	(12,263)	333,751
NORTH HAMPTON SD - (SAU 21)	6,267,680	5,298,663	0	0	0	0	0	677,968	0	158,042	836,010	359,257	(34,300)	324,957
NORTHFIELD - EMP/POL	1,926,105	1,583,718	0	0	0	0	0	202,638	0	90,586	293,224	107,379	(19,660)	87,719
NORTHUMBERLAND - EMP/POL NORTHUMBERLAND SD - (SAU 58)	1,187,653 4,133,630	921,890 3,368,357	0	0	0	0	0	117,957 430,984	0	107,336 223,116	225,293 654,100	62,506 228,380	(23,296) (48,424)	39,210 179,956
NORTHWOOD - EMP/FIRE/POL	2,146,887	1,922,913	0	0	47,563	47,563	0	246,038	0	225,110	246,038	130,376	10,323	140,699
NORTHWOOD SD - (SAU 44)	3,948,670	3,482,610	0	0	36,498	36,498	Õ	445,603	0	Õ	445,603	236,126	7,921	244,047
NOTTINGHAM - FIRE/POL	1,069,761	1,035,958	0	0	96,996	96,996	0	132,552	0	0	132,552	70,240	21,051	91,291
NOTTINGHAM SD - (SAU 44)	4,324,461	4,042,023	0	0	254,750	254,750	0	517,180	0	0	517,180	274,055	55,289	329,344
ORFORD - EMP/POL OSSIPEE - EMP/POL	511,233 3,444,952	420,347 3,066,170	0	0	0 58,056	0 58,056	0	53,784 392,319	0	24,052	77,836 392,319	28,500 207,891	(5,220) 12,600	23,280 220,491
OYSTER RIVER COOP SD	26,463,774	23.112.397	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	4,163,828	3,687,154	0	0	52,412	52,412	0	471,774	0	0	471,774	249,995	11,375	261,370
PELHAM - EMP/FIRE/POL	11,993,818	10,413,491	0	0	0	0	0	1,332,415	0	44,307	1,376,722	706,051	(9,616)	696,435
PELHAM SD - (SAU 28)	15,579,212	14,061,131	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 PEMBROKE SD - (SAU 53)	3,109,853 15,955,045	2,812,447 14,591,215	0	0	94,362 636,747	94,362 636,747	0 0	359,855 1,866,958	0	0	359,855 1,866,958	190,688 989,307	20,480 138,195	211,168 1,127,502
PEMIRKOKE SD - (SAU 55) PEMI BAKER COOP - (SAU 48)	8,998,221	7,693,396	0	0	030,747	030,747	0	984,376	0	145,542	1,129,918	521,624	(31,588)	490.036
PENACOOK BOSCAWEN WATER PRCNCT	160,354	132,145	0	0	0	0	0	16,908	0	7,264	24,172	8,960	(1,576)	7,384
PETERBOROUGH - EMP/FIRE/POL	5,775,826	4,936,991	0	0	0	0	0	631,692	0	94,634	726,326	334,736	(20,539)	314,197
PIERMONT POLICE	148,644	122,173	0	0	0	0	0	15,632	0	7,036	22,668	8,284	(1,527)	6,757
PIERMONT SD - (SAU 23)	944,218	858,581	0	0	33,041	33,041	0	109,856	0	0	109,856	58,213	7,171	65,384
PITTSBURG - EMP/POL PITTSBURG SD - (SAU 07)	368,601 1,825,555	358,073 1,548,377	0	0	34,476	34,476	0	45,816 198,116	0	0 41,262	45,816 239,378	24,278 104,982	7,482 (8,955)	31,760 96,027
PITTSFIELD - EMP/FIRE/POL	1,984,917	2,153,262	0	0	397,664	397,664	0	275,512	0	41,202	275,512	145,994	86,306	232,300
PITTSFIELD SD - (SAU 51)	7,083,853	6,144,440	0	0	0	0	0	786,186	0	31,851	818,037	416,602	(6,913)	409,689
PLAINFIELD - EMP/POL	997,757	895,268	0	0	23,614	23,614	0	114,550	0	0	114,550	60,701	5,125	65,826
PLAINFIELD SD - EMP/TEACH	2,907,150	2,718,660	0	0	172,559	172,559	0	347,855	0	0	347,855	184,329	37,451	221,780
						23							(Continued)	

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

	2014 Deferred Outflows of Resources					2014 Deferred Inflows of Resources					2014 Pension Expense			
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
PLAISTOW - EMP/FIRE/POL	\$ 5,943,461	4,998,371	0	0	0	0	0	639,546	0	174,549	814,095	338,897	(37,883)	301,014
PLAISTOW PUBLIC LIBRARY - EMP	149,900	88,775	0	0	0	0	0	11,359	0	39,533	50,892	6,019	(8,580)	(2,561)
PLYMOUTH - EMP/FIRE/POL PLYMOUTH SD - (SAU 48)	5,689,307 5,586,741	4,870,252 4,962,221	0	0	0 84,501	0 84,501	0	623,153 634,920	0	86,419	709,572 634,920	330,211 336,446	(18,756) 18,339	311,455 354,785
PLYMOUTH VILLAGE WATER & SEWER	648,818	538,916	0	0	04,501	04,501	0	68,955	0	25,396	94,351	36,539	(5,512)	31,027
PORTSMOUTH - EMP/FIRE/POL	42,840,383	37,306,871	0	Õ	0	0	0	4,773,445	0	53,483	4,826,928	2,529,463	(11,607)	2,517,856
PORTSMOUTH HOUSING AUTHORITY	2,214,734	1,715,306	0	0	0	0	0	219,475	0	203,774	423,249	116,300	(44,225)	72,075
PORTSMOUTH SD - EMPL/TEACHER	35,165,374	31,612,388	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 PROFILE COOP SD - (SAU 35)	85,399 3,826,575	71,964 3,302,654	0	0	0	0	0	9,208 422,577	0	2,372 32,719	11,580 455,296	4,879 223,925	(515) (7,101)	4,364 216,824
PROSPECT MOUNTAIN HIGH SCHOOL	5,547,740	4,913,110	0	0	70,279	70,279	0	628,637	0	0	628,637	333,116	15,253	348,369
RAYMOND - EMP/FIRE/POL	5,808,157	4,755,184	0	0	0	0	0	608,430	0	292,482	900,912	322,409	(63,478)	258,931
RAYMOND SD - EMP/TEACH	14,202,619	12,314,855	0	0	0	0	0	1,575,696	0	67,918	1,643,614	834,966	(14,741)	820,225
RINDGE - EMP/FIRE/POL RIVENDELL INTERSTATE SD	2,607,220 1.662.681	2,274,561 1,489,784	0	0	612 37,365	612 37,365	0	291,032 190,619	0	0	291,032 190,619	154,219 101,010	133 8,109	154,352 109,119
RIVENDELL IN TERSTATE SD ROCHESTER - EMP/FIRE/POL	26,309,282	21,778,567	0	0	37,365	37,365	0	2,786,586	0	1,099,744	3,886,330	1,476,620	(238,680)	1,237,940
ROCKINGHAM COUNTY-EMP/POL/FIRE	40,691,570	33,495,803	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	460,900	407,418	0	0	5,126	5,126	0	52,130	0	0	52,130	27,624	1,112	28,736
ROLLINSFORD - POLICE	564,334	512,367	0	0	19,010	19,010	0	65,558	0	0	65,558	34,739	4,126	38,865
ROLLINSFORD SD - (SAU 56) RUMNEY - EMP/POL	2,157,922 583,323	1,939,750 537,038	0	0	54,359 26,649	54,359 26,649	0	248,193 68,714	0	0	248,193 68,714	131,518 36,412	11,797 5,784	143,315 42,196
RUMNET - EMP/FOL RUMNEY SD - (SAU 48) EMP/TEACH	922,833	803,750	0	0	20,049	20,049	0	102 841	0	1.043	103 884	54,496	(226)	54,270
RYE - EMP/FIRE/POL	6,389,435	5,326,831	0	0	0	0	0	681,572	0	231,547	913,119	361,167	(50,253)	310,914
RYE SD - (SAU 50)	6,810,661	5,964,295	0	0	22,907	22,907	0	763,137	0	0	763,137	404,388	4,971	409,359
RYE WATER DISTRICT - EMP	326,416	276,673	0	0	0	0	0	35,400	0	7,550	42,950	18,759	(1,639)	17,120
SALEM - EMP/FIRE/POL SALEM HOUSING AUTHORITY - EMP	41,281,824 442,870	37,801,337 306,022	0	0	1,692,982 0	1,692,982	0	4,836,713 39,156	0	0 75,587	4,836,713 114,743	2,562,988 20,749	367,432 (16,405)	2,930,420 4,344
SALEM NOUSING AUTHORIT - EMP SALEM SD - EMP/TEACH	442,870	37,609,218	0	0	1,180,947	1,180,947	0	4,812,131	0	/3,38/	4,812,131	2,549,962	256,304	2,806,266
SALISBURY - EMP	65,675	56,843	0	Õ	0	0	0	7,273	0	411	7,684	3,854	(89)	3,765
SANBORN REG COOP SD (SAU 17)	21,352,823	19,099,891	0	0	449,225	449,225	0	2,443,847	0	0	2,443,847	1,295,002	97,496	1,392,498
SANBORNTON - EMP/FIRE/POL SANBORNTON PUBLIC LIBRARY	1,628,432 38,456	1,503,232 59,993	0	0	78,176 24,922	78,176 24,922	0	192,340 7.676	0	0	192,340 7,676	101,921 4.068	16,967 5,409	118,888 9,477
SANBORNTON PUBLIC LIBRARY SANDOWN - EMP/FIRE/POL	38,456 1,742,905	1.551.325	0	0	24,922 29,426	24,922 29,426	0	198.493	0	0	198,493	4,068	5,409	9,477
SANDOWN PUBLIC LIBRARY	88,668	38,617	0	0	29,420	29,420	0	4,941	0	36,475	41,416	2,618	(7,916)	(5,298)
SANDWICH - POLICE	329,158	299,672	0	0	11,865	11,865	0	38,343	0	0	38,343	20,318	2,575	22,893
SAU 02 - EMP/TEACH	738,735	639,501	0	0	0	0	0	81,825	0	4,516	86,341	43,359	(980)	42,379
SAU 03 - EMP/TEACH SAU 06 - EMP	13,169,109 1,258,120	11,869,956 1,052,068	0	0	362,142 0	362,142 0	0	1,518,771 134,613	0	0 42,595	1,518,771 177,208	804,801 71,332	78,597 (9,245)	883,398 62,087
SAU 06 - EMP SAU 07 - EMP/TEACH	477,447	404,304	0	0	0	0	0	51,731	0	42,595	63,136	27,412	(2,475)	24,937
SAU 09 - EMP/TEACH	1,063,000	811,949	0	0	0	0	0	103,890	0	108,490	212,380	55,051	(23,546)	31,505
SAU 10 (DERRY COOP SD)	38,290,233	34,583,606	0	0	1,119,625	1,119,625	0	4,425,001	0	0	4,425,001	2,344,821	242,995	2,587,816
SAU 13 - EMP	422,377	367,779	0	0	0	0	0	47,058	0	566	47,624	24,936	(123)	24,813
SAU 15 - EMP/TEACH SAU 16 - EMP/TEACH	791,922 2,380,495	636,103 1,988,877	0	0	0	0	0	81,390 254,478	0	51,420 82,240	132,810 336,718	43,129 134,849	(11,160) (17,849)	31,969 117,000
SAU 18 - EMP/TEACH	1,734,169	1,159,369	0	0	0	0	0	148,342	0	332,662	481,004	78,607	(72,198)	6,409
SAU 19 - EMP/TEACH	1,533,607	1,051,661	0	0	0	0	0	134,561	0	269,339	403,900	71,304	(58,455)	12,849
SAU 20 - EMP	635,761	530,254	0	0	0	0	0	67,846	0	22,829	90,675	35,952	(4,954)	30,998
SAU 21 - EMP/TEACH SAU 23 - EMP/TEACH	1,069,880 1,611,318	959,775 1,432,257	0	0	25,125 25,372	25,125 25,372	0	122,804 183,258	0	0	122,804 183,258	65,074 97,109	5,453 5,507	70,527 102,616
SAU 23 - EMP/TEACH SAU 24 - EMP/TEACH	1,011,518	1,432,257	0	0	25,572 69,943	25,572 69,943	0	140,502	0	0	185,258	74.452	15,180	89.632
SAU 28 - EMP	936,357	1,050,052	0	0	0	0	0	0	0	769,377	769,377	0	(166,980)	(166,980)
SAU 29 - EMP/TEACH	2,466,656	2,004,941	0	0	0	0	0	256,534	0	137,903	394,437	135,938	(29,929)	106,009
SAU 34 - EMP/TEACH	851,005	714,317	0	0	0	0	0	91,397	0	26,280	117,677	48,432	(5,704)	42,728
SAU 35 - EMP/TEACH	951,625	826,743	0	0	0	0	0	105,782 198,062	0	3,039	108,821 269,220	56,054 104,953	(660)	55,394 89,509
SAU 39 - EMP SAU 41 - EMP	1,861,450 1,093,912	1,547,951 773,575	0	0	0	0	0	98,980	0	71,158 170,042	269,022	52,450	(15,444) (36,905)	15,545
SAU 42	107,763,973	97,250,615	0	0	3,074,353	3,074,353	0	12,443,297	0	0	12,443,297	6,593,740	667,235	7,260,975
SAU 43 - EMP/TEACH	610,457	621,398	0	0	83,831	83,831	0	79,508	0	0	79,508	42,132	18,194	60,326
SAU 44 - EMP/TEACH	1,415,510	1,181,464	0	0	0	0	0	151,169	0	50,013	201,182	80,105	(10,854)	69,251
SAU 46 - EMP SAU 48 - EMP/TEACH	582,905 1,227,063	493,161 1,119,914	0	0	0 46,842	0 46,842	0	63,100 143,294	0	14,343	77,443 143,294	33,437 75,932	(3,113) 10,166	30,324 86,098
SAU 48 - EMP/TEACH SAU 50 - EMP/TEACH	1,085,141	824,575	0	0	40,842	40,842	0	145,294	0	114,787	220,292	55,907	(24,913)	30,994
SAU 53 - EMP/TEACH	3,502,889	3,062,861	0	0	7,333	7,333	0	391,896	0	0	391,896	207,667	1,592	209,259
SAU 54 (ROCHESTER SD)	44,554,060	40,027,953	0	0	1,102,000	1,102,000	0	5,121,610	0	0	5,121,610	2,713,956	239,170	2,953,126
SAU 55 - EMP	1,120,905	1,017,657	0	0	37,730	37,730	0	130,210	0	0	130,210	68,999	8,189	77,188
						24							(Continued)	

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

			2014 Deferred Outflows of Resources				2014 Deferred Inflows of Resources					2014 Pension Expense		
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense
SAU 56 - EMP/TEACH	\$ 1,260,222	1,124,016	0	0	23,460	23,460	0	143,819	0	0	143,819	76,210	5,092	81,302
SAU 58 - EMP	341,044	365,049	0	0	63,691	63,691	0	46,708	0	0	46,708	24,751	13,823	38,574
SAU 61 - EMP SAU 64 - EMP/TEACH	755,114 1,207,562	641,086 989,357	0	0	0	0	0	82,027 126,589	0	16,482 60,134	98,509 186,723	43,467 67,080	(3,577) (13,051)	39,890 54,029
SAU 70 - EMP	1,226,990	949,200	0	0	0	0	0	120,505	0	113,930	235,381	64,357	(24,727)	39,630
SEABROOK - FIRE/POL	11,520,032	10,620,503	0	0	540,018	540,018	Õ	1,358,902	0	0	1,358,902	720,086	117,201	837,287
SEABROOK SD (SAU 21)	8,852,899	7,947,264	0	0	213,035	213,035	0	1,016,859	0	0	1,016,859	538,837	46,236	585,073
SEACOAST CHARTER SCH - TEACH	1,206,987	1,008,351	0	0	0	0	0	129,019	0	41,768	170,787	68,368	(9,065)	59,303
SHAKER REGIONAL SD - (SAU 80) SHELBURNE - EMP	14,798,099	12,866,931	0	0	0 672	0 672	0	1,646,335 14,287	0	37,090	1,683,425	872,398	(8,050) 146	864,348
SOMERSWORTH - EMP/FIRE/POL	127,210 11,229,555	111,660 9,682,110	0	0	0/2	0/2	0	1,238,834	0	105,377	14,287 1,344,211	7,571 656,462	(22,870)	7,717 633,592
SOMERSWORTH HOUSING AUTHORITY	584,424	482,599	0	0	0	0	0	61,749	0	25,542	87,291	32,721	(5,544)	27.177
SOMERSWORTH SD - (SAU 56)	15,885,523	14,320,148	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)	13,979,235	11,951,375	0	0	0	0	0	1,529,188	0	226,808	1,755,996	810,322	(49,225)	761,097
SOUTH HAMPTON - POLICE	235,146	114,865	0	0	0	0	0	14,697	0	84,997	99,694	7,788	(18,447)	(10,659)
SOUTH HAMPTON SD - (SAU 21) SOUTHERN NH PLANNING COMM	812,171 710.620	728,621 637,131	0	0	19,105 16,352	19,105 16,352	0	93,228 81,521	0	0	93,228 81,521	49,402 43,198	4,146 3,549	53,548 46,747
SPRINGFIELD - EMP/POL	400.421	333,268	0	0	0	10,552	0	42,642	0	15.039	57.681	22,596	(3,264)	19,332
STARK - EMP	116,955	103,128	0	0	1,059	1,059	0	13,195	0	0	13,195	6,992	230	7,222
STARK SD - (SAU 58)	241,528	215,661	0	0	4,720	4,720	0	27,594	0	0	27,594	14,622	1,024	15,646
STATE OF NEW HAMPSHIRE	859,842,091	735,869,196	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 STEWARTSTOWN SD - (SAU 07)	55,206 555,579	47,202 533,484	0	0	0 46,098	0 46,098	0	6,040 68,260	0	891 0	6,931 68,260	3,200 36,171	(193) 10,005	3,007 46,176
STODDARD SD - (SAU 07)	248,900	248,692	0	0	29,781	29,781	0	31,820	0	0	31,820	16,862	6,464	23,326
STRAFFORD - FIRE / POLICE	687,709	778,024	0	0	167,914	167,914	0	99,549	0	0	99,549	52,751	36,443	89,194
STRAFFORD COUNTY - EMP/POL	29,245,468	25,492,397	0	0	0	0	Õ	3,261,774	0	13,482	3,275,256	1,728,423	(2,926)	1,725,497
STRAFFORD SD (SAU 44)	5,016,443	4,143,791	0	0	0	0	0	530,201	0	217,955	748,156	280,955	(47,303)	233,652
STRATFORD - EMP	89,427	78,971	0	0	919	919	0	10,104	0	0	10,104	5,354	200	5,554
STRATFORD SD - (SAU 58) STRATHAM - EMP/POL	710,449 3,377,085	625,202 2,980,839	0	0	5,255 33,429	5,255 33,429	0	79,995 381,401	0	0	79,995 381,401	42,390 202.105	1,140 7.255	43,530 209,360
STRATHAM - EMP/POL STRATHAM SD - (SAU 16)	6,647,811	6,217,069	0	0	394.856	394.856	0	795,479	0	0	795,479	421,527	7,255 85,697	507,224
SUGAR HILL - EMP/POL	514,753	462,331	0	0	12,609	12,609	0	59,156	0	0	59,156	31,347	2,737	34,084
SULLIVAN COUNTY - EMP/POL	14,094,381	12,051,561	0	0	0	0	0	1,542,007	0	227,034	1,769,041	817,114	(49,274)	767,840
SUNAPEE - EMP/POL	2,904,344	2,497,942	0	0	0	0	0	319,614	0	33,076	352,690	169,364	(7,179)	162,185
SUNAPEE SD (SAU 85)- EMP/TEACH	7,347,634	6,727,421	0	0	300,640	300,640	0	860,779	0	0	860,779	456,129	65,249	521,378
SURRY VILLAGE CHARTER SCHOOL SUTTON - POLICE	440,448 402,243	384,026 410.044	0	0	0 55.796	0 55.796	0	49,136 52.465	0	109 0	49,245 52,465	26,038 27,802	(24) 12,109	26,014 39,911
SWANZEY - POLICE/FIRE	1.920.409	1.801.841	0	0	119,590	119,590	0	230,547	0	0	230,547	122,168	25,955	148.123
SWNH DISTRICT FIRE MUTUAL AID	1,451,610	1,257,863	0	0	0	0	0	160,945	0	7,700	168,645	85,285	(1,671)	83,614
TAMWORTH - EMP/FIRE/POL	1,052,041	884,354	0	0	0	0	0	113,154	0	31,272	144,426	59,961	(6,787)	53,174
TAMWORTH SD - (SAU 13)	3,217,775	3,067,234	0	0	245,722	245,722	0	392,455	0	0	392,455	207,963	53,330	261,293
THORNTON - EMP/POL	954,284	897,554	0	0	61,489	61,489	0	114,843	0	0	114,843	60,856	13,345	74,201
THORNTON SD - (SAU 48) TILTON - EMP/POL	2,745,306 3,715,494	2,535,220 3,396,771	0	0	132,720 147,222	132,720 147,222	0	324,383 434,620	0	0	324,383 434,620	171,892 230,306	28,805 31,952	200,697 262,258
TILTON-NORTHFIELD FIRE DIST	2,543,299	2,084,299	0	0	147,222	0	0	266,688	0	126,114	392,802	141,319	(27,371)	113,948
TIMBERLANE REG SD (SAU 55)	47,167,174	42,125,601	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	777,736	664,107	0	0	0	0	0	84,973	0	13,381	98,354	45,027	(2,904)	42,123
TROY WATER AND SEWER	196,332	166,822	0	0	0	0	0	21,345	0	4,155	25,500	11,311	(902)	10,409
TUFTONBORO - EMP/FIRE/POL UNITY - EMP	1,261,855 140,306	1,135,470 159,657	0	0	32,909 35,129	32,909 35,129	0	145,284 20,428	0	0	145,284 20,428	76,987 10.825	7,143 7.624	84,130 18,449
UNITY SD - (SAU 06)	856,633	730,047	0	0	0	0	0	93,410	0	16,085	109,495	49,498	(3,491)	46,007
VILLAGE DISTRICT OF EASTMAN	181,899	176,917	0	0	17,214	17,214	0	22,637	0	0	22,637	11,995	3,736	15,731
VILLAGE DISTRICT OF EIDELWEISS	61,080	47,515	0	0	0	0	0	6,080	0	5,423	11,503	3,222	(1,177)	2,045
VIRTUAL LEARNING ACADEMY CHART	1,673,799	1,793,898	0	0	314,739	314,739	0	229,531	0	0	229,531	121,629	68,309	189,938
WAKEFIELD - EMP/FIRE/POL	3,101,819	2,737,194	0	0	30,067	30,067 47,020	0	350,226 453,796	0	0	350,226 453,796	185,586	6,525	192,111
WAKEFIELD SD - (SAU 64) WALPOLE - EMP/POL	4,009,281 1,292,909	3,546,641 1,077,204	0	0	47,020	47,020	0	453,796	0	0 47.500	453,796 185,329	240,468 73,036	10,205 (10,309)	250,673 62,727
WARNER - EMP/POL	1,339,339	1,157,193	0	0	0	0	0	137,829	0	10,291	158,355	78,459	(2,234)	76,225
WARNER VILLAGE WATER DISTRICT	137,570	104,278	0	0	0	0	0	13,342	0	14,796	28,138	7,070	(3,211)	3,859
WARREN SD - (SAU 23)	901,114	772,506	0	0	0	0	0	98,843	0	12,633	111,476	52,377	(2,742)	49,635
WASHINGTON - EMP/POL	504,524	452,785	0	0	12,021	12,021	0	57,934	0	0	57,934	30,699	2,609	33,308
WASHINGTON SD - (SAU 34) WATERVILLE ESTATES VILLAGE DIS	508,428 433,438	346,969 331,938	0	0	0	0	0	44,395 42,472	0	90,877 43,420	135,272 85,892	23,525 22,506	(19,723) (9,424)	3,802 13,082
WATERVILLE ESTATES VILLAGE DIS WATERVILLE VALLEY EMP/FIRE/POL	2,024,203	1,743,877	0	0	0	0	0	223,130	0	20,303	243,433	118,237	(9,424) (4,407)	113,830
WATERVILLE VALLEY SD (SAU 48)	504,405	507,443	0	0	63,613	63,613	0	64,928	0	20,505	64,928	34,405	13,806	48,211
						25							(Continued)	

COST- SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedules of Pension Amounts By Employer

As of and for the Year Ended June 30, 2014 and as of June 30, 2013

		_	2014 Deferred Outflows of Resources					2014 Deferred Inflows of Resources					2014 Pension Expense			
Employer	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	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	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion	Total Employer Pension Expense		
WEARE - EMP/POL	\$ 3,573,997	2,869,299	0	0	0	0	0	367,129	0	233,451	600,580	194,543	(50,667)	143,876		
WEARE SD - (SAU 24)	6,884,375	6,338,442	0	0	314,825	314,825	0	811,009	0	0	811,009	429,756	68,328	498,084		
WEBSTER - EMP/POL	395,706	373,381	0	0	26,626	26,626	0	47,774	0	0	47,774	25,316	5,779	31,095		
WEEKS PUBLIC LIBRARY	131,441	110,111	0	0	0	0	0	14,089	0	4,264	18,353	7,466	(925)	6,541		
WENTWORTH SD - (SAU 48)	508,624	539,293	0	0	90,153	90,153	0	69,003	0	0	69,003	36,565	19,566	56,131		
WESTMORELAND - EMP	247,215	215,711	0	0	95	95	0	27,600	0	0	27,600	14,626	21	14,647		
WESTMORELAND SD - (SAU 29)	1,210,950	1,087,115	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	12,549,114	10,983,302	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	1,485,324	1,297,641	0	0	2,075	2,075	0	166,034	0	0	166,034	87,982	450	88,432		
WILMOT - EMP/POL	473,395	383,664	0	0	0	0	0	49,090	0	27,520	76,610	26,013	(5,973)	20,040		
WILTON - POL	1,123,961	1,067,757	0	0	82,419	82,419	0	136,620	0	0	136,620	72,396	17,888	90,284		
WILTON-LYNDEBOROUGH (SAU 63)	6,940,727	6,588,858	0	0	504,442	504,442	0	843,050	0	0	843,050	446,735	109,481	556,216		
WINCHESTER - EMP/POL	1,849,946	1,618,352	0	0	4,619	4,619	0	207,069	0	0	207,069	109,727	1,003	110,730		
WINCHESTER SD - (SAU 94)	4,110,415	3,851,664	0	0	251,287	251,287	0	492,824	0	0	492,824	261,149	54,538	315,687		
WINDHAM - EMP/FIRE/POL	13,205,482	11,947,160	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)	25,663,314	23,240,792	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)	15,682,006	13,809,561	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	14,381,938	12,567,614	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	8,042,011	6,802,385	0	0	0	0	0	870,371	0	199,285	1,069,656	461,212	(43,251)	417,961		
WOODSTOCK - EMP/POL	1,150,492	1,050,671	0	0	44,523	44,523	0	134,434	0	0	134,434	71,237	9,663	80,900		
WOODSVILLE FIRE DISTRICT	461,240	388,216	0	0	0	0	0	49,673	0	13,244	62,917	26,322	(2,875)	23,447		
WOODSVILLE WATER & LIGHT DEPT	525,426	460,452	0	0	2,069	2,069	0	58,915	0	0	58,915	31,219	449	31,668		
Total	\$ 4,303,784,472	\$ 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		

See accompanying notes to schedules of employer allocations and schedules of pension amounts by employer.

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

(1) **Plan Description**

The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans – an amendment of GASB Statement No. 25*.

The Pension Plan was established in 1967 by RSA 100-A: 2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers with in the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are summarized below.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC), multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II Members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have a nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the benefit commencement date precedes the month after which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

(2) **Basis of Presentation**

The schedules of employer allocations and schedules of pension amounts by employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. The Schedules present amounts that are elements of the financial statements of NHRS or its participating employers. Accordingly, they do not purport to be a complete presentation of the net position or changes in net position of NHRS or its participating employers.

GASB Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and the Schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

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

(3) Employer Allocations

Contributions

By statute, the Board of Trustees of the System is responsible for the certification of employer contribution rates, which are determined through the preparation of biennial valuations of the System's assets by the System's actuary using the entry age normal cost method.

The employer contributions used in the schedules of employer allocations as of and for the years ended June 30, 2014 and 2013 are a component of total employer contributions presented in the System's financial statements for the corresponding periods. Following is a reconciliation of employer contributions from the schedules to the financial statements for the years ended June 30, 2014 and 2013 (dollars in thousands):

	 2014	2013
Total employer contributions per schedule Contribution adjustments Other miscellaneous items	\$ 324,423 1,448 2,573	248,654 1,088 93
Total employer contributions per financial statements	\$ 328,444	249,835

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

Employer Contributions Excluded from Proportionate Share Allocation

NHRS participates as an employer in the Pension Plan and its employees are members of the Pension Plan. NHRS's contributions are excluded from the schedules because those contributions are funded as a component of normal cost and included in the pension contribution rate paid by all employers. In addition, employer contributions do not include contributions required to separately finance specific liabilities of individual employers for the Town of Raymond and the Brookline Public Library.

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers as of June 30, 2014 and 2013 were as follows (dollars in thousands):

	_	2014	2013
Collective total pension liability Plan fiduciary net position	\$	11,144,214 7,390,628	10,708,768 6,404,984
Collective net pension liability	\$	3,753,586	4,303,784

The collective total pension liability is based upon the June 30, 2013 actuarial valuation. The roll-forward of the total pension liability from June 30, 2013 to June 30, 2014 reflects expected service cost and interest reduced by actual benefit payments, refunds and administrative expenses for the plan year.

(a) Actuarial Assumptions

The collective total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2013, using the following actuarial assumptions which, accordingly, apply to both 2014 and 2013 measurements:

Inflation	3.0%
Salary increases	3.75 - 5.8% average, including inflation
Investment rate of return	7.75%, net of pension plan investment expense, including
	inflation

Mortality rates were based on the 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.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2005 – June 30, 2010.

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

(b) Long-Term Rates of Return

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2014 and 2013:

Asset class	Target allocation	Weighted average long-term expected real rate of return 2014 2013			
Asset class		2014	2013		
Large Cap Equities	22.50%	3.25%	3.75%		
Small/Mid Cap Equities	7.50	3.25	4.00		
Total domestic equity	30.00				
Int'l Equities (unhedged)	13.00	4.25	4.75		
Emerging Int'l Equities	7.00	6.50	6.75		
Total international equity	20.00				
Core Bonds	18.00	(0.47)	(0.96)		
High-Yield Bonds	1.50	1.50	2.00		
Global Bonds (unhedged)	5.00	(1.75)	(2.25)		
Emerging Market Debt (external)	0.50	2.00	1.00		
Total fixed income	25.00				
Private equity	5.00	5.75	6.00		
Private debt	5.00	5.00	5.50		
Real estate	10.00	3.25	3.00		
Opportunistic	5.00	2.50	2.63		
Total alternative					
investments	25.00				
Total	100.00%				

(c) Discount Rate

The discount rate used to measure the collective total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

(d) Sensitivity Analysis

The following table illustrates the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the Pension Plan's collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate (dollars in thousands):

	Current single rate				
Fiscal year ended	 1% Decrease to 6.75%	assumption 7.75%	1% Increase to 8.75%		
June 30, 2014 June 30, 2013	\$ 4,944,083 5,517,542	3,753,586 4,303,784	2,749,223 3,283,507		

(5) Components of Schedules of Pension Amounts by Employer

(a) Net Pension Liability

The employer proportionate share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the years ended June 30, 2014 and 2013.

(b) Difference between Expected and Actual Experience

The difference between expected and actual experience with regard to economic and demographic factors is amortized over the average of the expected remaining service life of active and inactive members, which is 5.6076 years in 2014. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The collective amount of the difference between expected and actual experience for the year ended June 30, 2014 is \$0. As 2014 was the year in which GASB Statement No. 68 was adopted and rollforward procedures were used to determine the collective total pension liability at the measurement date, there were no changes between expected and actual expense.

(c) Change in Assumptions

The change in assumptions about future economic or demographic factors or other inputs is amortized over the average of the expected remaining service life of active and inactive members, which is

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

5.6076 years in 2014. The first year of amortization is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The collective amount of change in assumptions for the year ended June 30, 2014 is \$0.

(d) Differences between Employer Contributions and Proportionate Share of Contributions

There are no differences between employer contributions and the proportionate share of contributions because the Pension Plan utilizes employer contributions as the method of allocation.

(e) Changes in Employer Proportionate Share

The change in employer proportionate share is the amount of difference between the employer proportionate share of collective net pension liability in the prior year compared to the current year. This change in proportionate share is amortized over the average expected remaining service life of active and inactive members, which is 5.6076 years in 2014. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

(f) Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments

The difference between the actual earnings on plan investments compared to the plan's expected rate of return of 7.75% is amortized over a closed period of 5 years. The collective amount of the difference between projected and actual earnings for the year ended June 30, 2014 is \$600,343,038. The first year of amortization, \$120,068,608, is recognized as pension expense, and the remaining amount, \$480,274,430, is shown as a deferred inflow of resources. Each employer's proportionate share of these collective amounts is equal to the collective amount multiplied by the employer's proportionate share percentage for the year ended June 30, 2014, as shown in the schedules of employer allocations. The full calculation is presented in the table below (dollars in thousands):

Actual earnings on Pension Plan investments per financial statements for the year ended June 30, 2014	\$	1,092,585
Projected earnings on Pension Plan investments for the year ended June 30, 2014	_	(492,242)
Net difference between projected and actual earnings on Pension Plan investments		600,343
Recognition period for assets (in years) Expensed portion of current period difference between projected and		5
actual earnings on plan investments	_	(120,069)
Deferred inflow of resources to be recognized in future pension expenses	\$_	480,274

Notes to Schedules of Employer Allocations and Schedules of Pension Amounts by Employer

June 30, 2014 and 2013

(g) Collective Pension Expense

The calculation of collective pension expense for the year ended June 30, 2014 is presented in the following table (dollars in thousands):

Service cost	\$	245,827
Interest on the total pension liability		815,214
Member contributions		(199,033)
Projected earnings on plan investments		(492,242)
Pension Plan administrative expense		7,376
Other custodial, professional and non-investment expenses and contributions		
other than for the contribution effort		(2,574)
Expensed portion of current period difference between projected and actual		
earnings on plan investments	_	(120,069)
Total collective pension expense	\$	254,499

Each employer's proportionate share of the collective pension expense is equal to the collective pension expense multiplied by the employer's proportionate share percentage for the year ended June 30, 2014, as shown in the schedules of employer allocations.

(6) Future Recognition of Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows:

 Total	2015	2016	2017	2018	2019	Thereafter
\$ (480,274,430)	(120,068,608)	(120,068,608)	(120,068,607)	(120,068,607)	_	_