

New Hampshire Retirement System

GASB Statement Nos. 68 and 75 Employer Reporting
and Accounting Schedules

June 30, 2019





December 19, 2019

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

Dear Board Members:

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

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

The total pension (OPEB) liability as of June 30, 2019 shown in this report is based on a roll-forward of the June 30, 2018 valuation. The calculation of the plan’s liability for this report is not applicable for funding purposes of the plan. A calculation of the plan’s liability for purposes other than satisfying the requirements of GASB Statement Nos. 68 and 75 may produce significantly different results. This report may be provided to parties other than the NHRS only in its entirety and only with the permission of the NHRS. GRS is not responsible for unauthorized use of this report.

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

This report complements the actuarial valuation report that we provided to the Board and should be considered in conjunction with that report. Please see the CAFR report as of June 30, 2019 and the actuarial valuation report as of June 30, 2017 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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

Respectfully submitted,



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SECTION A

GASB No. 68 PENSION INFORMATION

Executive Summary – Pension as of June 30, 2019

	Total
Actuarial Valuation Date	June 30, 2018
Measurement Date of the Net Pension Liability	June 30, 2019
Membership as of June 30, 2018	
Number of	
- Retirees and Beneficiaries*	37,012
- Inactive, Nonretired Members	2,420
- Active Members	48,121
- Non-Vested Inactive Members	11,454
- Total	99,007
Covered Payroll (reported payroll for the June 30, 2019 valuation)	\$ 2,825,006,022
Net Pension Liability	
Total Pension Liability	\$ 13,982,427,200
Plan Fiduciary Net Position	9,170,772,530
Net Pension Liability	\$ 4,811,654,670
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	65.59%
Net Pension Liability as a Percentage of Covered Payroll	170.32%
Development of the Single Discount Rate	
Single Discount Rate	7.25%
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate**	3.13%
Last year ending June 30 in the 2020 to 2119 projection period for which projected benefit payments are fully funded	2119
Total Pension Expense	\$ 596,410,879

Deferred Outflows of Resources and Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 26,604,295	\$ 103,464,288
Changes in assumptions	\$ 172,640,239	\$ -
Net difference between projected and actual earnings on pension plan investments	\$ 212,967,442	\$ 252,271,755
Total	\$ 412,211,976	\$ 355,736,043

* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2018 include 2,229 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.

** Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2019. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.

Discussion

Current Year Experience

There was a loss on the plan fiduciary net position of \$146.8 million and a gain on the total pension liability of \$111.3 million. Pension expenses increased over last year's due in part to these net losses.

Accounting Standard

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

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

Financial Statements

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

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NHRS subsequent to the measurement date of June 30, 2019.

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

Notes to Financial Statements

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

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

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

Required Supplementary Information

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

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

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

Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. The total pension liability was rolled forward from June 30, 2018 to June 30, 2019. The plan fiduciary net position was determined as of June 30, 2019. Note that the beginning of year total pension liability as of June 30, 2018 was rolled forward from June 30, 2017.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.13% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.25%.

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

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 7.25% on the actuarial value of assets), it is expected that:

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

This funding policy results in the projected plan fiduciary net position being sufficient to pay benefits for all future years at a discount rate of 7.25%. The projections in this report are strictly for the purposes of determining the GASB discount rate and are different from a funding projection for the ongoing plan.

Limitations of Assets as a Percent of Total Pension Liability Measurements

This report includes a measure of the plan fiduciary net position as a percent of total pension liability (65.59%). Unless otherwise indicated, with regard to any such measurements presented in this report:

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

Limitation of Project Scope

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

Statement of Pension Expense Under GASB Statement No. 68

Fiscal Year Ended June 30, 2019

1. Service Cost	\$ 275,380,260
2. Interest on the Total Pension Liability	970,599,109
3. Current-Period Benefit Changes	0
4. Member Contributions	(223,995,134)
5. Projected Earnings on Plan Investments	(635,077,150)
6. Pension Plan Administrative Expense	7,436,447
7. Other Changes in Plan Fiduciary Net Position	1,733,372
8. Recognition of Beginning Deferred Outflows (Inflows) Due to Liabilities	125,650,347
9. Recognition of Beginning Deferred Outflows (Inflows) Due to Assets	<u>74,683,628</u>
10. Total Pension Expense	\$ 596,410,879

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2019

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$(111,250,355)
2. Assumption Changes (gains) or losses	\$ -
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} *	4.8011
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ (23,171,847)
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ -
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ (23,171,847)
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ (88,078,508)
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ (88,078,508)

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 146,807,312
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ 29,361,462
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 117,445,850

* *Average Expected Remaining Service Lifetime (AERSL), which is used for the initial period in the recognition of outflows and inflows resulting from experience and assumptions changes, is calculated **excluding** 2,229 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.*

Statement of Outflows and Inflows

Arising from Current and Prior Reporting Periods

Fiscal Year Ended June 30, 2019

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 172,425,266	\$ 46,774,919	\$ 125,650,347
2. Due to Assets	188,465,372	113,781,744	74,683,628
3. Total	\$ 360,890,638	\$ 160,556,663	\$ 200,333,975

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 11,829,694	\$ 46,774,919	\$ (34,945,225)
2. Assumption Changes	160,595,572	-	160,595,572
3. Net difference between projected and actual earnings on pension plan investments	188,465,372	113,781,744	74,683,628
4. Total	\$ 360,890,638	\$ 160,556,663	\$ 200,333,975

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 26,604,295	\$ 103,464,288	\$ (76,859,993)
2. Assumption Changes	172,640,239	-	172,640,239
3. Net difference between projected and actual earnings on pension plan investments	212,967,442	252,271,755	(39,304,313)
4. Total	\$ 412,211,976	\$ 355,736,043	\$ 56,475,933

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

Year Ending June 30	Net Deferred Outflows of Resources
2020	\$ 148,738,627
2021	(90,841,860)
2022	(12,219,331)
2023	10,798,497
2024	0
Thereafter	0
Total	\$ 56,475,933

Outflows and Inflows Recognition Detail Fiscal Year Ended June 30, 2019

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2015	\$ (106,715,500)	5.3941	\$ (19,783,745)	\$ (7,796,775)	0.3941
2016	18,403,928	5.0750	3,626,390	3,898,368	1.0750
2017	(19,046,986)	4.9870	(3,819,327)	(7,589,005)	1.9870
2018	39,112,535	4.7679	8,203,304	22,705,927	2.7679
2019	(111,250,355)	4.8011	(23,171,847)	(88,078,508)	3.8011
Total			\$ (34,945,225)	\$ (76,859,993)	
Deferred Outflow (Inflow) Due to Assumption Changes					
2015	\$ -	5.3941	\$ -	\$ -	0.3941
2016	815,022,527	5.0750	160,595,572	172,640,239	1.0750
2017	-	4.9870	-	-	1.9870
2018	-	4.7679	-	-	2.7679
2019	-	4.8011	-	-	3.8011
Total			\$ 160,595,572	\$ 172,640,239	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2015	\$ 317,911,590	5.0000	\$ 63,582,318	\$ -	0.0000
2016	477,607,960	5.0000	95,521,592	95,521,592	1.0000
2017	(445,367,397)	5.0000	(89,073,479)	(178,146,960)	2.0000
2018	(123,541,325)	5.0000	(24,708,265)	(74,124,795)	3.0000
2019	146,807,312	5.0000	29,361,462	117,445,850	4.0000
Total			\$ 74,683,628	\$ (39,304,313)	

Average Expected Remaining Service Lifetime (AERSL), which is used for the initial period in the recognition of outflows and inflows resulting from experience and assumptions changes, is calculated **excluding** 2,229 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.

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

Ultimately 10 Fiscal Years Will Be Displayed

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

Notes to Schedule:

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

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

Schedule of Contributions

Ultimately 10 Fiscal Years will be Displayed

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

* Based on the June 30 census data for the applicable fiscal year. Covered employee payroll for employer's disclosure may differ. The actual contribution reflects the amount contributed as of June 30, as reported in the June 30, 2019 CAFR/GASB 67/74 report. The employer contributions found on page 10 are the contributions reported for purposes of determining the GASB 68 proportionate shares and may differ from those shown above.

** We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column therefore matches the actual contributions. Contributions other than the Actuarially Determined Contributions are accounted for separately.

Notes to Schedule of Contributions

Valuation Date:	Actuarially determined contribution rates for the 2018-2019 biennium were determined based on the June 30, 2015 actuarial valuation. Actuarially determined contribution rates for the 2020-2021 biennium were determined based on the June 30, 2017 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the closed statutory amortization period.
Notes	<p>The roll-forward of total pension liability from June 30, 2018 to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments.</p> <p>The Total Pension Liability as of June 30, 2019 has been adjusted to reflect changes in actuarial methods based on the actuarial audit. The impact has been estimated based on the June 30, 2019 actuarial valuation and included in the difference between expected and actual experience of the Total Pension Liability on page 10. House Bill No. 616 grants a one-time adhoc COLA to certain retired members. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. This bill was adopted September 6, 2019 (after the measurement date) and therefore is not reflected in the development of the TPL.</p>
Methods and Assumptions:	
Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smoothed market for funding purposes; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for Teachers) in the 2017 valuation
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 55 of the June 30, 2019 CAFR and GASB No. 67 and 74 report dated October 31, 2019. Actuarial assumptions for contributions made in the year ending June 30, 2019 can be found in the June 30, 2017 actuarial valuation report.

Summary of Pension Participant Data As of June 30, 2018

For purposes of GASB No. 68 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2019 Total Pension Liability is based on a roll-forward of the June 30, 2018 valuation. A brief summary of the June 30, 2018 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits*	37,012
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	2,420
Active Plan Members	48,121
Non-Vested Inactive Members	<u>11,454</u>
Total Plan Members	99,007

** Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2018 include 2,229 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.*

Additional information regarding the covered population as of June 30, 2018 may be found in the actuarial valuation report issued October 31, 2018

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan’s net pension liability, calculated using a single discount rate of 7.25%, as well as what the plan’s net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

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

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

Calculation of the Single Discount Rate

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

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

The determination of the discount rate is done at the plan level. Our understanding is that all pension assets are available to pay the pension benefits of the four-member classifications so there is one plan for the discount rate calculation. For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 3.13% (based on the June 2019 20-Year Municipal GO AA Index); and the resulting single discount rate is 7.25%.

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

The Projection of Contributions table shows the development of expected contributions in future years. Service Cost contributions for future hires after June 30, 2019 are not included (nor are their liabilities).

The Projection of Plan Fiduciary Net Position table shows the development of expected asset levels in future years after June 30, 2019.

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

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

Single Discount Rate Development

Projection of Contributions Beginning July 1, 2019*

(Years 1-50)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 2,825,006,022				
1	2,789,254,647	\$ 197,519,333	\$ 67,586,900	\$ 374,193,142	\$ 639,299,375
2	2,641,590,129	187,245,048	61,914,507	385,599,991	634,759,546
3	2,507,239,387	177,856,181	56,615,606	387,396,969	621,868,756
4	2,382,047,265	169,110,799	51,736,246	378,227,369	599,074,414
5	2,263,063,294	160,771,980	47,228,219	390,519,759	598,519,958
6	2,147,353,345	152,642,363	42,985,203	403,211,651	598,839,217
7	2,034,788,352	144,751,467	39,019,430	416,316,030	600,086,927
8	1,926,156,559	137,134,026	35,344,296	429,846,301	602,324,623
9	1,820,651,238	129,728,857	31,915,126	443,816,305	605,460,289
10	1,718,672,480	122,575,351	28,750,738	458,240,335	609,566,425
11	1,618,127,958	115,506,724	25,741,035	473,133,146	614,380,905
12	1,520,565,976	108,610,004	22,931,870	488,509,974	620,051,847
13	1,427,146,013	101,996,520	20,381,719	504,386,548	626,764,787
14	1,337,239,531	95,629,471	18,051,039	520,779,111	634,459,620
15	1,248,454,209	89,342,545	15,875,759	537,704,432	642,922,735
16	1,162,258,950	83,221,528	13,867,425	555,179,826	652,268,779
17	1,078,782,931	77,309,446	12,048,408	573,223,170	662,581,024
18	998,392,001	71,619,833	10,411,571	591,852,923	673,884,327
19	921,372,113	66,118,082	8,939,081	611,088,143	686,145,306
20	846,700,024	60,738,905	7,585,091	630,948,508	699,272,504
21	773,438,118	55,401,902	6,323,233	-	61,725,136
22	701,867,607	50,113,290	5,154,020	-	55,267,309
23	632,567,553	44,893,395	4,074,663	-	48,968,058
24	565,232,432	39,754,453	3,084,161	-	42,838,614
25	501,044,354	34,878,841	2,211,324	-	37,090,166
26	441,350,292	30,398,849	1,487,590	-	31,886,439
27	386,109,457	26,285,361	924,548	-	27,209,909
28	336,529,295	22,468,209	690,752	-	23,158,960
29	290,388,639	19,052,069	484,115	-	19,536,184
30	248,701,908	16,066,136	318,363	-	16,384,499
31	211,248,749	13,455,721	205,107	-	13,660,828
32	177,174,791	11,136,431	129,312	-	11,265,743
33	146,226,153	9,074,259	80,744	-	9,155,003
34	117,747,966	7,215,808	53,564	-	7,269,372
35	92,245,219	5,583,986	37,319	-	5,621,304
36	70,016,072	4,184,327	32,307	-	4,216,634
37	51,486,003	3,034,066	30,748	-	3,064,813
38	36,782,359	2,131,840	32,479	-	2,164,319
39	25,368,581	1,444,139	32,871	-	1,477,010
40	16,772,387	935,040	31,941	-	966,981
41	10,692,791	582,860	28,155	-	611,015
42	6,727,872	354,829	25,970	-	380,799
43	4,218,899	212,996	23,515	-	236,511
44	2,524,997	124,661	15,553	-	140,214
45	1,375,326	66,101	9,394	-	75,496
46	686,071	32,419	4,638	-	37,058
47	327,110	15,309	1,926	-	17,235
48	165,813	7,721	866	-	8,587
49	71,876	3,397	252	-	3,649
50	21,641	1,045	27	-	1,072

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

Single Discount Rate Development

Projection of Contributions Beginning July 1, 2019*

(Years 51-100)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
51	\$ 2,976	\$ 119	\$ 20	\$ -	\$ 139
52	-	-	-	-	-
53	-	-	-	-	-
54	-	-	-	-	-
55	-	-	-	-	-
56	-	-	-	-	-
57	-	-	-	-	-
58	-	-	-	-	-
59	-	-	-	-	-
60	-	-	-	-	-
61	-	-	-	-	-
62	-	-	-	-	-
63	-	-	-	-	-
64	-	-	-	-	-
65	-	-	-	-	-
66	-	-	-	-	-
67	-	-	-	-	-
68	-	-	-	-	-
69	-	-	-	-	-
70	-	-	-	-	-
71	-	-	-	-	-
72	-	-	-	-	-
73	-	-	-	-	-
74	-	-	-	-	-
75	-	-	-	-	-
76	-	-	-	-	-
77	-	-	-	-	-
78	-	-	-	-	-
79	-	-	-	-	-
80	-	-	-	-	-
81	-	-	-	-	-
82	-	-	-	-	-
83	-	-	-	-	-
84	-	-	-	-	-
85	-	-	-	-	-
86	-	-	-	-	-
87	-	-	-	-	-
88	-	-	-	-	-
89	-	-	-	-	-
90	-	-	-	-	-
91	-	-	-	-	-
92	-	-	-	-	-
93	-	-	-	-	-
94	-	-	-	-	-
95	-	-	-	-	-
96	-	-	-	-	-
97	-	-	-	-	-
98	-	-	-	-	-
99	-	-	-	-	-
100	-	-	-	-	-

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

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning July 1, 2019* (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 9,170,772,530	\$ 639,299,375	\$ 873,675,480	\$ 9,762,391	\$ 656,185,831	\$ 9,582,819,864
2	9,582,819,864	634,759,546	913,750,359	9,245,565	684,488,683	9,979,072,170
3	9,979,072,170	621,868,756	953,626,988	8,775,338	711,354,371	10,349,892,970
4	10,349,892,970	599,074,414	992,882,904	8,337,165	736,044,518	10,683,791,833
5	10,683,791,833	598,519,958	1,031,015,830	7,920,722	758,889,137	11,002,264,376
6	11,002,264,376	598,839,217	1,067,089,179	7,515,737	780,719,411	11,307,218,088
7	11,307,218,088	600,086,927	1,101,365,317	7,121,759	801,666,254	11,600,484,192
8	11,600,484,192	602,324,623	1,133,281,771	6,741,548	821,884,557	11,884,670,054
9	11,884,670,054	605,460,289	1,163,687,155	6,372,279	841,529,952	12,161,600,860
10	12,161,600,860	609,566,425	1,193,475,830	6,015,354	860,705,444	12,432,381,545
11	12,432,381,545	614,380,905	1,222,137,044	5,663,448	879,500,258	12,698,462,216
12	12,698,462,216	620,051,847	1,249,030,821	5,321,981	898,047,401	12,962,208,662
13	12,962,208,662	626,764,787	1,272,900,837	4,995,011	916,569,601	13,227,647,203
14	13,227,647,203	634,459,620	1,294,041,818	4,680,338	935,346,208	13,498,730,875
15	13,498,730,875	642,922,735	1,312,828,010	4,369,590	954,643,177	13,779,099,188
16	13,779,099,188	652,268,779	1,329,459,753	4,067,906	974,721,139	14,072,561,446
17	14,072,561,446	662,581,024	1,344,037,794	3,775,740	995,855,629	14,383,184,566
18	14,383,184,566	673,884,327	1,355,851,021	3,494,372	1,018,367,665	14,716,091,164
19	14,716,091,164	686,145,306	1,365,983,137	3,224,802	1,042,588,815	15,075,617,347
20	15,075,617,347	699,272,504	1,373,915,632	2,963,450	1,068,848,785	15,466,859,553
21	15,466,859,553	61,725,136	1,379,582,316	2,707,033	1,074,314,421	15,220,609,761
22	15,220,609,761	55,267,309	1,383,095,448	2,456,537	1,056,115,109	14,946,440,195
23	14,946,440,195	48,968,058	1,384,053,372	2,213,986	1,035,987,985	14,645,128,879
24	14,645,128,879	42,838,614	1,382,511,388	1,978,314	1,013,987,922	14,317,465,713
25	14,317,465,713	37,090,166	1,377,413,547	1,753,655	990,217,172	13,965,605,849
26	13,965,605,849	31,886,439	1,368,749,367	1,544,726	964,838,020	13,592,036,214
27	13,592,036,214	27,209,909	1,356,281,965	1,351,383	938,038,585	13,199,651,360
28	13,199,651,360	23,158,960	1,339,162,312	1,177,853	910,062,315	12,792,532,470
29	12,792,532,470	19,536,184	1,318,324,476	1,016,360	881,165,075	12,373,892,894
30	12,373,892,894	16,384,499	1,293,702,503	870,457	851,583,583	11,947,288,015
31	11,947,288,015	13,660,828	1,266,602,686	739,371	821,527,573	11,515,134,359
32	11,515,134,359	11,265,743	1,238,086,165	620,112	791,131,015	11,078,824,841
33	11,078,824,841	9,155,003	1,209,095,736	511,792	760,459,773	10,638,832,089
34	10,638,832,089	7,269,372	1,180,133,153	412,118	729,528,215	10,195,084,405
35	10,195,084,405	5,621,304	1,151,081,829	322,858	698,335,675	9,747,636,698
36	9,747,636,698	4,216,634	1,121,582,747	245,056	666,899,091	9,296,924,620
37	9,296,924,620	3,064,813	1,090,399,482	180,201	635,294,368	8,844,704,117
38	8,844,704,117	2,164,319	1,057,227,327	128,738	603,659,594	8,393,171,965
39	8,393,171,965	1,477,010	1,022,540,673	88,790	572,135,848	7,944,155,360
40	7,944,155,360	966,981	986,119,502	58,703	540,862,218	7,499,806,354
41	7,499,806,354	611,015	947,802,130	37,425	509,999,697	7,062,577,511
42	7,062,577,511	380,799	907,828,510	23,548	479,716,592	6,634,822,845
43	6,634,822,845	236,511	866,873,335	14,766	450,158,202	6,218,329,457
44	6,218,329,457	140,214	825,882,163	8,837	421,419,145	5,813,997,815
45	5,813,997,815	75,496	785,113,204	4,814	393,554,956	5,422,510,249
46	5,422,510,249	37,058	744,661,372	2,401	366,611,547	5,044,495,081
47	5,044,495,081	17,235	704,708,076	1,145	340,627,754	4,680,430,849
48	4,680,430,849	8,587	665,450,146	580	315,631,010	4,330,619,720
49	4,330,619,720	3,649	626,999,629	252	291,638,983	3,995,262,470
50	3,995,262,470	1,072	589,394,383	76	268,664,836	3,674,533,920

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

Single Discount Rate Development

Projection of Plan Fiduciary Net Position Beginning July 1, 2019* (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.25%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 3,674,533,920	\$ 139	\$ 552,671,540	\$ 10	\$ 246,719,898	\$ 3,368,582,407
52	3,368,582,407	-	516,874,977	-	225,813,330	3,077,520,759
53	3,077,520,759	-	482,050,815	-	205,951,649	2,801,421,594
54	2,801,421,594	-	448,242,031	-	187,138,586	2,540,318,149
55	2,540,318,149	-	415,489,945	-	169,375,076	2,294,203,280
56	2,294,203,280	-	383,834,265	-	152,659,189	2,063,028,205
57	2,063,028,205	-	353,313,293	-	136,986,024	1,846,700,936
58	1,846,700,936	-	323,965,955	-	122,347,525	1,645,082,506
59	1,645,082,506	-	295,832,100	-	108,732,197	1,457,982,603
60	1,457,982,603	-	268,951,727	-	96,124,819	1,285,155,694
61	1,285,155,694	-	243,362,982	-	84,506,231	1,126,298,943
62	1,126,298,943	-	219,101,130	-	73,853,220	981,051,032
63	981,051,032	-	196,197,340	-	64,138,483	848,992,176
64	848,992,176	-	174,678,504	-	55,330,625	729,644,297
65	729,644,297	-	154,565,265	-	47,394,252	622,473,284
66	622,473,284	-	135,871,174	-	40,290,158	526,892,268
67	526,892,268	-	118,600,525	-	33,975,642	442,267,385
68	442,267,385	-	102,747,277	-	28,404,963	367,925,071
69	367,925,071	-	88,294,655	-	23,529,886	303,160,302
70	303,160,302	-	75,215,110	-	19,300,279	247,245,471
71	247,245,471	-	63,471,072	-	15,664,726	199,439,125
72	199,439,125	-	53,015,786	-	12,571,139	158,994,479
73	158,994,479	-	43,794,600	-	9,967,322	125,167,201
74	125,167,201	-	35,746,500	-	7,801,483	97,222,184
75	97,222,184	-	28,802,961	-	6,022,769	74,441,992
76	74,441,992	-	22,887,805	-	4,581,878	56,136,065
77	56,136,065	-	17,917,896	-	3,431,705	41,649,874
78	41,649,874	-	13,804,393	-	2,527,962	30,373,443
79	30,373,443	-	10,455,018	-	1,829,711	21,748,136
80	21,748,136	-	7,775,507	-	1,299,809	15,272,438
81	15,272,438	-	5,671,933	-	905,242	10,505,746
82	10,505,746	-	4,053,027	-	617,315	7,070,034
83	7,070,034	-	2,832,578	-	411,693	4,649,149
84	4,649,149	-	1,932,921	-	268,221	2,984,449
85	2,984,449	-	1,286,270	-	170,561	1,868,741
86	1,868,741	-	833,948	-	105,782	1,140,575
87	1,140,575	-	526,341	-	63,946	678,180
88	678,180	-	323,356	-	37,651	392,476
89	392,476	-	193,246	-	21,572	220,802
90	220,802	-	112,306	-	12,008	120,505
91	120,505	-	63,357	-	6,480	63,628
92	63,628	-	34,660	-	3,379	32,346
93	32,346	-	18,358	-	1,691	15,679
94	15,679	-	9,270	-	807	7,216
95	7,216	-	4,391	-	367	3,192
96	3,192	-	1,981	-	161	1,372
97	1,372	-	866	-	69	575
98	575	-	391	-	28	213
99	213	-	220	-	8	0
100	0	-	-	-	0	0

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

Single Discount Rate Development

Present Values of Projected Benefit Payments

Beginning July 1, 2019

(Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{^(a)-.5}	(g)=(e)*vf ^{^(a)-.5}	(h)=(c)/((1+sdr) ^{^(a)-.5})
1	\$ 9,170,772,530	\$ 873,675,480	\$ 873,675,480	\$ -	\$ 843,628,993	\$ -	\$ 843,628,993
2	9,582,819,864	913,750,359	913,750,359	-	822,681,269	-	822,681,269
3	9,979,072,170	953,626,988	953,626,988	-	800,544,137	-	800,544,137
4	10,349,892,970	992,882,904	992,882,904	-	777,154,704	-	777,154,704
5	10,683,791,833	1,031,015,830	1,031,015,830	-	752,449,711	-	752,449,711
6	11,002,264,376	1,067,089,179	1,067,089,179	-	726,131,975	-	726,131,975
7	11,307,218,088	1,101,365,317	1,101,365,317	-	698,793,635	-	698,793,635
8	11,600,484,192	1,133,281,771	1,133,281,771	-	670,437,266	-	670,437,266
9	11,884,670,054	1,163,687,155	1,163,687,155	-	641,887,892	-	641,887,892
10	12,161,600,860	1,193,475,830	1,193,475,830	-	613,817,506	-	613,817,506
11	12,432,381,545	1,222,137,044	1,222,137,044	-	586,068,324	-	586,068,324
12	12,698,462,216	1,249,030,821	1,249,030,821	-	558,475,590	-	558,475,590
13	12,962,208,662	1,272,900,837	1,272,900,837	-	530,674,612	-	530,674,612
14	13,227,647,203	1,294,041,818	1,294,041,818	-	503,019,417	-	503,019,417
15	13,498,730,875	1,312,828,010	1,312,828,010	-	475,824,688	-	475,824,688
16	13,779,099,188	1,329,459,753	1,329,459,753	-	449,279,943	-	449,279,943
17	14,072,561,446	1,344,037,794	1,344,037,794	-	423,502,538	-	423,502,538
18	14,383,184,566	1,355,851,021	1,355,851,021	-	398,344,851	-	398,344,851
19	14,716,091,164	1,365,983,137	1,365,983,137	-	374,192,667	-	374,192,667
20	15,075,617,347	1,373,915,632	1,373,915,632	-	350,923,699	-	350,923,699
21	15,466,859,553	1,379,582,316	1,379,582,316	-	328,551,120	-	328,551,120
22	15,220,609,761	1,383,095,448	1,383,095,448	-	307,121,474	-	307,121,474
23	14,946,440,195	1,384,053,372	1,384,053,372	-	286,558,680	-	286,558,680
24	14,645,128,879	1,382,511,388	1,382,511,388	-	266,889,905	-	266,889,905
25	14,317,465,713	1,377,413,547	1,377,413,547	-	247,930,798	-	247,930,798
26	13,965,605,849	1,368,749,367	1,368,749,367	-	229,716,801	-	229,716,801
27	13,592,036,214	1,356,281,965	1,356,281,965	-	212,237,203	-	212,237,203
28	13,199,651,360	1,339,162,312	1,339,162,312	-	195,392,300	-	195,392,300
29	12,792,532,470	1,318,324,476	1,318,324,476	-	179,349,116	-	179,349,116
30	12,373,892,894	1,293,702,503	1,293,702,503	-	164,102,064	-	164,102,064
31	11,947,288,015	1,266,602,686	1,266,602,686	-	149,803,765	-	149,803,765
32	11,515,134,359	1,238,086,165	1,238,086,165	-	136,532,453	-	136,532,453
33	11,078,824,841	1,209,095,736	1,209,095,736	-	124,322,121	-	124,322,121
34	10,638,832,089	1,180,133,153	1,180,133,153	-	113,141,370	-	113,141,370
35	10,195,084,405	1,151,081,829	1,151,081,829	-	102,896,196	-	102,896,196
36	9,747,636,698	1,121,582,747	1,121,582,747	-	93,481,816	-	93,481,816
37	9,296,924,620	1,090,399,482	1,090,399,482	-	84,739,160	-	84,739,160
38	8,844,704,117	1,057,227,327	1,057,227,327	-	76,607,202	-	76,607,202
39	8,393,171,965	1,022,540,673	1,022,540,673	-	69,085,119	-	69,085,119
40	7,944,155,360	986,119,502	986,119,502	-	62,120,675	-	62,120,675
41	7,499,806,354	947,802,130	947,802,130	-	55,670,740	-	55,670,740
42	7,062,577,511	907,828,510	907,828,510	-	49,718,250	-	49,718,250
43	6,634,822,845	866,873,335	866,873,335	-	44,266,008	-	44,266,008
44	6,218,329,457	825,882,163	825,882,163	-	39,321,991	-	39,321,991
45	5,813,997,815	785,113,204	785,113,204	-	34,853,981	-	34,853,981
46	5,422,510,249	744,661,372	744,661,372	-	30,823,478	-	30,823,478
47	5,044,495,081	704,708,076	704,708,076	-	27,197,862	-	27,197,862
48	4,680,430,849	665,450,146	665,450,146	-	23,946,593	-	23,946,593
49	4,330,619,720	626,999,629	626,999,629	-	21,037,697	-	21,037,697
50	3,995,262,470	589,394,383	589,394,383	-	18,439,095	-	18,439,095

Single Discount Rate Development

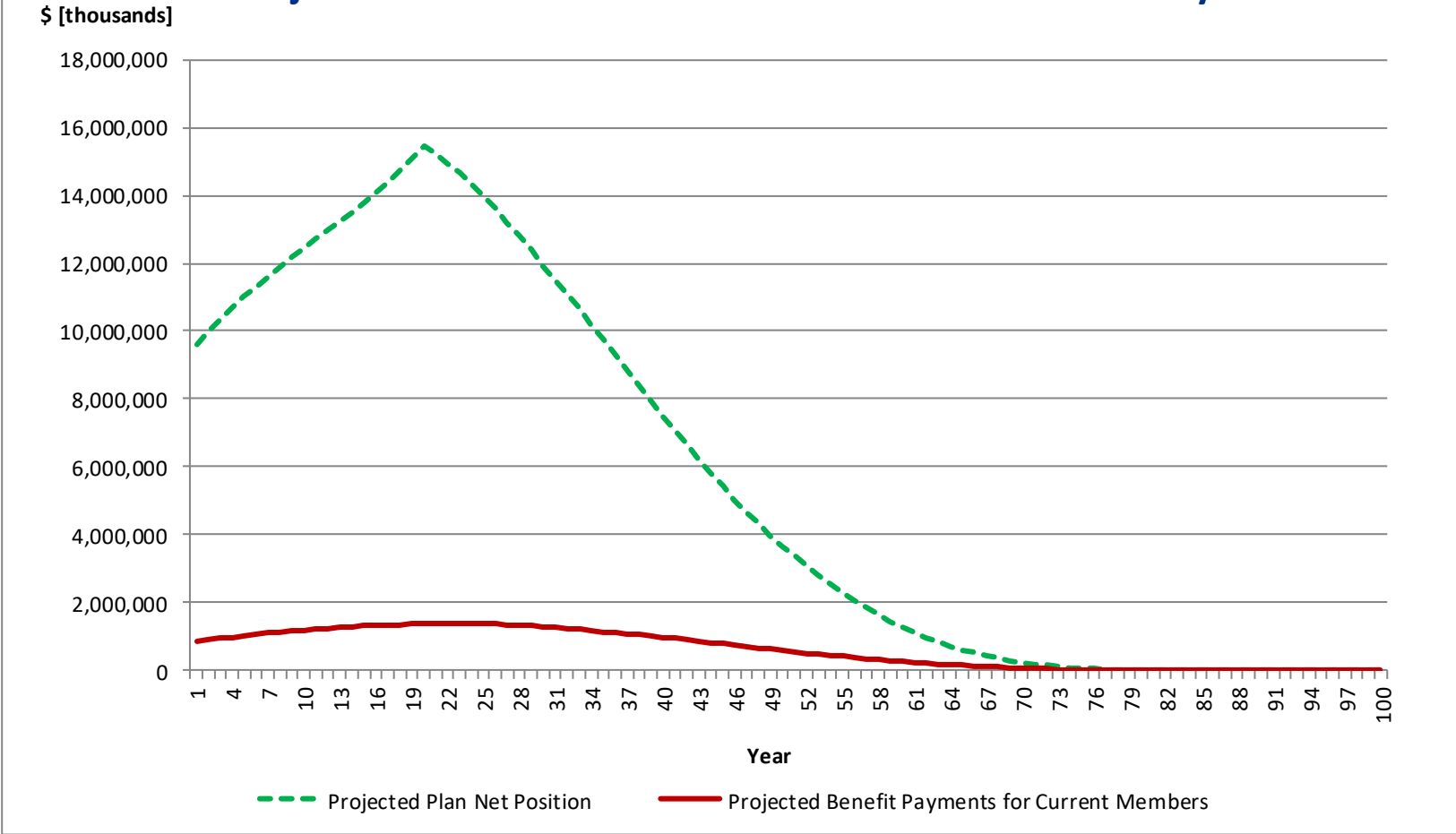
Present Values of Projected Benefit Payments

Beginning July 1, 2019

(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^a ((a)-.5)	(g)=(e)*vf ^a ((a)-.5)	(h)=(c)/(1+sdr) ^a ((a)-.5)
51	\$ 3,674,533,920	\$ 552,671,540	\$ 552,671,540	\$ -	\$ 16,121,424	\$ -	\$ 16,121,424
52	3,368,582,407	516,874,977	516,874,977	-	14,058,032	-	14,058,032
53	3,077,520,759	482,050,815	482,050,815	-	12,224,596	-	12,224,596
54	2,801,421,594	448,242,031	448,242,031	-	10,598,807	-	10,598,807
55	2,540,318,149	415,489,945	415,489,945	-	9,160,256	-	9,160,256
56	2,294,203,280	383,834,265	383,834,265	-	7,890,301	-	7,890,301
57	2,063,028,205	353,313,293	353,313,293	-	6,771,930	-	6,771,930
58	1,846,700,936	323,965,955	323,965,955	-	5,789,680	-	5,789,680
59	1,645,082,506	295,832,100	295,832,100	-	4,929,504	-	4,929,504
60	1,457,982,603	268,951,727	268,951,727	-	4,178,640	-	4,178,640
61	1,285,155,694	243,362,982	243,362,982	-	3,525,476	-	3,525,476
62	1,126,298,943	219,101,130	219,101,130	-	2,959,447	-	2,959,447
63	981,051,032	196,197,340	196,197,340	-	2,470,938	-	2,470,938
64	848,992,176	174,678,504	174,678,504	-	2,051,213	-	2,051,213
65	729,644,297	154,565,265	154,565,265	-	1,692,334	-	1,692,334
66	622,473,284	135,871,174	135,871,174	-	1,387,088	-	1,387,088
67	526,892,268	118,600,525	118,600,525	-	1,128,928	-	1,128,928
68	442,267,385	102,747,277	102,747,277	-	911,911	-	911,911
69	367,925,071	88,294,655	88,294,655	-	730,667	-	730,667
70	303,160,302	75,215,110	75,215,110	-	580,354	-	580,354
71	247,245,471	63,471,072	63,471,072	-	456,632	-	456,632
72	199,439,125	53,015,786	53,015,786	-	355,630	-	355,630
73	158,994,479	43,794,600	43,794,600	-	273,915	-	273,915
74	125,167,201	35,746,500	35,746,500	-	208,464	-	208,464
75	97,222,184	28,802,961	28,802,961	-	156,617	-	156,617
76	74,441,992	22,887,805	22,887,805	-	116,040	-	116,040
77	56,136,065	17,917,896	17,917,896	-	84,702	-	84,702
78	41,649,874	13,804,393	13,804,393	-	60,845	-	60,845
79	30,373,443	10,455,018	10,455,018	-	42,967	-	42,967
80	21,748,136	7,775,507	7,775,507	-	29,795	-	29,795
81	15,272,438	5,671,933	5,671,933	-	20,265	-	20,265
82	10,505,746	4,053,027	4,053,027	-	13,502	-	13,502
83	7,070,034	2,832,578	2,832,578	-	8,798	-	8,798
84	4,649,149	1,932,921	1,932,921	-	5,598	-	5,598
85	2,984,449	1,286,270	1,286,270	-	3,473	-	3,473
86	1,868,741	833,948	833,948	-	2,100	-	2,100
87	1,140,575	526,341	526,341	-	1,236	-	1,236
88	678,180	323,356	323,356	-	708	-	708
89	392,476	193,246	193,246	-	394	-	394
90	220,802	112,306	112,306	-	214	-	214
91	120,505	63,357	63,357	-	112	-	112
92	63,628	34,660	34,660	-	57	-	57
93	32,346	18,358	18,358	-	28	-	28
94	15,679	9,270	9,270	-	13	-	13
95	7,216	4,391	4,391	-	6	-	6
96	3,192	1,981	1,981	-	2	-	2
97	1,372	866	866	-	1	-	1
98	575	391	391	-	-	-	-
99	213	220	220	-	-	-	-
100	-	-	-	-	-	-	-
Totals					\$ 15,884,692,090	\$ -	\$ 15,884,692,090

Projection of Pension Plan Net Position and Benefit Payments



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer	Proportionate	Net Pension	2018 Employer	Proportionate	Net Pension
	Contribution	Share	Liability Under Current Discount Rate	Contribution	Share	Liability Under Current Discount Rate
Albany - Emp	\$ 4,839	0.00111195%	\$ 53,503	\$ 4,662	0.00110302%	\$ 53,113
Alexandria - Emp/Pol	50,980	0.01171465%	563,669	47,287	0.01118801%	538,725
Allenstown - Emp/Fire/Pol	271,092	0.06229399%	2,997,372	268,821	0.06360253%	3,062,591
Allenstown Sd - (Sau 53)	383,431	0.08810827%	4,239,466	381,768	0.09032558%	4,349,360
Allenstown Sewer Commission	-	0.00000000%	-	-	0.00000000%	0
Alstead - Police	28,710	0.00659725%	317,437	26,431	0.00625352%	301,120
Alton - Emp/Fire/Pol	464,330	0.10669798%	5,133,938	423,616	0.10022673%	4,826,120
Alton Sd - Emp/Teach	630,478	0.14487698%	6,970,980	613,113	0.14506136%	6,984,998
Amherst - Fire/Pol	415,805	0.09554746%	4,597,414	388,044	0.09181047%	4,420,860
Amherst Sd - (Sau 39)	1,916,022	0.44028101%	21,184,802	1,806,788	0.42748257%	20,584,151
Andover - Police	17,549	0.00403257%	194,033	16,452	0.00389251%	187,432
Andover Sd - (Sau 46)	260,917	0.05995589%	2,884,870	245,256	0.05802710%	2,794,122
Androscoggin Valley Reg Refuse	69,976	0.01607972%	773,701	67,119	0.01588023%	764,665
Antrim - Emp/Pol	161,430	0.03709486%	1,784,877	157,453	0.03725308%	1,793,811
Ashland - Emp/Pol	126,340	0.02903156%	1,396,898	117,209	0.02773142%	1,335,324
Ashland Electric Dept - Emp	30,535	0.00701661%	337,615	32,653	0.00772564%	372,005
Ashland Sd - (Sau 02)	229,681	0.05277819%	2,539,504	217,688	0.05150456%	2,480,049
Atkinson - Emp/Police	197,420	0.04536497%	2,182,806	158,953	0.03760797%	1,810,900
Auburn - Emp/Fire/Pol	274,145	0.06299554%	3,031,128	244,953	0.05795541%	2,790,670
Auburn Sd - (Sau 15)	570,624	0.13112319%	6,309,195	544,718	0.12887923%	6,205,796
Baker Free Library - Emp	-	0.00000000%	-	-	0.00000000%	0
Barnstead - Emp/Fire/Pol	207,702	0.04772766%	2,296,490	200,249	0.04737853%	2,281,372
Barnstead Sd - Emp/Teach	558,781	0.12840179%	6,178,251	519,474	0.12290655%	5,918,199
Barrington - Emp/Pol/Fire	362,696	0.08334359%	4,010,206	335,148	0.07929537%	3,818,233
Barrington Sd - Emp/Teach	1,110,657	0.25521689%	12,280,155	1,070,439	0.25326381%	12,195,165
Bartlett - Fire/Pol	66,896	0.01537197%	739,646	54,719	0.01294641%	623,396
Bartlett Sd - (Sau 09)	370,715	0.08518627%	4,098,869	373,988	0.08848484%	4,260,724
Bath Sd - (Sau 23)	82,651	0.01899230%	913,844	77,720	0.01838840%	885,439
Bcep Solid Waste District	30,461	0.00699961%	336,797	33,315	0.00788227%	379,547
Bedford - Emp/Fire/Pol	1,926,893	0.44277905%	21,304,999	1,859,338	0.43991580%	21,182,836
Bedford Sd - Emp/Teach	4,753,822	1.09237657%	52,561,388	4,527,132	1.07111074%	51,576,150
Belknap County - Emp/Pol	1,214,705	0.27912599%	13,430,579	1,187,740	0.28101700%	13,531,537
Belknap County Conserv. Dist	6,072	0.00139528%	67,136	5,838	0.00138126%	66,510
Belmont - Emp/Fire/Pol	592,536	0.13615833%	6,551,469	592,089	0.14008712%	6,745,478
Bennington - Emp/Pol	63,801	0.01466078%	705,426	65,251	0.01543826%	743,383
Berlin - Emp/Fire/Pol	1,071,741	0.24627442%	11,849,875	1,062,439	0.25137103%	12,104,024
Berlin Housing Authority - Emp	27,812	0.00639089%	307,508	28,658	0.00678043%	326,491
Berlin Water Works - Emp	71,906	0.01652322%	795,040	67,808	0.01604324%	772,514
Bethlehem - Emp/Fir/Pol	136,398	0.03134278%	1,508,106	126,745	0.02998762%	1,443,965
Bethlehem Sd - (Sau 35)	221,159	0.05081993%	2,445,280	228,765	0.05412536%	2,606,246
Boscawen - Emp/Pol	179,304	0.04120211%	1,982,503	176,499	0.04175932%	2,010,796
Bow - Emp/Fire/Pol	571,702	0.13137090%	6,321,114	546,636	0.12933303%	6,227,647
Bow Sd - Emp/Teach (Sau 67)	2,098,165	0.48213549%	23,198,695	2,030,871	0.48050018%	23,137,056
Bradford - Police	49,538	0.01138329%	547,725	46,731	0.01105646%	532,391
Brentwood - Emp/Fire/Pol	167,571	0.03850599%	1,852,775	167,930	0.03973192%	1,913,172
Brentwood Sd - (Sau 16)	346,089	0.07952749%	3,826,588	318,532	0.07536406%	3,628,932
Bridgewater - Police/Fire	-	0.00000000%	-	-	0.00000000%	-
Bristol - Emp/Fire/Pol	369,000	0.08479218%	4,079,907	383,837	0.09081510%	4,372,931
Brookline - Emp/Fire/Pol	252,989	0.05813412%	2,797,213	241,907	0.05723473%	2,755,968
Brookline Public Library - Emp	8,369	0.00192311%	92,533	9,148	0.00216440%	104,220

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Brookline Sd - (Sau 41)	\$ 628,402	0.14439994%	\$ 6,948,026	\$ 606,030	0.14338553%	\$ 6,904,304
Campton - Emp/Pol/Fire	178,905	0.04111042%	1,978,091	134,288	0.03177228%	1,529,900
Campton Sd - (Sau 48)	431,492	0.09915217%	4,770,860	418,694	0.09906220%	4,770,045
Campton/Thornton Fire Dept	34,347	0.00789257%	379,763	71,093	0.01682047%	809,940
Canaan - Emp/Pol	179,591	0.04126806%	1,985,677	176,659	0.04179718%	2,012,619
Candia - Police	95,752	0.02200277%	1,058,697	107,016	0.02531978%	1,219,199
Candia Sd - (Sau 15)	356,523	0.08192511%	3,941,953	358,861	0.08490582%	4,088,387
Canterbury - Emp/Pol/Fire	67,848	0.01559073%	750,172	61,964	0.01466056%	705,936
Carroll - Emp/Fire/Pol	110,561	0.02540571%	1,222,435	118,239	0.02797512%	1,347,059
Carroll County - Emp/Pol	1,291,929	0.29687123%	14,284,418	1,245,045	0.29457526%	14,184,395
Center Conway Fire Precinct	15,451	0.00355047%	170,836	14,786	0.00349834%	168,452
Center Harbor - Police	51,275	0.01178244%	566,930	51,543	0.01219497%	587,212
Central Hooksett Water Precinct	24,330	0.00559077%	269,009	23,774	0.00562488%	270,849
Charlestown - Emp/Pol	188,364	0.04328400%	2,082,677	182,737	0.04323522%	2,081,863
Cheshire County - Emp/Pol	1,915,613	0.44018702%	21,180,279	1,876,891	0.44406881%	21,382,812
Chester - Emp/Fire/Pol	229,826	0.05281151%	2,541,107	214,593	0.05077229%	2,444,789
Chester Sd - (Sau 82)	505,966	0.11626548%	5,594,293	468,255	0.11078823%	5,334,678
Chesterfield - Emp/Pol	152,451	0.03503158%	1,685,599	153,269	0.03626315%	1,746,144
Chesterfield Sd - (Sau 29)	323,432	0.07432115%	3,576,077	313,467	0.07416569%	3,571,228
Chichester - Emp/Pol	100,555	0.02310644%	1,111,802	111,249	0.02632130%	1,267,424
Chichester Sd - (Sau 53)	283,252	0.06508823%	3,131,821	286,071	0.06768385%	3,259,114
Claremont - Emp/Fire/Pol	1,029,716	0.23661753%	11,385,218	1,104,658	0.26135996%	12,585,011
Claremont Sd - (Sau 06)	1,904,746	0.43768991%	21,060,127	1,926,325	0.45576480%	21,945,998
Clarksville - Emp	4,346	0.00098866%	48,052	4,264	0.00100885%	48,578
Cochecho Academy Of The Arts	28,025	0.00643984%	309,863	29,140	0.00689447%	331,983
Colebrook - Emp/Pol	162,096	0.03724790%	1,792,240	146,248	0.03460200%	1,666,156
Colebrook Sd - (Sau 07)	362,318	0.08325673%	4,006,026	358,246	0.08476032%	4,081,381
Community College System Of Nh	4,789,386	1.10054879%	52,954,607	4,725,583	1.11806387%	53,837,038
Concord - Emp/Fire/Pol	5,757,092	1.32291710%	63,654,202	5,597,501	1.32435799%	63,770,518
Concord Reg Sol Waste Res Rec	-	0.00000000%	-	-	0.00000000%	-
Concord Sd - Emp/Teach	5,711,281	1.31239023%	63,147,686	5,573,060	1.31857530%	63,492,070
Contoocook Valley Sd	3,142,012	0.72200017%	34,740,155	3,003,431	0.71060601%	34,217,118
Conway - Emp/Pol	785,851	0.18058001%	8,688,886	798,665	0.18896261%	9,098,932
Conway Sd - (Sau 09)	1,919,752	0.44113812%	21,226,043	1,935,391	0.45790980%	22,049,284
Conway Village Fire District	132,175	0.03037238%	1,461,414	126,495	0.02992847%	1,441,116
Cook Memorial Library	4,210	0.00096741%	46,548	4,131	0.00097739%	47,063
Coos County - Emp/Pol	830,560	0.19085365%	9,183,219	784,110	0.18551892%	8,933,112
Coos County Nursing Home - Emp	322,366	0.07407620%	3,564,291	312,263	0.07388083%	3,557,512
Cornish - Emp	23,520	0.00540464%	260,053	19,983	0.00472794%	227,660
Cornish Sd - (Sau 100)	134,880	0.03099396%	1,491,322	113,021	0.02674055%	1,287,612
Croydon Sd - (Sau 99)	10,899	0.00250447%	120,506	21,771	0.00515098%	248,030
Croydon-Emp	5,722	0.00131485%	63,266	1,846	0.00043676%	21,031
Danville - Pol	78,576	0.01805591%	868,788	77,512	0.01833919%	883,069
Deerfield - Emp/Pol	185,235	0.04256499%	2,048,080	180,223	0.04264042%	2,053,223
Deerfield Sd - (Sau 53)	549,088	0.12617445%	6,071,079	567,607	0.13429473%	6,466,563
Deering - Police	35,613	0.00818348%	393,761	35,601	0.00842313%	405,591
Derry - Emp/Fire/Pol	3,712,840	0.85317023%	41,051,605	3,544,185	0.83854737%	40,377,753
Derry Housing Authority - Emp	8,361	0.00192127%	92,445	9,030	0.00213648%	102,876
Dorchester - Emp	1,807	0.00041523%	19,979	4,786	0.00113236%	54,525
Dover - Emp/Fire/Pol/Teacher	6,955,018	1.59818746%	76,899,262	6,744,626	1.59576556%	76,839,342

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Dover Housing Authority	\$ 140,315	0.03224286%	\$ 1,551,415	\$ 143,231	0.03388818%	\$ 1,631,784
Dresden Sd - (Sau 70)	944,252	0.21697884%	10,440,272	965,505	0.22843663%	10,999,686
Dublin - Emp/Fir/Pol	87,478	0.02010149%	967,214	92,043	0.02177720%	1,048,616
Dunbarton - Emp/Pol	105,888	0.02433191%	1,170,767	88,537	0.02094768%	1,008,673
Dunbarton Sd - (Sau 67)	213,924	0.04915741%	2,365,285	196,681	0.04653435%	2,240,723
Durham - Emp/Fire/Pol	1,322,316	0.30385383%	14,620,397	1,253,695	0.29662183%	14,282,942
East Kingston - Emp/Pol/Fire	100,801	0.02316297%	1,114,522	94,273	0.02230481%	1,074,022
East Kingston Sd - (Sau 16)	197,862	0.04546653%	2,187,692	186,256	0.04406781%	2,121,954
Effingham - Pol	36,405	0.00836547%	402,518	36,515	0.00863938%	416,004
Enfield - Emp/Pol	251,869	0.05787676%	2,784,830	272,664	0.06451178%	3,106,373
Epping - Emp/Fire/Pol	517,044	0.11881109%	5,716,779	492,130	0.11643701%	5,606,678
Epping Sd - (Sau 14)	1,206,977	0.27735018%	13,345,133	1,167,005	0.27611114%	13,295,310
Epsom - Emp/Fire/Pol	180,047	0.04137284%	1,990,718	197,049	0.04662142%	2,244,916
Epsom Sd - (Sau 53)	424,094	0.09745219%	4,689,063	413,756	0.09789388%	4,713,788
Errol Sd - (Sau 20)	22,820	0.00524379%	252,313	22,165	0.00524420%	252,519
Exeter - Emp/Fire/Pol	1,597,072	0.36698977%	17,658,280	1,549,898	0.36670289%	17,657,486
Exeter Reg Coop Sd - (Sau 16)	4,024,647	0.92482009%	44,499,149	3,849,828	0.91086191%	43,859,845
Exeter Sd - (Sau 16)	1,498,732	0.34439231%	16,570,969	1,419,652	0.33588694%	16,173,636
Fall Mountain Reg Sd	2,034,346	0.46747058%	22,493,070	2,040,606	0.48280346%	23,247,964
Farmington - Fire/Pol	211,379	0.04857259%	2,337,145	201,580	0.04769344%	2,296,536
Farmington Sd - (Sau 61)	1,098,207	0.25235602%	12,142,500	1,067,530	0.25257555%	12,162,024
Fitzwilliam - Emp/Pol	77,340	0.01777189%	855,122	70,065	0.01657724%	798,228
Francestown - Emp/Pol	23,502	0.00540050%	259,853	25,397	0.00600888%	289,340
Franconia - Police	46,960	0.01079090%	519,221	46,972	0.01111349%	535,137
Franklin - Emp/Fire/Pol	928,666	0.21339734%	10,267,943	880,564	0.20833975%	10,031,981
Franklin Sd - (Sau 18)	991,018	0.22772515%	10,957,348	947,010	0.22406075%	10,788,979
Freedom - Police/Fire	40,925	0.00940412%	452,494	38,455	0.00909838%	438,105
Freedom Sd - (Sau 13)	103,394	0.02375882%	1,143,192	101,837	0.02409444%	1,160,196
Fremont - Police	84,848	0.01949715%	938,136	70,965	0.01679018%	808,481
Fremont Sd - (Sau 83)	458,530	0.10536520%	5,069,810	442,939	0.10479852%	5,046,261
Gilford - Emp/Fire/Pol	870,088	0.19993676%	9,620,266	854,861	0.20225847%	9,739,155
Gilford Sd - Emp/Teach	1,687,135	0.38768527%	18,654,076	1,634,326	0.38667839%	18,619,347
Gilmanton - Emp/Fire/Pol	183,500	0.04216630%	2,028,897	195,149	0.04617188%	2,223,269
Gilmanton Sd - Emp/Teach	555,268	0.12759454%	6,139,409	445,815	0.10547897%	5,079,026
Goffstown - Emp/Fire/Pol	1,375,779	0.31613904%	15,211,519	1,328,757	0.31438136%	15,138,099
Goffstown Sd - (Sau 19)	2,868,274	0.65909816%	31,713,527	2,732,661	0.64654235%	31,132,323
Goffstown Village Water Prcnct	14,186	0.00325979%	156,850	13,698	0.00324092%	156,057
Gorham - Emp/Fire/Pol	277,282	0.06371639%	3,065,813	289,287	0.06844475%	3,295,753
Goshen - Emp/Pol	17,613	0.00404728%	194,741	14,433	0.00341482%	164,430
Goshen-Lempster Sd	-	0.00000000%	-	-	0.00000000%	-
Governor Wentworth Reg Sd	3,210,805	0.73780805%	35,500,775	3,114,006	0.73676784%	35,476,863
Grafton - Emp/Pol	36,058	0.00828574%	398,681	31,876	0.00754180%	363,153
Grafton County - Emp/Pol	2,184,904	0.50206717%	24,157,738	2,120,257	0.50164874%	24,155,402
Grantham - Emp/Pol	135,797	0.03120467%	1,501,461	124,226	0.02939163%	1,415,266
Grantham Sd (Sau 75)	323,230	0.07427474%	3,573,844	314,096	0.07431451%	3,578,394
Great Bay Elearning Charter Sc	110,369	0.02536160%	1,220,313	113,076	0.02675356%	1,288,238
Greenfield - Emp/Pol	87,352	0.02007254%	965,821	86,097	0.02037038%	980,875
Greenland - Emp/Pol/Fire	213,257	0.04900414%	2,357,910	196,276	0.04643852%	2,236,109
Greenland Sd - (Sau 50)	476,217	0.10942948%	5,265,369	448,396	0.10608963%	5,108,430
Greenville - Emp/Pol	109,984	0.02527313%	1,216,056	105,158	0.02488018%	1,198,031

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Groton - Emp/Pol	\$ 11,138	0.00255939%	\$ 123,149	\$ 23,198	0.00548860%	\$ 264,287
Grs Coop Sd - (Sau 20)	423,843	0.09739451%	4,686,287	423,885	0.10029038%	4,829,185
Hampstead - Emp/Fire/Pol	361,876	0.08315517%	4,001,140	329,504	0.07796001%	3,753,932
Hampstead Sd - (Sau 55)	1,226,224	0.28177293%	13,557,940	1,208,447	0.28591624%	13,767,446
Hampton - Emp/Fire/Pol	2,281,621	0.52429168%	25,227,105	2,191,695	0.51855083%	24,969,272
Hampton Falls - Emp/Fire/Pol	118,335	0.02719210%	1,308,390	108,140	0.02558572%	1,232,004
Hampton Falls Sd - (Sau 21)	418,514	0.09616996%	4,627,366	405,884	0.09603138%	4,624,105
Hampton Sd - (Sau 90)	1,564,494	0.35950370%	17,298,077	1,521,586	0.36000433%	17,334,937
Hancock - Police	40,210	0.00923982%	444,588	47,521	0.01124338%	541,392
Hanover - Emp/Fire/Pol	1,532,381	0.35212448%	16,943,014	1,570,337	0.37153872%	17,890,341
Hanover Sd - (Sau 70)	754,641	0.17340829%	8,343,808	711,484	0.16833575%	8,105,707
Harrisville - Police	15,622	0.00358977%	172,727	14,870	0.00351821%	169,409
Harrisville Sd - (Sau 29)	72,074	0.01656182%	796,898	68,833	0.01628576%	784,192
Haverhill - Emp/Pol	165,948	0.03813304%	1,834,830	152,424	0.03606323%	1,736,518
Haverhill Coop Sd - (Sau 23)	825,507	0.18969253%	9,127,349	815,653	0.19298193%	9,292,471
Hebron - Emp/Pol	22,931	0.00526929%	253,540	21,862	0.00517251%	249,067
Henniker - Emp/Fire/Pol	298,516	0.06859573%	3,300,590	284,592	0.06733392%	3,242,265
Henniker Sd - (Sau 24)	492,789	0.11323755%	5,448,600	486,338	0.11506664%	5,540,692
Hill Sd - (Sau 103)	57,110	0.01312326%	631,446	51,377	0.01215570%	585,322
Hillsboro-Deering Sd (Sau 34)	1,468,774	0.33750828%	16,239,733	1,431,435	0.33867477%	16,307,876
Hillsborough - Fire/Pol	314,512	0.07227144%	3,477,452	298,722	0.07067705%	3,403,243
Hillsborough County - Emp/Pol	4,027,850	0.92555610%	44,534,563	3,979,087	0.94144435%	45,332,451
Hinsdale - Emp/Pol	217,313	0.04993616%	2,402,756	220,936	0.05227303%	2,517,052
Hinsdale Sd - (Sau 92)	774,361	0.17793973%	8,561,845	711,682	0.16838260%	8,107,963
Holderness - Emp/Fire/Pol	127,872	0.02938359%	1,413,837	125,971	0.02980450%	1,435,147
Holderness Sd - (Sau 48)	258,772	0.05946299%	2,861,154	260,652	0.06166976%	2,969,524
Hollis - Emp/Fire/Pol	632,027	0.14523293%	6,988,107	633,926	0.14998567%	7,222,114
Hollis Sd - (Sau 41)	866,199	0.19904311%	9,577,267	811,374	0.19196953%	9,243,721
Hollis-Brookline Coop (Sau 41)	1,487,653	0.34184647%	16,448,472	1,406,920	0.33287457%	16,028,584
Hooksett - Emp/Fire/Police	1,385,672	0.31841235%	15,320,903	1,335,914	0.31607469%	15,219,636
Hooksett Public Library - Emp	35,953	0.00826161%	397,520	36,202	0.00856532%	412,437
Hooksett Sd - (Sau 15)	1,313,104	0.30173701%	14,518,543	1,293,784	0.30610681%	14,739,663
Hooksett Sewer Commission	40,246	0.00924809%	444,986	38,411	0.00908797%	437,604
Hooksett Village Water Precinct	34,347	0.00789257%	379,763	36,207	0.00856651%	412,495
Hopkinton - Emp/Fire/Pol	399,265	0.09174675%	4,414,537	379,065	0.08968605%	4,318,565
Hopkinton Sd - Emp/Teach	1,281,708	0.29452255%	14,171,408	1,232,262	0.29155082%	14,038,762
Hudson - Emp/Fire/Pol	2,485,315	0.57109834%	27,479,280	2,386,346	0.56460488%	27,186,868
Hudson Sd - Emp/Teach	3,391,496	0.77932888%	37,498,614	3,371,390	0.79766440%	38,409,155
Inter-Lakes Sd - (Sau 02)	1,737,209	0.39919173%	19,207,728	1,663,874	0.39366939%	18,955,978
Jackson - Emp/Pol/Fire	63,542	0.01460126%	702,562	60,127	0.01422593%	685,007
Jackson Sd - (Sau 09)	83,268	0.01913408%	920,666	76,268	0.01804486%	868,897
Jaffrey - Emp/Fire/Pol	442,845	0.10176096%	4,896,386	426,826	0.10098621%	4,862,690
Jaffrey-Rindge Coop Sd	1,653,730	0.38000916%	18,284,728	1,672,515	0.39571384%	19,054,422
Jefferson - Emp	11,530	0.00264947%	127,483	11,560	0.00273507%	131,699
John Stark Reg Sd - (Sau 24)	886,260	0.20365290%	9,799,074	888,519	0.21022189%	10,122,610
Kearsarge Reg Coop Sd	2,486,051	0.57126747%	27,487,418	2,443,078	0.57802756%	27,833,197
Keene - Emp/Fire/Pol	3,103,365	0.71311951%	34,312,848	3,003,249	0.71056295%	34,215,044
Keene Sd - (Sau 29)	3,778,102	0.86816673%	41,773,185	3,821,136	0.90407344%	43,532,966
Kensington - Police	73,154	0.01680999%	808,839	67,121	0.01588070%	764,688
Kensington Sd - (Sau 16)	175,346	0.04029260%	1,938,741	157,689	0.03730891%	1,796,500

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Kingston - Emp/Fire/Pol	\$ 282,115	0.06482696%	\$ 3,119,249	\$ 268,834	0.06360561%	\$ 3,062,739
Laconia - Emp/Fire/Pol	2,069,034	0.47544150%	22,876,603	2,004,991	0.47437702%	22,842,214
Laconia Housing & Redevelopmnt	118,984	0.02734123%	1,315,566	111,698	0.02642753%	1,272,539
Laconia Sd - Empl/Teach	2,403,900	0.55239006%	26,579,102	2,273,875	0.53799446%	25,905,522
Laconia Water Works - Emp	111,940	0.02572259%	1,237,682	104,243	0.02466369%	1,187,607
Lafayette Reg Coop Sd (Sau 35)	178,098	0.04092498%	1,969,169	172,720	0.04086522%	1,967,743
Lakes Region Mutual Fire Aid	74,977	0.01722890%	828,995	82,702	0.01956713%	942,197
Lakes Region Planning Comm.	22,644	0.00520334%	250,367	22,754	0.00538355%	259,229
Lancaster - Emp/Fire/Pol	232,118	0.05333819%	2,566,450	239,547	0.05667636%	2,729,081
Landaff Sd - (Sau 35)	10,266	0.00235902%	113,508	10,241	0.00242300%	116,672
Langdon - Police	-	0.00000000%	-	-	0.00000000%	0
Lebanon - Emp/Fire/Pol	2,156,652	0.49557516%	23,845,365	2,106,239	0.49833210%	23,995,699
Lebanon Sd(Sau 88) - Emp/Teach	2,808,194	0.64529243%	31,049,243	2,708,887	0.64091746%	30,861,473
Lee - Emp/Fire/Pol	245,488	0.05641047%	2,714,277	215,918	0.05108578%	2,459,884
Lempster - Emp/Pol	22,231	0.00510844%	245,800	26,082	0.00617095%	297,144
Lempster Sd Emp/Teachers	137,551	0.03160772%	1,520,854	153,735	0.03637341%	1,751,453
Lincoln - Emp/Pol	251,831	0.05786802%	2,784,409	253,905	0.06007344%	2,892,658
Lincoln-Woodstock Sd	528,349	0.12140885%	5,841,775	512,474	0.12125036%	5,838,450
Lisbon - Police	50,789	0.01167076%	561,557	49,780	0.01177785%	567,127
Lisbon Reg Sd - (Sau 35)	436,014	0.10019127%	4,820,858	432,515	0.10233222%	4,927,504
Litchfield - Emp/Fire/Pol	393,753	0.09048016%	4,353,593	387,289	0.09163183%	4,412,258
Litchfield Sd - Emp/Teach	1,486,422	0.34156360%	16,434,861	1,415,091	0.33480781%	16,121,674
Littleton - Emp/Fire/Pol	502,062	0.11536838%	5,551,128	466,188	0.11029919%	5,311,129
Littleton Public Library - Emp	15,000	0.00344684%	165,850	16,131	0.00381656%	183,775
Littleton Sd - Emp/Teach	1,098,053	0.25232063%	12,140,797	1,050,208	0.24847720%	11,964,680
Littleton Water & Light Dept	125,942	0.02894010%	1,392,498	120,906	0.02860613%	1,377,443
Londonderry - Emp/Fire/Pol	3,093,546	0.71086321%	34,204,283	3,043,600	0.72010992%	34,674,750
Londonderry Sd - Emp/Teach	5,302,514	1.21846002%	58,628,088	5,238,952	1.23952599%	59,685,685
Loudon - Emp/Fire/Pol	251,695	0.05783677%	2,782,906	243,647	0.05764641%	2,775,791
Lyme - Emp/Pol	82,451	0.01894634%	911,632	73,511	0.01739256%	837,487
Lyme Sd - (Sau 76)	324,149	0.07448591%	3,584,005	297,022	0.07027484%	3,383,876
Lyndeborough - Police	2,063	0.00047405%	22,810	12,819	0.00303295%	146,043
Madison - Emp/Pol	117,607	0.02702481%	1,300,341	115,266	0.02727171%	1,313,188
Madison Sd - (Sau 13)	206,072	0.04735310%	2,278,468	205,970	0.04873211%	2,346,550
Manchester - Fire/Pol	10,963,622	2.51932104%	121,221,028	10,538,647	2.49342365%	120,063,396
Manchester Sd - Empl/Teacher	12,723,379	2.92369405%	140,678,061	12,825,313	3.03444444%	146,114,642
Marlborough - Emp/Pol	80,513	0.01850101%	890,205	82,627	0.01954939%	941,343
Marlborough Sd - (Sau 29)	212,038	0.04872403%	2,344,432	202,699	0.04795819%	2,309,284
Marlow - Emp	19,209	0.00441402%	212,387	18,952	0.00448401%	215,914
Marlow Sd - (Sau 29)	46,542	0.01069485%	514,599	47,121	0.01114874%	536,834
Mascenic Reg Sd - (Sau 87)	1,012,610	0.23268676%	11,196,083	975,038	0.23069212%	11,108,293
Mascoma Valley Sd - Empl/Teach	1,548,573	0.35584523%	17,122,044	1,527,870	0.36149111%	17,406,529
Mason - Police	49,616	0.01140122%	548,587	37,877	0.00896163%	431,521
Mason Sd (Sau 89)	87,097	0.02001394%	963,002	69,473	0.01643718%	791,483
Maxfield Public Library	-	0.00000000%	-	8,208	0.00194200%	93,511
Meredith - Emp/Fire/Pol	653,587	0.15018718%	7,226,488	631,489	0.14940909%	7,194,350
Meriden Village Water District	5,718	0.00131393%	63,222	5,534	0.00130933%	63,047
Merrimack - Emp/Fire/Pol	2,397,635	0.55095043%	26,509,832	2,329,809	0.55122834%	26,542,760
Merrimack County - Emp/Pol	4,360,640	1.00202762%	48,214,109	4,169,330	0.98645547%	47,499,828
Merrimack Sd - Emp/Teach	4,543,755	1.04410546%	50,238,749	4,384,816	1.03743905%	49,954,790

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Merrimack Valley Sd (Sau 46)	\$ 2,692,966	0.61881429%	\$ 29,775,207	\$ 2,703,639	0.63967580%	\$ 30,801,685
Merrimack Village District	103,969	0.02389094%	1,149,550	96,375	0.02280214%	1,097,969
Middleton - Police	58,215	0.01337717%	643,663	59,123	0.01398839%	673,569
Middleton Sd - Emp/Teach	119,182	0.02738673%	1,317,755	113,805	0.02692604%	1,296,543
Milan Sd - (Sau 20)	84,968	0.01952472%	939,462	79,022	0.01869645%	900,272
Milford - Emp/Fire/Pol	1,050,506	0.24139485%	11,615,087	988,451	0.23386561%	11,261,103
Milford Area Communication Ctr	36,268	0.00833399%	401,003	35,068	0.00829702%	399,518
Milford Sd - Empl/Teacher	2,739,557	0.62952039%	30,290,347	2,670,653	0.63187137%	30,425,885
Milton - Emp/Fire/Pol	235,326	0.05407535%	2,601,919	231,649	0.05480771%	2,639,102
Milton Sd - (Sau 64)	666,766	0.15321557%	7,372,204	630,452	0.14916373%	7,182,536
Monadnock Reg Sd - (Sau 93)	2,048,011	0.47061064%	22,644,159	2,044,539	0.48373400%	23,292,771
Monroe - Emp	8,628	0.00198262%	95,397	10,532	0.00249185%	119,988
Monroe Sd - Emp/Tch	154,361	0.03547048%	1,706,717	151,078	0.03574476%	1,721,183
Mont Vernon - Emp/Pol	87,865	0.02019042%	971,493	88,856	0.02102316%	1,012,308
Mont Vernon Sd - (Sau 39)	228,717	0.05255668%	2,528,846	199,248	0.04714169%	2,269,968
Moultonborough - Emp/Fire/Pol	463,586	0.10652702%	5,125,712	447,399	0.10585374%	5,097,072
Moultonborough Sd - Emp/Teach	999,621	0.22970203%	11,052,468	937,513	0.22181378%	10,680,782
Nashua - Emp/Fire/Pol	10,264,733	2.35872395%	113,493,651	10,048,534	2.37746385%	114,479,697
Nashua Airport Authority - Emp	27,386	0.00629300%	302,797	26,358	0.00623625%	300,288
Nashua Housing Redevelop Auth	137,433	0.03158061%	1,519,550	137,687	0.03257648%	1,568,623
Ne Interstate Water Pol Cntrl	-	0.00000000%	-	10,257	0.00242679%	116,855
Nelson - Emp	18,704	0.00429798%	206,804	18,615	0.00440427%	212,075
Nelson Sd - (Sau 29)	63,097	0.01449900%	697,642	55,029	0.01301976%	626,928
New Boston - Police	131,976	0.03032665%	1,459,214	121,444	0.02873342%	1,383,572
New Boston Sd - (Sau 19)	532,238	0.12230250%	5,884,774	518,462	0.12266711%	5,906,670
New Castle - Emp/Fire/Pol	132,212	0.03038088%	1,461,823	137,253	0.03247380%	1,563,679
New Castle Sd - (Sau 50)	81,833	0.01880433%	904,799	78,284	0.01852184%	891,864
New Durham - Emp/Pol	115,706	0.02658798%	1,279,322	111,840	0.02646113%	1,274,157
New Hampton - Emp/Pol/Fire	129,701	0.02980388%	1,434,060	119,668	0.02831322%	1,363,339
New Ipswich - Emp/Pol	127,925	0.02939577%	1,414,423	127,071	0.03006475%	1,447,679
New London - Emp/Fire/Pol	354,313	0.08141727%	3,917,518	342,430	0.08101828%	3,901,194
New London-Springfield Wtr Sys	18,187	0.00417917%	201,087	17,664	0.00417927%	201,240
Newbury - Police	71,643	0.01646278%	792,132	57,131	0.01351708%	650,875
Newfields - Emp/Pol	55,730	0.01280615%	616,188	53,966	0.01276825%	614,817
Newfields Sd - (Sau 16)	151,093	0.03471953%	1,670,584	153,115	0.03622672%	1,744,390
Newfound Area Sd - Emp/Teach	1,543,562	0.35469375%	17,066,638	1,513,869	0.35817850%	17,247,020
Newington - Emp/Fire/Pol	444,310	0.10209760%	4,912,584	410,041	0.09701491%	4,671,464
Newington Sd - (Sau 50)	80,581	0.01851664%	890,957	84,514	0.01999585%	962,841
Newmarket - Emp/Pol/Fire	526,916	0.12107956%	5,825,930	496,365	0.11743901%	5,654,926
Newmarket Sd - Emp/Teach	1,226,307	0.28179201%	13,558,858	1,201,590	0.28429389%	13,689,326
Newport - Emp/Fire/Pol	560,437	0.12878232%	6,196,561	525,700	0.12437961%	5,989,130
Newport Sd - (Sau 43)	1,000,799	0.22997272%	11,065,493	992,433	0.23480774%	11,306,468
Newton - Emp/Pol	141,896	0.03260616%	1,568,896	139,618	0.03303335%	1,590,623
Next Charter School	51,933	0.01193364%	574,206	50,712	0.01199836%	577,745
NH Community Developmental Fin	9,153	0.00210326%	101,202	8,888	0.00210288%	101,258
NH Land & Community Heritage	11,877	0.00272921%	131,320	11,088	0.00262340%	126,322
NH Municipal Bond Bank - Emp	22,449	0.00515854%	248,211	22,072	0.00522219%	251,459
NH Retirement System	-	0.00000000%	-	-	0.00000000%	-
North Conway Wtr Prct&Fire Dep	120,027	0.02758090%	1,327,098	116,980	0.02767724%	1,332,715
North Country Charter Academy	35,299	0.00811133%	390,289	32,336	0.00765064%	368,394

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
North Country Education Servic	\$ 89,370	0.02053625%	\$ 988,133	\$ 97,199	0.02299710%	\$ 1,107,357
North Hampton - Emp/Fire/Pol	601,573	0.13823493%	6,651,387	586,995	0.13888189%	6,687,444
North Hampton Sd - (Sau 21)	600,841	0.13806672%	6,643,294	601,421	0.14229505%	6,851,795
Northfield - Emp/Pol	189,187	0.04347311%	2,091,776	194,318	0.04597527%	2,213,802
Northumberland - Emp/Pol	87,407	0.02008518%	966,430	71,980	0.01703033%	820,045
Northumberland Sd - (Sau 58)	393,309	0.09037813%	4,348,684	397,140	0.09396256%	4,524,487
Northwood - Emp/Fire/Pol	193,198	0.04439480%	2,136,124	193,152	0.04569939%	2,200,518
Northwood Sd - (Sau 44)	368,039	0.08457136%	4,069,282	344,552	0.08152034%	3,925,369
Nottingham - Fire/Pol	133,885	0.03076532%	1,480,321	127,539	0.03017548%	1,453,010
Nottingham Sd - (Sau 44)	512,501	0.11776715%	5,666,549	504,331	0.11932375%	5,745,680
Orford - Emp/Pol	33,213	0.00763199%	367,225	18,482	0.00437281%	210,560
Ossipee - Emp/Pol	347,068	0.07975245%	3,837,412	326,218	0.07718255%	3,716,496
Oyster River Coop Sd	3,014,797	0.69276755%	33,333,582	2,962,266	0.70086645%	33,748,138
Pease Development Authority	379,663	0.08724243%	4,197,804	384,843	0.09105312%	4,384,392
Pelham - Emp/Fire/Pol	1,206,312	0.27719737%	13,337,780	1,108,321	0.26222662%	12,626,743
Pelham Sd - (Sau 28)	1,794,100	0.41226466%	19,836,752	1,754,369	0.41508034%	19,986,959
Pembroke - Emp/Pol/Fire	334,096	0.07677163%	3,693,986	338,746	0.08014665%	3,859,223
Pembroke Sd - (Sau 53)	1,707,486	0.39236170%	18,879,090	1,734,615	0.41040658%	19,761,908
Pemi Baker Coop - (Sau 48)	931,227	0.21398583%	10,296,259	914,348	0.21633298%	10,416,871
Penacook Boscawen Water Prcnct	-	0.00000000%	-	2,068	0.00048928%	23,560
Peterborough - Emp/Fire/Pol	598,851	0.13760944%	6,621,291	583,986	0.13816997%	6,653,164
Piermont Police	15,748	0.00361872%	174,120	14,497	0.00342996%	165,160
Piermont Sd - (Sau 23)	76,167	0.01750235%	842,153	72,640	0.01718648%	827,564
Pittsburg - Emp/Pol	36,763	0.00844774%	406,476	30,903	0.00731159%	352,068
Pittsburg Sd - (Sau 07)	144,705	0.03325163%	1,599,954	145,160	0.03434458%	1,653,761
Pittsfield - Emp/Fire/Pol	200,562	0.04608697%	2,217,546	226,358	0.05355587%	2,578,824
Pittsfield Sd - (Sau 51)	654,660	0.15043374%	7,238,352	626,470	0.14822160%	7,137,170
Plainfield - Emp/Pol	106,514	0.02447576%	1,177,689	105,151	0.02487852%	1,197,951
Plainfield Sd - Emp/Teach	299,463	0.06881334%	3,311,060	284,318	0.06726909%	3,239,143
Plaistow - Emp/Fire/Pol	533,430	0.12257641%	5,897,954	544,831	0.12890597%	6,207,083
Plaistow Public Library - Emp	19,569	0.00449674%	216,368	15,821	0.00374322%	180,244
Plymouth - Emp/Fire/Pol	634,926	0.14589909%	7,020,160	595,363	0.14086174%	6,782,778
Plymouth Sd - (Sau 48)	572,721	0.13160505%	6,332,381	590,068	0.13960896%	6,722,454
Plymouth Village Water & Sewer	72,782	0.01672451%	804,726	67,807	0.01604301%	772,503
Portsmouth - Emp/Fire/Pol	4,429,192	1.01778013%	48,972,065	4,252,984	1.00624785%	48,452,871
Portsmouth Housing Authority	168,446	0.03870706%	1,862,450	156,389	0.03700134%	1,781,689
Portsmouth Sd - Empl/Teacher	4,018,169	0.92333152%	44,427,524	3,881,056	0.91825040%	44,215,615
Portsmouth-Josie F. Prescott	-	0.00000000%	-	-	0.00000000%	-
Profile Coop Sd - (Sau 35)	370,650	0.08517134%	4,098,151	366,132	0.08662613%	4,171,224
Prospect Mountain High School	622,086	0.14294859%	6,878,193	602,597	0.14257329%	6,865,193
Raymond - Emp/Fire/Pol	566,415	0.13015600%	6,262,657	541,028	0.12800619%	6,163,757
Raymond Sd - Emp/Teach	1,426,418	0.32777534%	15,771,417	1,386,877	0.32813244%	15,800,241
Richmond-Pol	-	0.00000000%	-	1,809	0.00042801%	20,610
Rindge - Emp/Fire/Pol	235,409	0.05409443%	2,602,837	224,334	0.05307699%	2,555,765
Rivendell Interstate Sd	185,278	0.04257487%	2,048,556	119,247	0.02821361%	1,358,542
Rochester - Emp/Fire/Pol	2,486,859	0.57145314%	27,496,352	2,479,438	0.58663027%	28,247,435
Rockingham County-Emp/Pol/Fire	3,212,756	0.73825637%	35,522,347	3,160,639	0.74780112%	36,008,138
Rockingham Planning Comm - Emp	37,603	0.00864076%	415,764	39,088	0.00924815%	445,317
Rollinsford - Emp/Pol	70,121	0.01611304%	775,304	74,353	0.01759178%	847,080
Rollinsford Sd - (Sau 56)	197,361	0.04535141%	2,182,153	188,176	0.04452208%	2,143,828

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer	Proportionate	Net Pension	2018 Employer	Proportionate	Net Pension
	Contribution	Share	Liability Under Current Discount Rate	Contribution	Share	Liability Under Current Discount Rate
Rumney - Emp/Pol	\$ 43,835	0.01007281%	\$ 484,669	\$ 45,407	0.01074321%	\$ 517,307
Rumney Sd - (Sau 48) Emp/Teach	191,043	0.04389960%	2,112,297	171,048	0.04046963%	1,948,695
Rye - Emp/Fire/Pol	586,685	0.13481383%	6,486,776	611,335	0.14464069%	6,964,742
Rye Sd - (Sau 50)	730,739	0.16791587%	8,079,532	723,769	0.17124236%	8,245,666
Rye Water District - Emp	26,762	0.00614962%	295,898	27,849	0.00658902%	317,275
Salem - Emp/Fire/Pol	4,267,740	0.98068022%	47,186,946	4,106,124	0.97150106%	46,779,743
Salem Housing Authority - Emp	38,641	0.00887928%	427,240	39,071	0.00924412%	445,123
Salem Sd - Emp/Teach	4,495,178	1.03294299%	49,701,650	4,398,198	1.04060520%	50,107,247
Salisbury - Emp	5,588	0.00128406%	61,785	5,535	0.00130957%	63,058
Sanborn Regional Sd (Sau 17)	2,220,873	0.51033245%	24,555,435	2,188,899	0.51788930%	24,937,418
Sanbornton - Emp/Fire/Pol	187,078	0.04298849%	2,068,458	180,512	0.04270879%	2,056,515
Sanbornton Public Library	8,057	0.00185141%	89,083	7,643	0.00180832%	87,074
Sandown - Emp/Fire/Pol	208,529	0.04791770%	2,305,634	199,617	0.04722900%	2,274,172
Sandown Public Library	7,448	0.00171147%	82,350	6,488	0.00153505%	73,916
Sandwich - Police/Fire	48,734	0.01119854%	538,835	36,447	0.00862329%	415,229
Sau 02 - Emp/Teach	77,412	0.01778844%	855,918	66,765	0.01579647%	760,632
Sau 03 - Emp/Teach	1,338,046	0.30746841%	14,794,318	1,343,106	0.31777630%	15,301,572
Sau 06 - Emp	84,818	0.01949025%	937,804	100,021	0.02366478%	1,139,507
Sau 07 - Emp/Teach	69,351	0.01593611%	766,791	59,438	0.01406292%	677,158
Sau 09 - Emp/Teach	101,809	0.02339460%	1,125,667	93,607	0.02214724%	1,066,434
Sau 10 (Derry Coop Sd)	3,915,069	0.89964026%	43,287,583	3,970,942	0.93951725%	45,239,657
Sau 13 - Emp	42,643	0.00979890%	471,489	50,153	0.01186610%	571,377
Sau 15 - Emp/Teach	80,331	0.01845919%	888,192	72,678	0.01719548%	827,997
Sau 16 - Emp/Teach	189,974	0.04365396%	2,100,478	163,756	0.03874436%	1,865,619
Sau 18 - Emp/Teach	-	0.00000000%	-	75,023	0.01775030%	854,713
Sau 19 - Emp/Teach	135,362	0.03110471%	1,496,651	137,164	0.03245274%	1,562,665
Sau 20 - Emp	53,501	0.01229395%	591,542	50,985	0.01206295%	580,855
Sau 21 - Emp/Teach	99,383	0.02283713%	1,098,844	95,169	0.02251680%	1,084,229
Sau 23 - Emp/Teach	173,157	0.03978959%	1,914,538	179,622	0.04249822%	2,046,375
Sau 24 - Emp/Teach	176,164	0.04048057%	1,947,785	158,957	0.03760892%	1,810,946
Sau 28 - Emp	-	0.00000000%	-	-	0.00000000%	-
Sau 29 - Emp/Teach	240,470	0.05525739%	2,658,795	228,304	0.05401629%	2,600,994
Sau 34 - Emp/Teach	75,603	0.01737275%	835,917	65,006	0.01538029%	740,592
Sau 35 - Emp/Teach	89,313	0.02052316%	987,504	82,271	0.01946516%	937,287
Sau 39 - Emp	132,358	0.03041443%	1,463,437	139,596	0.03302815%	1,590,372
Sau 41 - Emp	109,334	0.02512376%	1,208,869	91,095	0.02155290%	1,037,816
Sau 42	11,574,991	2.65980699%	127,980,727	11,451,846	2.70948478%	130,467,177
Sau 43 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	-
Sau 44 - Emp/Teach	169,323	0.03890858%	1,872,147	178,227	0.04216817%	2,030,483
Sau 46 - Emp	70,622	0.01622817%	780,843	63,200	0.01495300%	720,017
Sau 48 - Emp/Teach	132,820	0.03052059%	1,468,545	114,334	0.02705120%	1,302,570
Sau 50 - Emp/Teach	99,034	0.02275694%	1,094,985	117,607	0.02782559%	1,339,858
Sau 53 - Emp/Teach	352,411	0.08098021%	3,896,488	343,809	0.08134455%	3,916,905
Sau 54 (Rochester Sd)	4,645,400	1.06746237%	51,362,603	4,563,055	1.07961005%	51,985,409
Sau 55 - Emp	135,862	0.03121961%	1,502,180	121,917	0.02884533%	1,388,961
Sau 56 - Emp/Teach	92,355	0.02122217%	1,021,138	97,684	0.02311185%	1,112,882
Sau 58 - Emp	35,941	0.00825885%	397,387	35,387	0.00837250%	403,153
Sau 61 - Emp	-	0.00000000%	-	-	0.00000000%	-
Sau 64 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	-
Sau 67 - Emp/Teachers	59,540	0.01368164%	658,313	60,478	0.01430898%	689,006

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Sau 70 - Emp	\$ 97,892	0.02249452%	\$ 1,082,359	\$ 90,867	0.02149896%	\$ 1,035,218
Sau 71 Emp/Teacher	-	0.00000000%	-	-	0.00000000%	0
Seabrook - Fire/Pol	1,318,706	0.30302429%	14,580,482	1,294,305	0.30623008%	14,745,598
Seabrook Sd (Sau 21)	956,617	0.21982018%	10,576,988	935,307	0.22129184%	10,655,650
Seacoast Charter Sch - Teach	98,117	0.02254622%	1,084,846	94,776	0.02242382%	1,079,752
Shaker Regional Sd - (Sau 80)	1,558,858	0.35820861%	17,235,761	1,530,989	0.36222906%	17,442,062
Shelburne - Emp	17,328	0.00398179%	191,590	11,728	0.00277482%	133,613
Somersworth - Emp/Fire/Pol	1,064,383	0.24458363%	11,768,520	1,024,659	0.24243235%	11,673,608
Somersworth Housing Authority	54,098	0.01243113%	598,143	52,670	0.01246162%	600,052
Somersworth Sd - (Sau 56)	1,601,632	0.36803761%	17,708,699	1,618,372	0.38290371%	18,437,589
Souhegan Coop Sd - (Sau 39)	1,229,286	0.28247655%	13,591,796	1,225,197	0.28987926%	13,958,273
South Hampton - Police	19,113	0.00439196%	211,326	24,883	0.00588727%	283,484
South Hampton Sd - (Sau 21)	111,148	0.02554060%	1,228,925	104,481	0.02472000%	1,190,318
Southern Nh Planning Comm	58,203	0.01337442%	643,531	53,902	0.01275311%	614,088
Springfield - Emp/Pol	43,730	0.01004868%	483,508	45,657	0.01080236%	520,155
Stark - Emp	3,820	0.00087779%	42,236	3,691	0.00087328%	42,050
Stark Sd - (Sau 58)	30,826	0.00708348%	340,833	29,600	0.00700330%	337,223
State Of New Hampshire	81,792,705	18.79507364%	904,354,047	77,854,588	18.42024607%	886,972,137
Stewartstown - Emp/Pol	4,011	0.00092168%	44,348	3,849	0.00091067%	43,851
Stewartstown Sd - (Sau 07)	70,164	0.01612292%	775,779	67,261	0.01591382%	766,283
Stoddard Sd - (Sau 24)	51,675	0.01187435%	571,353	49,185	0.01163708%	560,349
Strafford - Fire / Police	100,305	0.02304900%	1,109,038	87,864	0.02078845%	1,001,006
Strafford County - Emp/Pol	3,575,863	0.82169441%	39,537,097	3,422,341	0.80971931%	38,989,624
Strafford Sd (Sau 44)	438,754	0.10082090%	4,851,154	444,291	0.10511840%	5,061,664
Stratford - Emp	9,042	0.00207775%	99,974	8,847	0.00209318%	100,791
Stratford Sd - (Sau 58)	84,942	0.01951875%	939,175	82,043	0.01941122%	934,690
Stratham - Emp/Pol	390,330	0.08969359%	4,315,746	378,160	0.08947193%	4,308,255
Stratham Sd - (Sau 16)	728,412	0.16738115%	8,053,803	710,660	0.16814079%	8,096,319
Sugar Hill - Emp/Pol	48,816	0.01121739%	539,742	46,217	0.01093485%	526,535
Sullivan County - Emp/Pol	1,368,316	0.31442413%	15,129,003	1,340,664	0.31719853%	15,273,751
Sunapee - Emp/Pol	270,591	0.06217887%	2,991,833	257,906	0.06102006%	2,938,239
Sunapee Sd (Sau 85)- Emp/Teach	828,399	0.19035708%	9,159,325	792,745	0.18756195%	9,031,488
Surry Village Charter School	-	0.00000000%	-	-	0.00000000%	0
Sutton - Police	52,925	0.01216159%	585,174	49,318	0.01166854%	561,864
Swanzy - Police/Fire	226,177	0.05197301%	2,500,762	220,458	0.05215994%	2,511,607
Swnh District Fire Mutual Aid	114,709	0.02635888%	1,268,298	140,342	0.03320465%	1,598,871
Tamworth - Emp/Fire/Pol	109,273	0.02510975%	1,208,194	87,666	0.02074161%	998,751
Tamworth Sd - (Sau 13)	354,987	0.08157215%	3,924,970	369,624	0.08745233%	4,211,007
Thornton - Emp/Pol	120,353	0.02765581%	1,330,702	116,507	0.02756533%	1,327,326
Thornton Public Library	3,073	0.00070614%	33,977	2,950	0.00069796%	33,608
Thornton Sd - (Sau 48)	290,052	0.06665079%	3,207,006	288,921	0.06835815%	3,291,583
Tilton - Emp/Pol	376,808	0.08658638%	4,166,238	371,708	0.08794540%	4,234,749
Tilton-Northfield Fire Dist	276,508	0.06353853%	3,057,255	263,181	0.06226812%	2,998,336
Timberlane Reg Sd (Sau 55)	4,764,603	1.09485393%	52,680,590	4,866,804	1.15147648%	55,445,923
Troy - Emp/Pol	56,267	0.01292954%	622,125	59,639	0.01411047%	679,448
Troy Water And Sewer	15,289	0.00351325%	169,045	14,754	0.00349077%	168,088
Tuftonboro - Emp/Fire/Pol	159,881	0.03673891%	1,767,749	161,244	0.03815002%	1,837,001
Unity - Emp	16,189	0.00372006%	178,996	13,152	0.00311174%	149,837
Unity Sd - (Sau 06)	96,794	0.02224221%	1,070,218	88,077	0.02083885%	1,003,433
Village District Of Eastman	22,075	0.00507259%	244,076	22,585	0.00534357%	257,304

Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under	2018 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Village District Of Eidelweiss	\$ 16,746	0.00384805%	\$ 185,155	\$ 16,462	0.00389488%	\$ 187,546
Virtual Learning Academy Chart	413,065	0.09491784%	4,567,119	334,687	0.07918630%	3,812,981
Wakefield - Emp/Fire/Pol	362,193	0.08322801%	4,004,644	311,942	0.07380488%	3,553,854
Wakefield Sd - (Sau 101)	482,153	0.11079351%	5,331,001	439,167	0.10390607%	5,003,288
Walpole - Emp/Pol	182,087	0.04184161%	2,013,274	155,500	0.03679100%	1,771,561
Warner - Emp/Pol	126,023	0.02895871%	1,393,393	133,166	0.03150682%	1,517,117
Warner Village Water District	12,836	0.00294957%	141,923	12,490	0.00295511%	142,295
Warren - Police	12,513	0.00287535%	138,352	12,513	0.00296055%	142,556
Warren Sd - (Sau 23)	95,490	0.02194256%	1,055,800	95,167	0.02251633%	1,084,207
Washington - Emp/Pol	43,641	0.01002823%	482,524	45,453	0.01075409%	517,831
Washington Sd - (Sau 34)	50,405	0.01158252%	557,311	48,909	0.01157178%	557,205
Waterville Estates Village Dis	37,001	0.00850243%	409,108	38,424	0.00909104%	437,752
Waterville Valley Emp/Fire/Pol	192,716	0.04428404%	2,130,795	181,813	0.04301661%	2,071,337
Waterville Valley Sd (Sau 48)	60,670	0.01394131%	670,808	63,058	0.01491940%	718,399
Weare - Emp/Pol	294,703	0.06771954%	3,258,430	286,024	0.06767273%	3,258,579
Weare Sd - (Sau 24)	789,878	0.18150537%	8,733,412	828,656	0.19605842%	9,440,610
Webster - Emp/Pol	33,939	0.00779881%	375,252	30,492	0.00721435%	347,386
Weeks Public Library	11,759	0.00270209%	130,015	11,425	0.00270313%	130,161
Wentworth Sd - (Sau 48)	81,348	0.01869289%	899,437	80,793	0.01911547%	920,449
Westmoreland - Emp	22,425	0.00515302%	247,946	21,663	0.00512542%	246,799
Westmoreland Sd - (Sau 29)	142,141	0.03266246%	1,571,605	135,495	0.03205786%	1,543,651
White Mtn Reg Sd - Emp/Teach	1,389,146	0.31921064%	15,359,314	1,404,204	0.33223197%	15,997,642
Whitefield - Emp/Pol/Fire	150,695	0.03462807%	1,666,183	134,113	0.03173088%	1,527,906
Wilnot - Emp/Pol	43,811	0.01006729%	484,403	44,084	0.01043019%	502,235
Wilton - Pol	121,018	0.02780862%	1,338,055	117,553	0.02781281%	1,339,243
Wilton-Lyndeborough (Sau 63)	775,048	0.17809760%	8,569,441	732,472	0.17330147%	8,344,817
Winchester - Emp/Pol	161,385	0.03708452%	1,784,379	173,281	0.04099795%	1,974,134
Winchester Sd - (Sau 94)	444,411	0.10212081%	4,913,701	423,673	0.10024022%	4,826,769
Windham - Emp/Fire/Pol	1,280,494	0.29424359%	14,157,985	1,286,117	0.30429281%	14,652,315
Windham Sd - (Sau 95)	3,313,157	0.76132743%	36,632,447	3,165,098	0.74885611%	36,058,938
Winnacunnet Coop Sd (Sau 21)	1,710,645	0.39308761%	18,914,018	1,635,650	0.38699165%	18,634,431
Winnisquam Reg Sd	1,598,289	0.36726942%	17,671,736	1,607,399	0.38030752%	18,312,577
Wolfeboro - Emp/Fire/Pol	865,416	0.19886318%	9,568,609	826,191	0.19547520%	9,412,527
Woodstock - Emp/Pol	140,919	0.03238165%	1,558,093	129,541	0.03064915%	1,475,819
Woodsville Fire District	51,044	0.01172936%	564,376	44,180	0.01045290%	503,328
Woodsville Water & Light Dept	37,969	0.00872486%	419,810	42,394	0.01003034%	482,981
Total for All Entities	\$ 435,181,615	100.0000%	\$ 4,811,654,670	\$ 422,657,698	100.0000%	\$ 4,815,202,417

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

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

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

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

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Albany - Emp	0.0011%	\$ 53,503	\$ 296	\$ 1,920	\$ 421	\$ 2,637	\$ (1,150)	\$ (437)	\$ -	\$ (3,980)	\$ (5,567)	\$ 6,632	\$ (1,249)	\$ 5,383
Alexandria - Emp/Pol	0.0117%	563,669	3,117	20,224	30,514	53,855	(12,120)	(4,604)	0	(20,067)	(36,791)	69,867	1,236	71,103
Allentown - Emp/Fire/Pol	0.0623%	2,997,372	16,573	107,544	131,981	256,098	(64,452)	(24,484)	0	(59,684)	(148,620)	371,528	66,149	437,677
Allentown Sd - (Sau 53)	0.0881%	4,239,466	23,441	152,110	158,292	333,843	(91,161)	(34,630)	0	(166,731)	(292,522)	525,487	(5,031)	520,456
Allentown Sewer Commission	0.0000%	0	0	0	170	170	0	0	0	(256,337)	(256,337)	0	(112,753)	(112,753)
Alstead - Police	0.0066%	317,437	1,755	11,390	65,361	78,506	(6,826)	(2,593)	0	(13,047)	(22,466)	39,347	17,620	56,967
Alton - Emp/Fire/Pol	0.1067%	5,133,938	28,386	184,204	238,225	450,815	(110,394)	(41,937)	0	(290,047)	(442,378)	636,358	(51,776)	584,582
Alton Sd - Emp/Teach	0.1449%	6,970,980	38,543	250,116	11,182	299,841	(149,896)	(56,943)	0	(142,068)	(348,907)	864,062	(28,258)	835,804
Amherst - Fire/Pol	0.0955%	4,597,414	25,420	164,953	255,126	445,499	(98,857)	(37,554)	0	(33,181)	(169,592)	569,855	34,383	604,238
Amherst Sd - (Sau 39)	0.4403%	21,184,802	117,134	760,102	1,192,643	2,069,879	(455,534)	(173,049)	0	(202,227)	(830,810)	2,625,884	122,712	2,748,596
Andover - Police	0.0040%	194,033	1,073	6,962	13,808	21,843	(4,172)	(1,585)	0	(349)	(6,106)	24,051	5,632	29,683
Andover Sd - (Sau 46)	0.0600%	2,884,870	15,951	103,508	274,343	393,802	(62,033)	(23,565)	0	(19,059)	(104,657)	357,583	111,949	469,532
Androscoggin Valley Reg Refuse	0.0161%	773,701	4,278	27,760	15,978	48,016	(16,637)	(6,320)	0	(49,279)	(72,236)	95,901	(1,917)	93,984
Antrim - Emp/Pol	0.0371%	1,784,877	9,869	64,041	0	73,910	(38,380)	(14,580)	0	(138,889)	(221,238)	222,308	(52,355)	168,883
Ashland - Emp/Pol	0.0290%	1,396,898	7,724	50,120	54,294	112,138	(30,037)	(11,411)	0	(25,311)	(66,759)	173,147	13,328	186,385
Ashland Electric Dept - Emp	0.0070%	337,615	1,867	12,113	4,469	18,449	(7,260)	(2,758)	0	(46,476)	(56,494)	41,848	(17,398)	24,450
Ashland Sd - (Sau 02)	0.0528%	2,539,504	14,041	91,116	153,833	258,990	(54,607)	(20,744)	0	(11,768)	(87,119)	314,775	26,708	341,483
Atkinson - Emp/Police	0.0454%	2,182,806	12,069	78,318	349,122	439,509	(46,937)	(17,830)	0	(42,792)	(107,559)	270,562	136,996	407,558
Auburn - Emp/Fire/Pol	0.0630%	3,031,128	16,760	108,756	300,389	425,905	(65,178)	(24,760)	0	(82,573)	(172,511)	375,712	75,610	451,322
Auburn Sd - (Sau 15)	0.1311%	6,309,195	34,884	226,371	299,596	560,851	(135,666)	(51,537)	0	(6,811)	(194,014)	782,033	119,333	901,366
Baker Free Library - Emp	0.0000%	0	0	0	0	0	0	0	0	(95,572)	(95,572)	0	(35,966)	(35,966)
Barnstead - Emp/Fire/Pol	0.0477%	2,296,490	12,698	82,397	45,795	140,890	(49,381)	(18,759)	0	(16,692)	(84,832)	284,653	(2,600)	282,053
Barnstead Sd - Emp/Teach	0.1284%	6,178,251	34,160	221,673	233,868	489,701	(132,850)	(50,467)	0	(119,875)	(303,192)	765,802	50,034	815,836
Barrington - Emp/Pol/Fire	0.0833%	4,010,206	22,173	143,885	164,060	330,118	(86,231)	(32,758)	0	(183,743)	(302,732)	497,070	(31,865)	465,205
Barrington Sd - Emp/Teach	0.2552%	12,280,155	67,899	440,607	497,892	1,006,398	(264,058)	(100,311)	0	(364,369)	(664,369)	1,522,141	318,390	1,840,531
Bartlett - Fire/Pol	0.0154%	739,646	4,090	26,538	169,915	200,543	(15,904)	(6,042)	0	(47,266)	(69,212)	91,680	20,694	112,374
Bartlett Sd - (Sau 09)	0.0852%	4,098,869	22,663	147,066	215,982	385,711	(88,137)	(33,482)	0	(267,142)	(388,761)	508,060	(83,409)	424,651
Bath Sd - (Sau 23)	0.0190%	913,844	5,053	32,788	59,968	97,809	(19,650)	(7,465)	0	(4,638)	(31,753)	113,272	19,694	132,966
Bcep Solid Waste District	0.0070%	336,797	1,862	12,084	2,562	16,508	(7,242)	(2,751)	0	(120,613)	(130,606)	41,746	(51,297)	(9,551)
Bedford - Emp/Fire/Pol	0.4428%	21,304,999	117,798	764,415	666,264	1,548,477	(458,118)	(174,031)	0	(330,291)	(962,440)	2,640,782	207,342	2,848,124
Bedford Sd - Emp/Teach	1.0924%	52,561,388	290,619	1,885,882	4,306,086	6,482,587	(1,130,220)	(429,351)	0	0	(1,559,571)	6,515,053	1,786,294	8,301,347
Belknap County - Emp/Pol	0.2791%	13,430,579	74,260	481,884	85,552	641,696	(288,796)	(109,709)	0	(551,460)	(949,965)	1,664,738	(337,437)	1,327,301
Belknap County Conserv. Dist	0.0014%	67,136	371	2,409	510	3,290	(1,444)	(548)	0	(7,623)	(9,615)	8,322	(8,814)	4,508
Belmont - Emp/Fire/Pol	0.1362%	6,551,469	36,224	235,064	11,387	282,675	(140,875)	(53,516)	0	(415,265)	(609,656)	812,063	(103,403)	708,660
Bennington - Emp/Pol	0.0147%	705,426	3,900	25,310	7,827	37,037	(15,169)	(5,762)	0	(61,592)	(82,523)	87,438	(12,103)	75,335
Berlin - Emp/Fire/Pol	0.2463%	11,849,875	65,520	425,169	97,806	588,495	(254,806)	(96,796)	0	(1,035,087)	(1,386,689)	1,468,807	(287,117)	1,181,690
Berlin Housing Authority - Emp	0.0064%	307,508	1,700	11,033	2,086	14,819	(6,612)	(2,512)	0	(33,342)	(42,466)	38,116	(8,232)	29,884
Berlin Water Works - Emp	0.0165%	795,040	4,396	28,526	17,457	50,379	(17,096)	(6,494)	0	(164,522)	(188,112)	98,546	(80,740)	17,806
Bethlehem - Emp/Fire/Pol	0.0313%	1,508,106	8,339	54,110	81,375	143,824	(32,429)	(12,319)	0	(45,602)	(90,350)	186,932	2,936	189,868
Bethlehem Sd - (Sau 35)	0.0508%	2,445,280	13,520	87,736	126,119	227,375	(52,580)	(19,974)	0	(150,760)	(223,314)	303,096	(1,337)	301,759
Boscawen - Emp/Pol	0.0412%	1,982,503	10,962	71,131	107,201	189,294	(46,629)	(16,194)	0	(76,499)	(135,322)	225,734	22,245	267,979
Bow - Emp/Fire/Pol	0.1314%	6,321,114	34,950	226,799	138,114	399,863	(135,922)	(51,634)	0	(50,714)	(238,270)	783,510	(1,250)	782,260
Bow Sd - Emp/Teach (Sau 67)	0.4821%	23,198,695	128,269	832,360	923,854	1,884,483	(498,838)	(189,500)	0	(7,892)	(696,230)	2,875,509	431,103	3,306,612
Bradford - Police	0.0114%	547,725	3,028	19,652	24,576	47,256	(11,778)	(4,474)	0	(10,324)	(26,576)	67,891	4,776	72,667
Brentwood - Emp/Fire/Pol	0.0385%	1,852,775	10,244	66,477	50,046	126,767	(39,840)	(15,135)	0	(57,467)	(112,442)	229,654	45,432	275,086
Brentwood Sd - (Sau 16)	0.0795%	3,826,588	21,158	137,296	327,708	486,162	(82,283)	(31,258)	0	(68,982)	(182,523)	474,311	37,642	511,953
Bridgewater - Police/Fire	0.0000%	0	0	0	0	0	0	0	0	(7,099)	(7,099)	0	(21,913)	(21,913)
Bristol - Emp/Fire/Pol	0.0848%	4,079,907	22,558	146,385	201,520	370,463	(87,730)	(33,327)	0	(20,520)	(404,394)	505,710	(22,191)	483,519
Brookline - Emp/Fire/Pol	0.0581%	2,797,213	15,466	100,363	181,238	297,067	(60,148)	(22,849)	0	(35,544)	(118,541)	346,718	63,863	410,581
Brookline Public Library - Emp	0.0019%	92,533	512	3,320	14,982	18,814	(1,990)	(756)	0	(19,241)	(21,987)	11,470	1,668	13,138

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer Pension Expense
Brookline Sd - (Sau 41)	0.1444%	\$ 6,948,026	\$ 38,417	\$ 249,292	\$ 497,401	\$ 785,110	\$ (149,402)	\$ (56,755)	\$ -	\$ (41,281)	\$ (247,438)	\$ 861,217	\$ 125,449	\$ 986,666
Campton - Emp/Pol/Fire	0.0411%	1,978,091	10,937	70,973	415,998	497,908	(42,535)	(16,158)	0	(28,233)	(86,926)	245,187	132,857	378,044
Campton Sd - (Sau 48)	0.0992%	4,770,860	26,379	171,177	256,206	453,762	(102,587)	(38,971)	0	(99,692)	(241,250)	591,354	64,301	655,655
Campton/Thornton Fire Dept	0.0079%	379,763	2,100	13,626	108,851	124,577	(8,166)	(3,102)	0	(329,259)	(340,527)	47,072	(62,489)	(15,417)
Canaan - Emp/Pol	0.0413%	1,985,677	10,979	71,245	32,055	114,279	(42,698)	(16,220)	0	(27,551)	(86,469)	246,127	34,279	280,406
Candia - Police	0.0220%	1,058,697	5,854	37,986	26,773	70,613	(22,765)	(8,648)	0	(129,311)	(160,724)	131,227	(37,906)	93,321
Candia Sd - (Sau 15)	0.0819%	3,941,953	21,796	141,436	204,889	368,121	(84,763)	(32,200)	0	(176,095)	(293,058)	488,610	(5,203)	483,407
Canterbury - Emp/Pol/Fire	0.0156%	750,172	4,148	26,916	82,579	113,643	(16,131)	(6,128)	0	(94,122)	(116,381)	92,985	(5,123)	87,862
Carroll - Emp/Fire/Pol	0.0254%	1,222,435	6,759	43,860	32,958	83,577	(26,286)	(9,986)	0	(93,452)	(129,724)	151,522	27,176	178,698
Carroll County - Emp/Pol	0.2969%	14,284,418	78,980	512,519	528,584	1,120,083	(307,156)	(116,683)	0	(784,256)	(1,208,095)	1,770,572	(143,194)	1,627,378
Center Conway Fire Precinct	0.0036%	170,836	945	6,130	67,463	74,538	(3,673)	(1,395)	0	(6,753)	(11,821)	21,175	31,057	52,232
Center Harbor - Police	0.0118%	566,930	3,135	20,341	3,472	26,948	(12,191)	(4,631)	0	(53,433)	(70,255)	70,272	(9,115)	61,157
Central Hooksett Water Precinct	0.0056%	269,009	1,487	9,652	25,078	36,217	(5,784)	(2,197)	0	(2,036)	(10,017)	33,344	4,960	38,304
Charlestown - Emp/Pol	0.0433%	2,082,677	11,515	74,726	99,473	185,714	(44,783)	(17,012)	0	(19,627)	(81,422)	258,150	26,740	284,890
Cheshire County - Emp/Pol	0.4402%	21,180,279	117,109	759,940	28,525	905,574	(455,436)	(173,012)	0	(1,586,399)	(2,214,847)	2,625,323	(458,816)	2,166,507
Chester - Emp/Fire/Pol	0.0528%	2,541,107	14,050	91,174	174,351	279,575	(54,641)	(20,757)	0	0	(75,398)	314,974	70,900	385,874
Chester Sd - (Sau 82)	0.1163%	5,594,293	30,932	200,721	294,180	525,833	(120,293)	(45,697)	0	(13,325)	(179,315)	693,420	93,214	786,634
Chesterfield - Emp/Pol	0.0350%	1,685,599	9,320	60,479	42,261	112,060	(36,245)	(13,769)	0	(64,830)	(114,844)	208,932	(8,553)	200,379
Chesterfield Sd - (Sau 29)	0.0743%	3,576,077	19,773	128,308	281,336	429,417	(76,896)	(29,211)	0	(37,754)	(143,861)	443,259	54,689	497,948
Chichester - Emp/Pol	0.0231%	1,111,802	6,147	39,891	128,672	174,710	(23,907)	(9,082)	0	(123,421)	(156,410)	137,809	20,052	157,861
Chichester Sd - (Sau 53)	0.0651%	3,131,821	17,316	112,368	128,907	258,591	(67,343)	(25,582)	0	(137,365)	(230,290)	388,193	(17,418)	370,775
Claremont - Emp/Fire/Pol	0.2366%	11,385,218	62,950	408,497	72,005	543,452	(244,815)	(93,001)	0	(1,473,137)	(1,810,953)	1,411,213	(258,282)	1,152,931
Claremont Sd - (Sau 06)	0.4377%	21,060,127	116,444	755,629	727,424	1,599,497	(452,853)	(172,031)	0	(800,506)	(1,425,390)	2,610,430	19,661	2,630,091
Clarksville - Emp	0.0010%	48,052	266	1,724	664	2,654	(1,033)	(393)	0	(4,433)	(5,859)	5,956	(1,209)	4,747
Cochecho Academy Of The Arts	0.0064%	309,863	1,713	11,118	25,442	38,273	(6,663)	(2,531)	0	(19,737)	(28,931)	38,408	(8,896)	29,512
Colebrook - Emp/Pol	0.0372%	1,792,240	9,910	64,305	116,520	190,735	(38,538)	(14,640)	0	(6,368)	(59,546)	222,151	35,898	258,049
Colebrook Sd - (Sau 07)	0.0833%	4,006,026	22,150	143,735	210,057	375,942	(86,141)	(32,723)	0	(112,774)	(231,638)	496,552	543	497,095
Community College System Of Nh	1.1005%	52,954,607	292,793	1,899,990	0	2,192,783	(1,138,675)	(432,563)	0	(7,807,918)	(9,379,156)	6,563,793	(3,653,416)	2,910,377
Concord - Emp/Fire/Pol	1.3229%	63,654,202	351,953	2,283,887	916,396	3,552,236	(1,368,747)	(519,963)	0	(2,092,947)	(3,981,657)	7,890,022	(328,332)	7,561,690
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0	0	0	0	0	0	(59,518)	(59,518)	0	(41,673)	(41,673)
Concord Sd - Emp/Teach	1.3124%	63,147,686	349,152	2,265,714	3,292,383	5,907,249	(1,357,855)	(515,826)	0	(1,499,377)	(3,373,058)	7,827,238	1,332,152	9,159,390
Contoocook Valley Sd	0.7220%	34,740,155	192,083	1,246,463	1,238,386	2,676,932	(747,012)	(283,777)	0	(449,377)	(1,479,949)	4,306,088	93,366	4,399,454
Conway - Emp/Pol	0.1806%	8,688,886	48,042	311,754	140,352	500,148	(186,836)	(70,976)	0	(462,713)	(720,525)	1,076,999	(88,934)	988,065
Conway Sd - (Sau 09)	0.4411%	21,226,043	117,362	761,582	498,836	1,377,780	(456,420)	(173,386)	0	(640,901)	(1,270,707)	2,630,996	(69,798)	2,561,198
Conway Village Fire District	0.0304%	1,461,414	8,080	52,435	43,475	103,990	(31,425)	(11,938)	0	(54,549)	(97,912)	181,144	40,248	221,392
Cook Memorial Library	0.0010%	46,548	257	1,670	19,807	21,734	(1,001)	(380)	0	(363)	(1,744)	5,770	8,720	14,490
Coos County - Emp/Pol	0.1909%	9,183,219	50,775	329,490	307,114	687,379	(197,465)	(75,014)	0	(454,280)	(726,759)	1,138,272	(44,130)	1,094,142
Coos County Nursing Home - Emp	0.0741%	3,564,291	19,707	127,885	148,066	295,658	(76,642)	(29,115)	0	(237,030)	(342,787)	441,799	23,123	464,922
Cornish - Emp	0.0054%	260,053	1,438	9,331	41,352	52,121	(5,592)	(2,124)	0	(35,217)	(42,933)	32,234	(7,847)	24,387
Cornish Sd - (Sau 100)	0.0310%	1,491,322	8,246	53,508	195,148	256,902	(32,068)	(12,182)	0	(85,536)	(129,786)	184,851	(14,898)	169,953
Croydon Sd - (Sau 99)	0.0025%	120,506	666	4,324	30,625	35,615	(2,591)	(984)	0	(96,256)	(99,831)	14,937	(5,792)	9,145
Croydon-Emp	0.0013%	63,266	350	2,270	43,444	46,064	(1,360)	(517)	0	0	(1,877)	7,842	12,559	20,401
Danville - Pol	0.0181%	868,788	4,804	31,172	51,441	87,417	(18,681)	(7,097)	0	(63,745)	(89,523)	107,687	7,163	114,850
Deerfield - Emp/Pol	0.0426%	2,048,080	11,324	73,484	40,738	125,546	(44,040)	(16,730)	0	(73,533)	(134,303)	253,862	(912)	252,950
Deerfield Sd - (Sau 53)	0.1262%	6,071,079	33,568	217,828	322,135	573,531	(130,545)	(49,592)	0	(302,063)	(482,200)	752,518	73,250	825,768
Deering - Police	0.0082%	393,761	2,177	14,128	18,372	34,677	(8,467)	(3,216)	0	(10,732)	(22,415)	48,807	14,025	62,832
Derry - Emp/Fire/Pol	0.8532%	41,051,605	226,980	1,472,915	783,524	2,483,419	(882,727)	(335,333)	0	(1,406,765)	(2,624,825)	5,088,400	(609,066)	4,479,334
Derry Housing Authority - Emp	0.0019%	92,445	511	3,317	219	4,047	(1,988)	(755)	0	(12,372)	(15,115)	11,459	(4,878)	6,581
Dorchester - Emp	0.0004%	19,979	110	717	19,461	20,288	(430)	(163)	0	(39,138)	(39,731)	2,476	(6,480)	(4,004)
Dover - Emp/Fire/Pol/Teacher	1.5982%	76,899,262	425,187	2,759,115	2,103,064	5,287,366	(1,653,553)	(628,157)	0	0	(2,281,710)	9,531,764	1,371,737	10,903,501

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Dover Housing Authority	0.0322%	\$ 1,551,415	\$ 8,578	\$ 55,664	\$ 6,448	\$ 70,690	\$ (33,360)	\$ (12,673)	\$ 0	\$ (130,207)	\$ (176,240)	\$ 192,300	\$ (35,831)	\$ 156,469
Dresden Sd - (Sau 70)	0.2170%	10,440,272	57,726	374,593	281,377	713,696	(224,496)	(85,282)	0	(477,187)	(786,965)	1,294,085	(54,331)	1,239,754
Dublin - Emp/Fir/Pol	0.0201%	967,214	5,348	34,703	20,548	60,599	(20,798)	(7,901)	0	(85,043)	(113,742)	119,887	(22,920)	96,967
Dunbarton - Emp/Pol	0.0243%	1,170,767	6,473	42,007	139,520	188,000	(25,175)	(9,563)	0	(43,383)	(78,121)	145,118	38,785	183,903
Dunbarton Sd - (Sau 67)	0.0492%	2,365,285	13,078	84,865	355,293	453,236	(50,860)	(19,321)	0	0	(70,181)	293,180	160,183	453,363
Durham - Emp/Fire/Pol	0.3039%	14,620,397	80,838	524,574	307,004	912,416	(314,380)	(119,428)	0	(444,476)	(878,284)	1,812,217	166,266	1,978,483
East Kingston - Emp/Pol/Fire	0.0232%	1,114,522	6,162	39,989	107,408	153,559	(23,965)	(9,104)	0	(69,209)	(102,278)	138,146	24,870	163,016
East Kingston Sd - (Sau 16)	0.0455%	2,187,692	12,096	78,494	205,822	296,412	(47,042)	(17,870)	0	(37,066)	(101,978)	271,167	57,714	328,881
Effingham - Pol	0.0084%	402,518	2,226	14,442	21,107	37,775	(8,655)	(3,288)	0	(15,149)	(27,092)	49,893	7,136	57,029
Enfield - Emp/Pol	0.0579%	2,784,830	15,398	99,919	145,116	260,433	(59,882)	(22,748)	0	(468,928)	(551,558)	345,183	(106,869)	238,314
Epping - Emp/Fire/Pol	0.1188%	5,716,779	31,609	205,116	287,439	524,164	(122,927)	(46,698)	0	(4,400)	(174,025)	708,602	168,217	876,819
Epping Sd - (Sau 14)	0.2774%	13,345,133	73,787	478,818	585,866	1,138,471	(286,958)	(109,011)	0	(380)	(396,349)	2,654,147	256,001	1,910,148
Epsom - Emp/Fire/Pol	0.0414%	1,990,718	11,007	71,426	28,007	110,440	(42,806)	(16,261)	0	(369,242)	(428,309)	246,752	(86,437)	160,315
Epsom Sd - (Sau 53)	0.0975%	4,689,063	25,926	168,242	273,161	467,329	(100,828)	(38,303)	0	(30,505)	(169,636)	581,215	104,810	686,025
Errol Sd - (Sau 20)	0.0052%	252,313	1,395	9,053	10,516	20,964	(5,425)	(2,061)	0	(22,813)	(30,299)	31,275	(791)	30,484
Exeter - Emp/Fire/Pol	0.3670%	17,658,280	97,635	633,572	108,475	839,682	(379,703)	(144,243)	0	(638,300)	(1,162,246)	2,188,767	(213,147)	1,975,620
Exeter Reg Coop Sd - (Sau 16)	0.9248%	44,499,149	246,042	1,596,612	2,676,468	4,519,122	(956,859)	(363,494)	0	(77,753)	(1,398,106)	5,515,728	926,801	6,442,529
Exeter Sd - (Sau 16)	0.3444%	16,570,969	91,623	594,560	1,087,233	1,773,416	(356,323)	(135,361)	0	0	(491,684)	2,053,993	461,212	2,515,205
Fall Mountain Reg Sd	0.4675%	22,493,070	124,367	807,042	1,102,588	2,033,997	(483,665)	(183,736)	0	(584,790)	(1,252,191)	2,788,045	392,436	3,180,481
Farmington - Fire/Pol	0.0486%	2,337,145	12,922	83,856	74,873	171,651	(50,255)	(19,091)	0	(37,934)	(107,280)	289,692	3,650	293,342
Farmington Sd - (Sau 61)	0.2524%	12,142,500	67,138	435,668	324,753	827,559	(261,098)	(99,187)	0	(109,595)	(469,880)	1,505,079	(26,216)	1,478,863
Fitzwilliam - Emp/Pol	0.0178%	855,122	4,728	30,681	57,429	92,838	(18,388)	(6,985)	0	(63,827)	(89,200)	105,993	(12,338)	93,655
Francestown - Emp/Pol	0.0054%	259,853	1,437	9,323	27,737	38,497	(5,588)	(2,123)	0	(96,434)	(104,145)	32,209	(38,604)	(6,395)
Franconia - Police	0.0108%	519,221	2,871	18,629	26,231	47,731	(11,165)	(4,241)	0	(73,055)	(88,461)	64,358	(5,399)	58,959
Franklin - Emp/Fire/Pol	0.2134%	10,267,943	56,773	368,410	269,188	694,371	(220,790)	(83,874)	0	(256,692)	(561,356)	1,272,725	2,385	1,275,110
Franklin Sd - (Sau 18)	0.2277%	10,957,348	60,585	393,145	787,222	1,240,952	(235,614)	(89,506)	0	(184,541)	(509,661)	1,358,178	214,705	1,572,883
Freedom - Police/Fire	0.0094%	452,494	2,502	16,235	18,347	37,084	(9,730)	(3,696)	0	(26,169)	(39,595)	56,087	(25,852)	30,235
Freedom Sd - (Sau 13)	0.0238%	1,143,192	6,321	41,017	55,586	102,924	(24,582)	(9,338)	0	(35,391)	(69,311)	141,700	(639)	141,061
Fremont - Police	0.0195%	938,136	5,187	33,660	195,741	234,588	(20,173)	(7,663)	0	0	(27,836)	116,283	76,548	192,831
Fremont Sd - (Sau 83)	0.1054%	5,069,810	28,032	181,903	131,717	341,652	(109,015)	(41,413)	0	(40,723)	(191,151)	628,410	(55,152)	573,258
Gilford - Emp/Fire/Pol	0.1999%	9,620,266	53,192	345,171	159,927	558,290	(206,863)	(78,584)	0	(294,490)	(579,937)	1,192,445	38,357	1,230,802
Gilford Sd - Emp/Teach	0.3877%	18,654,076	103,141	669,301	450,853	1,223,295	(401,116)	(152,377)	0	(145,994)	(699,487)	2,312,197	123,078	2,435,275
Gilmanton - Emp/Fire/Pol	0.0422%	2,028,897	11,218	72,796	18,590	102,604	(43,627)	(16,573)	0	(193,368)	(253,568)	251,484	(26,406)	225,078
Gilmanton Sd - Emp/Teach	0.1276%	6,139,409	33,946	220,280	959,074	1,213,300	(132,015)	(50,150)	0	(220,722)	(402,887)	760,988	226,977	987,965
Goffstown - Emp/Fire/Pol	0.3161%	15,211,519	84,107	545,783	63,929	693,819	(327,091)	(124,256)	0	(701,214)	(1,152,561)	1,885,488	(343,629)	1,541,859
Goffstown Sd - (Sau 19)	0.6591%	31,713,527	175,348	1,137,869	1,886,648	3,199,865	(681,931)	(259,054)	0	(56,823)	(997,808)	3,930,933	631,652	4,562,585
Goffstown Village Water Prcncnt	0.0033%	156,850	867	5,628	6,608	13,103	(3,373)	(1,281)	0	(6,170)	(10,824)	19,442	6,125	25,567
Gorham - Emp/Fire/Pol	0.0637%	3,065,813	16,951	110,000	33,169	160,120	(65,924)	(25,043)	0	(300,266)	(391,233)	380,011	(85,674)	294,337
Goshen - Emp/Pol	0.0040%	194,741	1,077	6,987	31,895	39,959	(4,187)	(1,591)	0	(1,748)	(7,526)	24,138	6,982	31,120
Goshen-Lempster Sd	0.0000%	0	0	0	3,006	3,006	0	0	0	(431,312)	(431,312)	0	(385,771)	(385,771)
Governor Wentworth Reg Sd	0.7378%	35,500,775	196,289	1,273,754	1,106,958	2,577,001	(763,368)	(289,990)	0	(75,417)	(1,128,775)	4,400,367	329,888	4,730,255
Grafton - Emp/Pol	0.0083%	398,681	2,204	14,305	122,557	139,066	(8,573)	(3,257)	0	(3)	(11,833)	49,417	49,444	98,861
Grafton County - Emp/Pol	0.5021%	24,157,738	133,571	866,770	229,163	1,229,504	(519,460)	(197,334)	0	(748,032)	(1,464,826)	2,994,383	(48,495)	2,945,888
Grantham - Emp/Pol	0.0312%	1,501,461	8,302	53,872	109,732	171,906	(32,286)	(12,265)	0	(6,669)	(51,220)	1,885,108	33,748	1,918,856
Grantham Sd (Sau75)	0.0743%	3,573,844	19,760	128,228	242,758	390,746	(76,848)	(29,193)	0	(1,446)	(107,487)	442,983	143,292	586,275
Great Bay Earning Charter Sc	0.0254%	1,220,313	6,747	43,784	118,364	168,895	(26,240)	(9,968)	0	(66,377)	(102,585)	151,259	10,947	162,206
Greenfield - Emp/Pol	0.0201%	965,821	5,340	34,653	59,419	99,412	(20,768)	(7,889)	0	(91,798)	(120,455)	119,715	7,447	127,162
Greenland - Emp/Pol/Fire	0.0490%	2,357,910	13,037	84,601	110,186	207,824	(50,702)	(19,261)	0	(110,878)	(180,841)	292,266	20,914	313,180
Greenland Sd - (Sau 50)	0.1094%	5,265,369	29,113	188,919	648,938	866,970	(113,220)	(43,011)	0	(8,722)	(164,953)	652,649	205,880	858,529
Greenville - Emp/Pol	0.0253%	1,216,056	6,724	43,632	61,698	112,054	(26,149)	(9,933)	0	(104,962)	(141,044)	150,732	11,324	162,056

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Total Employer Pension Expense
													Contributions	Share of Contributions	
Groton - Emp/Pol	0.0026%	\$ 123,149	\$ 681	\$ 4,419	\$ 36,603	\$ 41,703	\$ (2,648)	\$ (1,006)	\$ -	\$ (118,330)	\$ (121,984)	\$ 15,264	\$ 3,876	\$ 19,140	
Grs Coop Sd - (Sau 20)	0.0974%	4,686,287	25,911	168,142	42,427	236,480	(100,769)	(38,280)	-	(112,641)	(251,690)	580,871	(17,163)	563,708	
Hampstead - Emp/Fire/Pol	0.0832%	4,001,140	22,123	143,559	256,413	422,095	(86,036)	(32,684)	0	(782)	(119,502)	495,946	89,871	585,817	
Hampstead Sd - (Sau 55)	0.2818%	13,557,940	74,964	486,453	527,649	1,089,066	(291,534)	(110,749)	0	(267,166)	(669,449)	1,680,524	94,753	1,775,277	
Hampton - Emp/Fire/Pol	0.5243%	25,227,105	139,484	905,138	240,452	1,285,074	(542,455)	(206,069)	0	(496,763)	(1,245,287)	3,126,933	(161,991)	2,964,942	
Hampton Falls - Emp/Fire/Pol	0.0272%	1,308,390	7,234	46,945	120,719	174,898	(28,134)	(10,688)	0	(56,121)	(94,943)	162,177	2,841	165,018	
Hampton Falls Sd - (Sau 21)	0.0962%	4,627,366	25,585	166,028	185,956	377,569	(99,502)	(37,799)	0	(57,646)	(194,477)	573,568	58,327	631,895	
Hampton Sd - (Sau 90)	0.3595%	17,298,077	95,643	620,648	620,810	1,337,101	(371,958)	(141,300)	0	(255,424)	(768,682)	2,144,119	73,794	2,217,913	
Hancock - Police	0.0092%	444,588	2,458	15,952	30,725	49,135	(9,560)	(3,632)	0	(81,841)	(95,033)	55,107	(13,421)	41,686	
Hanover - Emp/Fire/Pol	0.3521%	16,943,014	93,680	607,909	362,611	1,064,200	(364,323)	(138,400)	0	(774,850)	(1,277,573)	2,100,109	(189,942)	1,910,167	
Hanover Sd - (Sau 70)	0.1734%	8,343,808	46,134	299,372	592,623	938,129	(179,416)	(68,157)	0	(54,629)	(302,202)	1,034,226	270,118	1,304,344	
Harrisville - Police	0.0026%	172,727	955	6,197	5,960	13,112	(3,714)	(1,411)	0	(4,208)	(9,333)	21,440	1,807	23,217	
Harrisville Sd - (Sau 29)	0.0166%	796,898	4,406	28,592	36,777	69,775	(17,136)	(6,510)	0	(41,856)	(65,502)	98,776	5,384	103,960	
Haverhill - Emp/Pol	0.0381%	1,834,830	10,145	65,833	91,398	167,376	(39,454)	(14,988)	0	(182,916)	(237,358)	227,430	(31,195)	196,235	
Haverhill Coop Sd - (Sau 23)	0.1897%	9,127,349	50,466	327,486	155,362	533,314	(196,264)	(74,557)	0	(399,807)	(670,572)	1,131,347	(158,212)	973,135	
Hebron - Emp/Pol	0.0053%	253,540	1,402	9,097	6,932	17,431	(5,452)	(2,071)	0	(10,607)	(18,130)	31,427	1,396	32,823	
Henniker - Emp/Fire/Pol	0.0686%	3,300,590	18,249	118,424	57,006	193,679	(70,972)	(26,961)	0	(91,991)	(189,294)	409,112	(32,263)	376,849	
Henniker Sd - (Sau 24)	0.1132%	5,448,600	30,126	195,944	135,272	360,892	(117,160)	(44,507)	0	(78,917)	(240,584)	675,361	37,061	712,422	
Hill Sd - (Sau 103)	0.0131%	631,446	3,491	22,656	73,373	99,520	(13,578)	(5,158)	0	(25,996)	(44,732)	78,269	12,538	90,807	
Hillsboro-Deering Sd (Sau 34)	0.3375%	16,239,733	89,792	582,675	851,563	1,524,030	(349,201)	(132,655)	0	(74,073)	(555,929)	2,012,936	204,072	2,217,008	
Hillsborough - Fire/Pol	0.0723%	3,477,452	19,227	124,770	146,210	290,207	(74,775)	(28,406)	0	(114,329)	(117,510)	431,035	93,512	524,547	
Hillsborough County - Emp/Pol	0.9256%	44,534,563	246,238	1,597,882	249,486	2,093,606	(957,620)	(363,783)	0	(2,728,151)	(4,049,554)	5,520,117	(1,037,587)	4,482,530	
Hinsdale - Emp/Pol	0.0499%	2,402,756	13,285	86,210	127,435	226,930	(51,666)	(19,627)	0	(84,994)	(156,287)	297,825	51,328	349,153	
Hinsdale Sd - (Sau 92)	0.1779%	8,561,845	47,340	307,196	829,135	1,183,671	(184,104)	(69,938)	0	(6,316)	(260,358)	1,061,252	252,219	1,313,471	
Holderness - Emp/Fire/Pol	0.0294%	1,413,837	7,817	50,728	10,580	69,125	(30,402)	(11,549)	0	(85,847)	(127,798)	175,247	(23,165)	152,082	
Holderness Sd - (Sau 48)	0.0595%	2,861,154	15,820	102,657	140,005	258,482	(61,523)	(23,372)	0	(168,805)	(253,700)	354,644	(60,850)	293,794	
Hollis - Emp/Fire/Pol	0.1452%	6,988,107	38,638	250,730	36,759	326,127	(150,264)	(57,083)	0	(413,099)	(620,446)	866,185	(99,788)	766,397	
Hollis Sd - (Sau 41)	0.1990%	9,577,267	52,954	343,629	719,683	1,116,266	(205,939)	(78,233)	0	(3,155)	(87,327)	1,187,115	312,040	1,499,155	
Hollis-Brookline Coop (Sau 41)	0.3418%	16,448,472	90,946	590,165	1,200,024	1,881,135	(353,689)	(134,360)	0	0	(488,049)	2,038,810	535,815	2,574,625	
Hooksett - Emp/Fire/Police	0.3184%	15,320,903	84,711	549,708	128,884	763,303	(329,443)	(125,150)	0	(252,382)	(706,975)	1,899,046	(105,424)	1,793,622	
Hooksett Public Library - Emp	0.0083%	397,520	2,198	14,263	19,633	36,094	(8,548)	(3,247)	0	(20,862)	(32,657)	49,273	6,914	56,187	
Hooksett Sd - (Sau 15)	0.3017%	14,518,543	80,275	520,919	568,853	1,170,047	(312,190)	(118,596)	0	(320,433)	(751,219)	1,799,592	88,384	1,887,976	
Hooksett Sewer Commission	0.0092%	444,986	2,460	15,966	6,765	25,191	(9,568)	(3,635)	0	(11,861)	(25,064)	55,157	(3,027)	52,130	
Hooksett Village Water Precinct	0.0079%	379,763	2,100	13,626	40,676	56,402	(8,166)	(3,102)	0	(29,218)	(40,486)	47,072	16,935	64,007	
Hopkinton - Emp/Fire/Pol	0.0917%	4,414,537	24,409	158,392	121,060	303,861	(94,925)	(36,060)	0	(112,868)	(243,853)	547,188	(10,980)	536,208	
Hopkinton Sd - Emp/Teach	0.2945%	14,171,408	78,356	508,464	574,483	1,161,303	(304,726)	(115,760)	0	(285,467)	(705,953)	1,756,565	67,864	1,824,429	
Hudson - Emp/Fire/Pol	0.5711%	27,479,280	151,937	985,946	611,483	1,749,366	(590,883)	(224,466)	0	(367,517)	(1,182,866)	3,406,093	77,975	3,484,068	
Hudson Sd - Emp/Teach	0.7793%	37,498,614	207,335	1,345,435	1,574,537	3,127,307	(806,327)	(306,310)	0	(812,178)	(1,924,815)	4,648,002	179,013	4,827,015	
Inter-Lakes Sd - (Sau 02)	0.3992%	19,207,728	106,202	689,166	972,584	1,767,952	(413,021)	(156,900)	0	0	(569,921)	2,380,823	448,362	2,829,185	
Jackson - Emp/Pol/Fire	0.0146%	702,562	3,885	25,208	21,328	50,421	(15,107)	(5,739)	0	(80,977)	(101,823)	87,084	(20,948)	66,136	
Jackson Sd - (Sau 09)	0.0191%	920,666	5,090	33,033	107,657	145,780	(19,797)	(7,521)	0	(1,382)	(28,700)	114,118	38,350	152,468	
Jaffrey - Emp/Fire/Pol	0.1018%	4,896,386	27,073	175,680	70,460	273,213	(105,286)	(39,996)	0	(136,335)	(281,617)	606,913	(17,731)	589,182	
Jaffrey-Rindge Coop Sd	0.3800%	18,284,728	101,099	656,049	427,227	1,184,375	(393,174)	(149,360)	0	(709,060)	(1,251,594)	2,266,416	(217,022)	2,049,394	
Jefferson - Emp	0.0026%	127,483	705	4,574	2,769	8,048	(2,741)	(1,041)	0	(11,794)	(15,576)	15,802	(2,914)	12,888	
John Stark Reg Sd - (Sau 24)	0.2037%	9,799,074	54,180	351,587	162,262	568,029	(210,708)	(80,044)	0	(380,494)	(671,246)	1,214,608	(161,827)	1,052,781	
Kearsarge Reg Coop Sd	0.5713%	27,487,418	151,982	986,238	1,076,775	2,214,995	(591,058)	(224,533)	0	(320,618)	(1,136,209)	3,407,101	358,455	3,765,556	
Keene - Emp/Fire/Pol	0.7131%	34,312,848	189,720	1,231,131	154,441	1,575,292	(737,824)	(280,287)	0	(1,394,202)	(2,412,313)	4,253,122	(573,892)	3,679,230	
Keene Sd - (Sau 29)	0.8682%	41,773,185	230,970	1,498,805	1,258,166	2,987,941	(898,243)	(341,227)	0	(2,371,425)	(3,610,895)	5,177,841	(608,567)	4,569,274	
Kensington - Police	0.0168%	808,839	4,472	29,021	84,777	118,270	(17,392)	(6,607)	0	(9,614)	(33,613)	100,257	13,898	114,155	
Kensington Sd - (Sau 16)	0.0403%	1,938,741	10,720	69,561	126,246	206,527	(41,688)	(15,837)	0	(38,339)	(95,864)	240,309	(34,645)	205,664	

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions
Kingston - Emp/Fire/Pol	0.0648%	\$ 3,119,249	\$ 17,247	\$ 111,917	\$ 53,995	\$ 183,159	\$ (67,073)	\$ (25,480)	\$ -	\$ (200,446)	\$ (292,999)	\$ 386,635	\$ (62,149)	\$ 324,486
Laconia - Emp/Fire/Pol	0.4754%	22,876,603	126,488	820,803	309,626	1,256,917	(491,912)	(186,869)	0	(835,477)	(1,514,258)	2,835,585	6,840	2,842,425
Laconia Housing & Redevelopment	0.0273%	1,315,566	7,274	47,202	58,608	113,084	(28,288)	(10,746)	0	(57,098)	(96,132)	163,066	40,400	203,466
Laconia Sd - Empl/Teach	0.5524%	26,579,102	146,959	953,648	698,219	1,798,826	(571,526)	(217,113)	0	(763,832)	(1,552,471)	3,294,514	(61,000)	3,233,514
Laconia Water Works - Emp	0.0257%	1,237,682	6,843	44,408	89,500	140,751	(26,614)	(10,110)	0	(81,065)	(117,789)	153,412	(10,786)	142,626
Lafayette Reg Coop Sd (Sau 35)	0.0409%	1,969,169	10,888	70,653	77,274	158,815	(42,343)	(16,085)	0	(6,798)	(65,226)	244,081	19,504	263,585
Lakes Region Mutual Fire Aid	0.0172%	828,995	4,584	29,744	25,981	60,309	(17,826)	(6,772)	0	(93,499)	(118,097)	102,755	(47,695)	55,060
Lakes Region Planning Comm.	0.0052%	250,367	1,384	8,983	290	10,657	(5,384)	(2,045)	0	(47,992)	(55,421)	31,033	(34,440)	(3,407)
Lancaster - Emp/Fire/Pol	0.0533%	2,566,450	14,190	92,083	11,914	118,187	(55,186)	(20,964)	0	(202,835)	(278,985)	318,115	(73,587)	244,528
Landaff Sd - (Sau 35)	0.0024%	113,508	628	4,073	14,623	19,324	(2,441)	(927)	0	(7,314)	(10,682)	14,069	(5,016)	9,053
Langdon - Police	0.0000%	0	0	0	515	515	0	0	0	(68,033)	(68,033)	0	(27,229)	(27,229)
Lebanon - Emp/Fire/Pol	0.4956%	23,845,365	131,844	855,562	99,456	1,086,862	(512,743)	(194,782)	0	(834,432)	(1,541,957)	2,955,664	(326,519)	2,629,145
Lebanon Sd(Sau 88) - Emp/Teach	0.6453%	31,049,243	171,676	1,114,034	936,436	2,222,146	(667,647)	(253,628)	0	(91,091)	(1,012,366)	3,848,594	423,765	4,272,359
Lee - Emp/Fire/Pol	0.0564%	2,714,277	15,008	97,387	224,791	337,186	(58,365)	(22,172)	0	(123,267)	(203,804)	336,438	11,087	347,525
Lempster - Emp/Pol	0.0051%	245,800	1,359	8,819	4,752	14,930	(5,285)	(2,008)	0	(90,280)	(97,573)	30,467	(25,709)	4,758
Lempster Sd Emp/Teachers	0.0316%	1,520,854	8,409	54,568	511,945	574,922	(32,703)	(12,423)	0	(274,652)	(319,778)	188,512	259,344	447,856
Lincoln - Emp/Pol	0.0579%	2,784,409	15,395	99,903	69,774	185,072	(59,873)	(22,745)	0	(152,749)	(235,367)	345,131	(36,698)	308,433
Lincoln-Woodstock Sd	0.1214%	5,841,775	32,300	209,601	263,067	504,968	(125,615)	(47,719)	0	(10,675)	(184,009)	724,096	91,661	815,757
Lisbon - Police	0.0117%	561,557	3,105	20,148	20,735	43,988	(12,075)	(4,587)	0	(28,868)	(45,530)	69,606	(43,323)	26,283
Lisbon Reg Sd - (Sau 35)	0.1002%	4,820,858	26,655	172,970	176,019	375,644	(103,662)	(39,379)	0	(129,520)	(272,561)	597,552	32,451	630,003
Litchfield - Emp/Fire/Pol	0.0905%	4,353,593	24,072	156,205	97,639	277,916	(93,615)	(35,563)	0	(100,650)	(229,832)	539,634	49,757	589,391
Litchfield Sd - Emp/Teach	0.3416%	16,434,861	90,871	589,676	1,065,515	1,746,062	(353,396)	(134,249)	0	(100,287)	(587,928)	2,037,122	233,227	2,270,349
Littleton - Emp/Fire/Pol	0.1154%	5,551,128	30,693	199,172	219,566	449,431	(119,365)	(45,345)	0	(41,878)	(206,588)	688,070	95,479	783,549
Littleton Public Library - Emp	0.0034%	165,850	917	5,951	4,315	11,183	(3,566)	(1,355)	0	(1,658)	(22,579)	20,557	(8,168)	12,389
Littleton Sd - Emp/Teach	0.2523%	12,140,797	67,128	435,607	257,463	760,198	(261,062)	(99,173)	0	(510,361)	(870,596)	1,504,868	(101,147)	1,403,721
Littleton Water & Light Dept	0.0289%	1,392,498	7,699	49,962	12,146	69,807	(29,943)	(11,375)	0	(150,398)	(191,716)	172,602	(58,218)	114,384
Londonderry - Emp/Fire/Pol	0.7109%	34,204,283	189,120	1,227,236	0	1,416,356	(735,490)	(279,400)	0	(549,634)	(1,564,524)	4,239,666	(364,305)	3,875,361
Londonderry Sd - Emp/Teach	1.2185%	58,628,088	324,163	2,103,552	1,906,357	4,334,072	(1,260,671)	(478,907)	0	(981,861)	(2,721,439)	7,267,028	293,237	7,560,265
Loudon - Emp/Fire/Pol	0.0578%	2,782,906	15,387	99,850	172,356	287,593	(59,840)	(22,732)	0	(9,925)	(92,497)	344,945	75,975	420,920
Lyme - Emp/Pol	0.0189%	911,632	5,041	32,709	88,223	125,973	(19,603)	(7,447)	0	(44,810)	(71,860)	112,998	(10,060)	102,938
Lyme Sd - (Sau 76)	0.0745%	3,584,005	19,816	128,593	297,305	445,714	(77,066)	(29,276)	0	0	(106,342)	444,242	127,813	572,055
Lyndeborough - Police	0.0005%	22,810	126	818	23,590	24,534	(490)	(186)	0	(99,283)	(99,959)	2,827	(20,779)	(17,952)
Madison - Emp/Pol	0.0270%	1,300,341	7,190	46,656	38,046	91,892	(27,961)	(10,622)	0	(63,396)	(101,979)	161,179	14,785	175,964
Madison Sd - (Sau 13)	0.0474%	2,278,468	12,598	81,751	168,478	262,827	(48,994)	(18,612)	0	(64,431)	(132,037)	282,419	8,702	291,121
Manchester - Fire/Pol	2.5193%	121,221,028	670,248	4,349,362	1,018,397	6,038,007	(2,606,598)	(990,202)	0	(1,735,684)	(5,332,484)	15,025,505	(591,737)	14,433,768
Manchester Sd - Empl/Teacher	2.9237%	140,678,061	777,828	5,047,472	7,567,937	13,393,237	(3,024,979)	(1,149,138)	0	(4,976,818)	(9,150,935)	17,437,229	1,398,946	18,836,175
Marlborough - Emp/Pol	0.0185%	890,205	4,922	31,940	60,798	97,660	(19,142)	(7,272)	0	(62,950)	(89,364)	110,342	1,100	111,442
Marlborough Sd - (Sau 29)	0.0487%	2,344,432	12,963	84,117	227,114	324,194	(50,412)	(19,151)	0	(79,112)	(148,675)	290,595	9,169	299,764
Marlow - Emp	0.0044%	212,387	1,174	7,620	2,947	11,741	(4,567)	(1,735)	0	(16,033)	(22,335)	26,326	25	26,351
Marlow Sd - (Sau 29)	0.0107%	514,599	2,845	18,464	53,911	75,220	(11,065)	(4,204)	0	(16,508)	(31,777)	63,785	31,044	94,829
Mascenic Reg Sd - (Sau 87)	0.2327%	11,196,083	61,905	401,711	349,366	812,982	(240,748)	(91,456)	0	(163,525)	(495,729)	1,387,769	19,213	1,406,982
Mascoma Valley Sd - Empl/Teach	0.3558%	17,122,044	94,670	614,332	734,469	1,443,471	(368,173)	(139,863)	0	(219,807)	(727,843)	2,122,300	259,532	2,381,832
Mason - Police	0.0114%	548,587	3,033	19,683	97,886	120,602	(11,796)	(4,481)	0	(62,897)	(79,174)	67,998	(1,746)	66,252
Mason Sd (Sau 89)	0.0200%	963,002	5,325	34,552	162,697	202,574	(20,707)	(7,866)	0	(3,475)	(32,048)	119,365	44,410	163,775
Maxfield Public Library	0.0000%	0	0	0	1,799	1,799	0	0	0	(81,900)	(81,900)	0	(23,841)	(23,841)
Meredith - Emp/Fire/Pol	0.1502%	7,226,488	39,956	259,284	204,437	503,677	(155,390)	(59,030)	0	(484,407)	(698,827)	895,733	(108,561)	787,172
Meriden Village Water District	0.0013%	63,222	350	2,268	215	2,833	(1,359)	(516)	0	(3,995)	(5,870)	7,836	(1,722)	6,114
Merrimack - Emp/Fire/Pol	0.5510%	26,509,832	146,576	951,162	602,950	1,700,688	(570,037)	(216,547)	0	(809,788)	(1,596,372)	3,285,928	(128,388)	3,157,540
Merrimack County - Emp/Pol	1.0020%	48,214,109	266,582	1,729,903	843,420	2,839,905	(1,036,741)	(393,840)	0	(1,783,203)	(3,213,784)	5,976,202	(447,441)	5,528,761
Merrimack Sd - Emp/Teach	1.0441%	50,238,749	277,777	1,802,546	1,472,382	3,552,705	(1,080,276)	(410,378)	0	(271,179)	(1,761,833)	6,227,159	236,183	6,463,342

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer
Merrimack Valley Sd (Sau 46)	0.6188%	\$ 29,775,207	\$ 164,631	\$ 1,068,322	\$ 1,645,567	\$ 2,878,520	\$ (640,252)	\$ (243,221)	\$ -	\$ (1,272,263)	\$ (2,155,736)	\$ 3,690,676	\$ 354,949	\$ 4,045,625
Merrimack Village District	0.0239%	1,149,550	6,356	41,245	43,154	90,755	(24,719)	(9,390)	0	(15,526)	(49,635)	142,488	6,073	148,561
Middleton - Police	0.0134%	643,663	3,559	23,094	2,964	29,617	(13,841)	(5,258)	0	(52,028)	(71,127)	79,783	(32,127)	47,656
Middleton Sd - Emp/Teach	0.0274%	1,317,755	7,286	47,281	524,589	579,156	(28,335)	(10,764)	0	0	(39,099)	163,337	244,139	407,476
Milan Sd - (Sau 20)	0.0195%	939,462	5,194	33,708	81,443	120,345	(20,201)	(7,674)	0	(15,649)	(43,524)	116,448	5,311	121,759
Milford - Emp/Fire/Pol	0.2414%	11,615,087	64,221	416,745	399,846	880,812	(249,757)	(94,879)	0	(461,444)	(806,080)	1,439,705	4,307	1,444,012
Milford Area Communication Ctr	0.0083%	401,003	2,217	14,388	1,365	17,970	(8,623)	(3,276)	0	(22,356)	(28,255)	49,705	(7,038)	42,667
Milford Sd - Empl/Teacher	0.6295%	30,290,347	167,479	1,086,806	994,769	2,249,054	(651,329)	(247,429)	0	(359,984)	(1,258,742)	3,754,528	21,472	3,776,000
Milton - Emp/Fire/Pol	0.0541%	2,601,919	14,386	93,356	26,842	134,584	(55,949)	(21,254)	0	(74,884)	(152,087)	322,511	24,885	347,396
Milton Sd - (Sau 64)	0.1532%	7,372,204	40,762	264,512	500,900	806,174	(158,523)	(60,220)	0	(60,510)	(279,253)	913,794	52,898	966,692
Monadnock Reg Sd - (Sau 93)	0.4706%	22,644,159	125,203	812,463	185,910	1,123,576	(486,914)	(184,970)	0	(870,467)	(1,542,351)	2,806,773	(644,276)	2,162,497
Monroe - Emp	0.0020%	95,397	527	3,423	2,597	6,547	(2,051)	(779)	0	(25,644)	(28,474)	11,825	(6,666)	5,159
Monroe Sd - Emp/Tch	0.0355%	1,706,717	9,437	61,236	195,423	266,096	(36,699)	(13,941)	0	(20,024)	(70,664)	211,550	61,254	272,804
Mont Vernon - Emp/Pol	0.0202%	971,493	5,372	34,857	10,096	50,325	(20,890)	(7,936)	0	(39,432)	(68,258)	120,418	3,185	123,603
Mont Vernon Sd - (Sau 39)	0.0526%	2,528,846	13,982	90,734	390,898	495,614	(54,377)	(20,657)	0	(42,190)	(117,224)	313,454	81,038	394,492
Moultonborough - Emp/Fire/Pol	0.1065%	5,125,712	28,341	183,909	25,373	237,623	(110,217)	(41,870)	0	(217,478)	(369,565)	635,339	(140,243)	495,096
Moultonborough Sd - Emp/Teach	0.2297%	11,052,468	61,111	396,558	401,924	859,593	(237,660)	(90,283)	0	(104,557)	(432,500)	1,369,968	(39,146)	1,330,822
Nashua - Emp/Fire/Pol	2.3587%	113,493,651	627,522	4,072,107	364,002	5,063,631	(2,440,437)	(927,080)	0	(2,373,897)	(5,741,414)	14,067,686	(17,867)	14,049,819
Nashua Airport Authority - Emp	0.0063%	302,797	1,674	10,864	35,699	48,237	(6,511)	(2,473)	0	(28,684)	(37,668)	37,532	(22,064)	15,468
Nashua Housing Redevelop Auth	0.0316%	1,519,550	8,402	54,521	33,278	96,201	(32,675)	(12,413)	0	(117,449)	(162,537)	188,350	(16,672)	171,678
Ne Interstate Water Pol Cntrl	0.0000%	0	0	0	2,009	2,009	0	0	0	(162,617)	(162,617)	0	(50,470)	(50,470)
Nelson - Emp	0.0043%	206,804	1,143	7,420	2,551	11,114	(4,447)	(1,689)	0	(13,342)	(19,478)	25,634	(5,952)	19,682
Nelson Sd - (Sau 29)	0.0145%	697,642	3,857	25,031	99,254	128,142	(15,001)	(5,699)	0	(7,121)	(27,821)	86,474	45,393	131,867
New Boston - Police	0.0303%	1,459,214	8,068	52,356	223,615	284,039	(31,377)	(11,920)	0	(5,312)	(48,609)	180,871	77,264	258,135
New Boston Sd - (Sau 19)	0.1223%	5,884,774	32,538	211,143	213,903	457,584	(126,539)	(48,070)	0	(23,186)	(197,795)	729,425	73,998	803,423
New Castle - Emp/Fire/Pol	0.0304%	1,461,823	8,083	52,450	24,787	85,320	(31,433)	(11,941)	0	(101,978)	(145,352)	181,195	(5,859)	175,336
New Castle Sd - (Sau 50)	0.0188%	904,799	5,003	32,464	148,892	186,359	(19,456)	(7,391)	0	(55,410)	(82,257)	112,151	27,153	139,304
New Durham - Emp/Pol	0.0266%	1,279,322	7,074	45,902	49,220	102,196	(27,509)	(10,450)	0	(124,821)	(162,780)	158,574	(72,314)	86,260
New Hampton - Emp/Pol/Fire	0.0298%	1,434,060	7,929	51,453	59,785	119,167	(30,836)	(11,714)	0	(68,317)	(110,867)	177,754	4,631	182,385
New Ipswich - Emp/Pol	0.0294%	1,414,423	7,821	50,749	9,030	67,600	(30,414)	(11,554)	0	(153,910)	(195,878)	175,320	(66,255)	109,065
New London - Emp/Fire/Pol	0.0814%	3,917,518	21,660	140,559	85,435	247,654	(84,238)	(32,000)	0	(117,342)	(233,580)	485,581	(14,736)	470,845
New London-Springfield Wtr Sys	0.0042%	201,087	1,112	7,215	2,401	10,728	(4,324)	(1,643)	0	(11,432)	(17,399)	24,925	(4,742)	20,183
Newbury - Police	0.0165%	792,132	4,380	28,421	111,905	144,706	(17,033)	(6,471)	0	(84,683)	(108,187)	98,186	2,755	100,941
Newfields - Emp/Pol	0.0128%	616,188	3,407	22,109	13,463	38,979	(13,250)	(5,033)	0	(109,978)	(128,261)	76,377	(34,220)	42,157
Newfields Sd - (Sau 16)	0.0347%	1,670,584	9,237	59,940	111,172	180,349	(35,922)	(13,646)	0	(95,149)	(108,717)	207,071	30,140	237,211
Newfound Area Sd - Emp/Teach	0.3547%	17,066,638	94,364	612,344	166,984	873,692	(366,981)	(139,410)	0	(224,071)	(730,462)	2,115,432	(99,779)	2,015,653
Newington - Emp/Fire/Pol	0.1021%	4,912,584	27,162	176,262	184,862	388,286	(105,635)	(40,129)	0	(155,698)	(301,462)	608,921	(69,249)	539,672
Newington Sd - (Sau 50)	0.0185%	890,957	4,926	31,967	51,540	88,433	(19,158)	(7,278)	0	(65,504)	(91,940)	110,435	2,505	112,940
Newmarket - Emp/Pol/Fire	0.1211%	5,825,930	32,212	209,032	140,840	382,084	(125,274)	(47,589)	0	(57,171)	(230,034)	722,132	32,936	755,068
Newmarket Sd - Emp/Teach	0.2818%	13,558,858	74,969	486,486	141,653	703,108	(291,554)	(110,756)	0	(427,287)	(829,597)	1,680,638	(16,358)	1,664,280
Newport - Emp/Fire/Pol	0.1288%	6,196,561	34,262	222,330	199,040	455,632	(133,244)	(50,617)	0	(281,400)	(465,261)	768,072	(59,071)	709,001
Newport Sd - (Sau 43)	0.2300%	11,065,493	61,183	397,025	434,575	892,783	(237,940)	(90,389)	0	(311,382)	(639,711)	1,371,582	(110,847)	1,260,735
Newton - Emp/Pol	0.0326%	1,568,896	8,675	56,291	178,352	243,318	(33,736)	(12,816)	0	(273,281)	(319,833)	194,467	33,339	227,806
Next Charter School	0.0119%	574,206	3,175	20,602	113,134	136,911	(12,347)	(4,690)	0	(2,354)	(19,391)	71,174	87,250	158,424
NH Community Developmental Fin	0.0021%	101,202	560	3,631	325	4,516	(2,176)	(827)	0	(13,290)	(16,293)	12,544	(20,706)	(8,162)
NH Land & Community Heritage	0.0027%	131,320	726	4,712	17,349	22,787	(2,824)	(1,073)	0	(7,882)	(11,779)	16,277	6,035	22,312
NH Municipal Bond Bank - Emp	0.0052%	248,211	1,372	8,906	82,454	92,732	(5,337)	(2,028)	0	(125,964)	(133,329)	30,766	(2,929)	27,837
NH Retirement System	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0
North Conway Wtr Prct&Fire Dep	0.0276%	1,327,098	7,338	47,616	37,072	92,026	(28,536)	(10,840)	0	(65,786)	(105,162)	164,495	(23,363)	141,132
North Country Charter Academy	0.0081%	390,289	2,158	14,003	32,365	48,526	(8,392)	(3,188)	0	(23,533)	(35,113)	48,377	(14,212)	34,165

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
North Country Education Serv	0.0205%	\$ 988,133	\$ 5,464	\$ 35,454	\$ 18,059	\$ 58,977	\$ (21,248)	\$ (8,072)	\$ -	\$ (267,851)	\$ (297,171)	\$ 122,480	\$ (94,991)	\$ 27,489	
North Hampton - Emp/Fire/Pol	0.1382%	6,651,387	36,776	238,649	164,709	440,134	(143,024)	(54,332)	0	(199,024)	(396,380)	824,448	7,069	831,517	
North Hampton Sd - (Sau 21)	0.1381%	6,643,294	36,732	238,359	100,379	375,470	(142,850)	(54,266)	0	(246,218)	(443,334)	823,445	(51,790)	771,655	
Northfield - Emp/Pol	0.0435%	2,091,776	11,566	75,052	105,064	191,682	(44,979)	(17,087)	0	(109,264)	(171,330)	259,278	(1,382)	257,896	
Northumberland - Emp/Pol	0.0201%	966,430	5,344	34,675	160,013	200,032	(20,781)	(7,894)	0	(128,753)	(157,428)	119,790	(47,274)	72,516	
Northumberland Sd - (Sau 58)	0.0904%	4,348,684	24,044	156,029	446,889	626,962	(93,509)	(35,523)	0	(275,996)	(405,028)	539,025	(9,322)	529,703	
Northwood - Emp/Fire/Pol	0.0444%	2,136,124	11,811	76,643	25,923	114,377	(45,933)	(17,449)	0	(253,678)	(317,060)	264,775	(61,336)	203,439	
Northwood Sd - (Sau 44)	0.0846%	4,069,282	22,500	146,004	306,396	474,900	(87,501)	(33,240)	0	(170,384)	(291,125)	504,393	(49,787)	454,606	
Nottingham - Fire/Pol	0.0308%	1,480,321	8,185	53,113	67,541	128,839	(31,831)	(12,092)	0	(23,381)	(67,304)	183,488	39,377	222,865	
Nottingham Sd - (Sau 44)	0.1178%	5,666,549	31,331	203,313	285,650	520,294	(121,847)	(46,288)	0	(58,683)	(226,818)	702,376	127,545	829,921	
Orford - Emp/Pol	0.0076%	367,225	2,030	13,176	118,539	133,745	(7,896)	(3,000)	0	(133,894)	(144,790)	45,518	(33,366)	12,152	
Ossipee - Emp/Pol	0.0798%	3,837,412	21,218	137,685	137,649	296,552	(82,515)	(31,346)	0	(139,569)	(253,430)	475,652	(9,173)	466,479	
Oyster River Coop Sd	0.6928%	33,333,582	184,300	1,195,996	1,845,043	3,225,345	(716,767)	(272,288)	0	(318,781)	(1,307,836)	4,131,741	703,923	4,835,664	
Pease Development Authority	0.0872%	4,197,804	23,216	150,616	28,468	202,294	(90,265)	(34,290)	0	(480,159)	(604,714)	520,323	(106,291)	414,032	
Pelham - Emp/Fire/Pol	0.2772%	13,337,780	73,746	478,554	616,788	1,169,088	(286,800)	(108,951)	0	(154,572)	(550,323)	1,653,235	16,300	1,669,535	
Pelham Sd - (Sau 28)	0.4123%	19,836,752	109,680	711,735	924,058	1,745,473	(426,547)	(162,038)	0	(102,409)	(690,994)	2,458,791	406,187	2,864,978	
Pembroke - Emp/Pol/Fire	0.0768%	3,693,986	20,425	132,539	49,226	202,190	(79,431)	(30,175)	0	(130,231)	(239,837)	457,874	22,828	480,702	
Pembroke Sd - (Sau 53)	0.3924%	18,879,090	104,385	677,374	556,863	1,388,622	(405,954)	(154,215)	0	(672,168)	(1,232,337)	2,340,088	114,716	2,454,804	
Pemi Baker Coop - (Sau 48)	0.2140%	10,296,259	56,299	369,426	495,926	922,281	(221,399)	(84,106)	0	(117,444)	(422,949)	1,276,235	77,618	1,353,853	
Penacook Boscawen Water Prncnt	0.0000%	0	0	0	320	320	0	0	0	(81,734)	(81,734)	0	(33,181)	(33,181)	
Peterborough - Emp/Fire/Pol	0.1376%	6,621,291	36,610	237,569	139,228	413,407	(142,377)	(54,086)	0	(34,335)	(230,798)	820,718	41,167	861,885	
Piermont Police	0.0036%	174,120	963	6,247	26,385	33,595	(3,744)	(1,422)	0	(9,409)	(14,575)	21,582	2,780	24,362	
Piermont Sd - (Sau 23)	0.0175%	842,153	4,656	30,216	31,881	66,753	(18,109)	(6,879)	0	(58,839)	(83,827)	104,386	(38,430)	65,956	
Pittsburg - Emp/Pol	0.0084%	406,476	2,247	14,584	41,323	58,154	(8,740)	(3,320)	0	(22,013)	(34,073)	50,383	(3,032)	47,351	
Pittsburg Sd - (Sau 07)	0.0333%	1,599,954	8,846	57,406	0	66,252	(34,404)	(13,069)	0	(117,652)	(165,125)	198,316	(73,833)	124,483	
Pittsfield - Emp/Fire/Pol	0.0461%	2,217,546	12,261	79,565	53,859	145,685	(47,684)	(18,114)	0	(547,976)	(613,774)	274,868	(64,454)	210,414	
Pittsfield Sd - (Sau 51)	0.1504%	7,238,352	40,022	259,709	90,523	390,254	(155,645)	(59,127)	0	(252,076)	(466,848)	897,203	(117,300)	779,903	
Plainfield - Emp/Pol	0.0245%	1,177,689	6,512	42,255	60,792	109,559	(25,324)	(9,620)	0	(42,763)	(77,707)	145,976	9,203	155,179	
Plainfield Sd - Emp/Teach	0.0688%	3,311,060	18,307	118,800	217,903	355,010	(71,197)	(27,047)	0	(104,548)	(202,792)	410,410	2,836	413,246	
Plaistow - Emp/Fire/Pol	0.1226%	5,897,954	32,611	211,616	79,142	323,369	(126,823)	(48,178)	0	(353,357)	(528,358)	731,059	(119,799)	611,260	
Plaistow Public Library - Emp	0.0045%	216,368	1,196	7,763	38,095	47,054	(4,653)	(1,767)	0	(781)	(7,201)	26,819	13,215	40,034	
Plymouth - Emp/Fire/Pol	0.1459%	7,020,160	38,815	251,881	392,542	683,238	(150,953)	(57,345)	0	(203,545)	(411,743)	870,158	120,689	990,847	
Plymouth Sd - (Sau 48)	0.1316%	6,332,381	35,013	227,203	174,855	437,071	(136,164)	(51,726)	0	(300,562)	(488,452)	784,907	2,437	787,344	
Plymouth Village Water & Sewer	0.0167%	804,726	4,449	28,873	79,807	113,129	(17,304)	(6,573)	0	(14,513)	(38,390)	99,747	18,575	118,322	
Portsmouth - Emp/Fire/Pol	1.0178%	48,972,065	270,773	1,757,098	1,031,616	3,059,487	(1,053,039)	(400,031)	0	(674,110)	(2,127,180)	6,070,151	190,110	6,260,261	
Portsmouth Housing Authority	0.0387%	1,862,450	10,298	66,824	62,039	139,161	(40,048)	(15,214)	0	(153,616)	(208,878)	230,853	(87,494)	143,359	
Portsmouth Sd - Empl/Teacher	0.9233%	44,427,524	245,646	1,594,042	2,256,368	4,096,056	(955,318)	(362,909)	0	(337,416)	(1,655,643)	5,506,850	871,910	6,378,760	
Portsmouth-Josie F. Prescott	0.0000%	0	0	0	399	399	0	0	0	(42,417)	(42,417)	0	(17,863)	(17,863)	
Profile Coop Sd - (Sau 35)	0.0852%	4,098,151	22,659	147,040	146,975	316,674	(88,122)	(33,476)	0	(145,407)	(267,005)	507,971	(24,185)	483,786	
Prospect Mountain High School	0.1429%	6,878,193	38,030	246,787	331,984	616,801	(147,901)	(56,185)	0	(99,988)	(304,074)	852,561	116,962	969,523	
Raymond - Emp/Fire/Pol	0.1302%	6,262,657	34,627	224,702	125,439	384,768	(134,665)	(51,157)	0	(194,257)	(380,079)	776,265	(18,388)	757,877	
Raymond Sd - Emp/Teach	0.3278%	15,771,417	87,202	565,872	431,600	1,084,674	(110,494)	(39,130)	0	(128,830)	(578,454)	1,954,888	12,507	1,967,395	
Richmond-Pol	0.0000%	0	0	0	11,276	11,276	0	0	0	(15,567)	(15,567)	0	(22)	(22)	
Rindge - Emp/Fire/Pol	0.0541%	2,602,837	14,391	93,389	95,628	203,408	(55,968)	(21,261)	0	(155,179)	(232,408)	322,625	(54,700)	267,925	
Rivendell Interstate Sd	0.0426%	2,048,556	11,327	73,501	597,838	682,666	(44,050)	(16,734)	0	(212,239)	(273,023)	253,921	46,242	300,163	
Rochester - Emp/Fire/Pol	0.5715%	27,496,352	152,031	986,558	343,742	1,482,331	(591,250)	(224,606)	0	(1,360,766)	(2,176,622)	3,408,209	(275,169)	3,133,040	
Rockingham County-Emp/Pol/Fire	0.7383%	35,522,347	196,408	1,274,528	231,341	1,702,277	(763,832)	(290,167)	0	(3,603,976)	(4,657,975)	4,403,041	(1,653,437)	2,749,604	
Rockingham Planning Comm - Emp	0.0086%	415,764	2,299	14,917	15,167	32,383	(8,940)	(3,396)	0	(42,511)	(54,847)	51,534	(17,847)	33,687	
Rollinsford - Emp/Pol	0.0161%	775,304	4,287	27,818	115,423	147,528	(16,671)	(6,333)	0	(61,136)	(84,140)	96,100	25,922	122,022	
Rollinsford Sd - (Sau 56)	0.0454%	2,182,153	12,065	78,295	86,825	177,185	(46,923)	(17,825)	0	(114,736)	(179,484)	270,481	(43,045)	227,436	

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Rumney - Emp/Pol	0.0101%	\$ 484,669	\$ 2,680	\$ 17,390	\$ 19,629	\$ 39,699	\$ (10,422)	\$ (3,959)	\$ -	\$ (60,058)	\$ (74,439)	\$ 60,075	\$ (31,348)	\$ 28,727
Rumney Sd - (Sau 48) Emp/Teach	0.0439%	2,112,297	11,679	75,788	410,627	498,094	(45,420)	(17,254)	0	(3,475)	(66,149)	261,822	197,060	458,882
Rye - Emp/Fire/Pol	0.1348%	6,486,776	35,866	232,743	215,598	484,207	(139,484)	(52,988)	0	(430,954)	(623,426)	804,044	(93,061)	710,983
Rye Sd - (Sau 50)	0.1679%	8,079,532	44,673	289,890	618,166	952,729	(173,733)	(65,998)	0	(304,910)	(544,641)	1,001,469	97,573	1,099,042
Rye Water District - Emp	0.0061%	295,898	1,636	10,617	20,817	33,070	(6,363)	(2,417)	0	(33,933)	(42,713)	36,677	(10,986)	25,691
Salem - Emp/Fire/Pol	0.9807%	47,186,946	260,903	1,693,049	333,855	2,287,807	(1,014,654)	(385,450)	0	(503,869)	(1,903,973)	5,848,884	6,239	5,855,123
Salem Housing Authority - Emp	0.0089%	427,240	2,362	15,329	25,909	43,600	(9,187)	(3,490)	0	(14,261)	(26,938)	52,957	(3,348)	49,609
Salem Sd - Emp/Teach	1.0329%	49,701,650	274,807	1,783,275	1,643,806	3,701,888	(1,068,727)	(405,991)	0	(453,427)	(1,928,145)	6,160,584	483,564	6,644,148
Salisbury - Emp	0.0013%	61,785	342	2,217	415	2,974	(1,329)	(505)	0	(5,926)	(7,760)	7,658	(2,193)	5,465
Sanborn Regional Sd (Sau 17)	0.5103%	24,555,435	135,770	881,039	530,524	1,547,333	(528,012)	(200,583)	0	(662,445)	(1,391,040)	3,043,678	67,704	3,111,382
Sanbornton - Emp/Fire/Pol	0.0430%	2,068,458	11,437	74,215	135,524	221,176	(44,478)	(16,896)	0	(32,593)	(93,967)	256,388	40,058	296,446
Sanbornton Public Library	0.0019%	89,083	493	3,196	3,212	6,901	(1,916)	(728)	0	(6,051)	(8,695)	11,042	4,990	16,032
Sandown - Emp/Fire/Pol	0.0479%	2,305,634	12,748	82,725	101,518	196,991	(49,578)	(18,834)	0	(30,755)	(99,167)	285,786	58,370	344,156
Sandown Public Library	0.0017%	82,350	455	2,955	17,410	20,820	(1,771)	(673)	0	(7,244)	(9,688)	10,207	1,048	11,255
Sandwich - Police/Fire	0.0112%	538,835	2,979	19,333	119,042	141,354	(11,586)	(4,402)	0	(3,933)	(19,211)	66,789	32,649	99,438
Sau 02 - Emp/Teach	0.0178%	855,918	4,732	30,710	77,801	113,243	(18,405)	(6,992)	0	(38,573)	(63,970)	106,092	6,614	112,706
Sau 03 - Emp/Teach	0.3075%	14,794,318	81,800	530,814	579,929	1,192,543	(318,120)	(120,848)	0	(635,165)	(1,074,133)	1,833,775	(14,648)	1,819,127
Sau 06 - Emp	0.0195%	937,804	5,185	33,648	28,993	67,826	(20,165)	(7,661)	0	(251,275)	(279,101)	116,242	(84,093)	32,149
Sau 07 - Emp/Teach	0.0159%	766,791	4,240	27,512	121,418	153,170	(16,488)	(6,264)	0	(20,464)	(43,216)	95,045	43,542	138,587
Sau 09 - Emp/Teach	0.0234%	1,125,667	6,224	40,388	76,995	123,607	(24,205)	(9,195)	0	(33,900)	(67,300)	139,528	1,160	140,688
Sau 10 (Derry Coop Sd)	0.8996%	43,287,583	239,343	1,553,141	1,754,792	3,547,276	(930,806)	(353,597)	0	(1,785,388)	(3,069,791)	5,365,552	8,618	5,374,170
Sau 13 - Emp	0.0098%	471,489	2,607	16,917	48,349	67,873	(10,138)	(3,851)	0	(109,439)	(123,428)	58,442	(2,962)	55,480
Sau 15 - Emp/Teach	0.0185%	888,192	4,911	31,868	64,741	101,520	(19,099)	(7,255)	0	(28,669)	(55,023)	110,093	6,400	116,493
Sau 16 - Emp/Teach	0.0437%	2,100,478	11,614	75,364	184,349	271,327	(45,166)	(17,158)	0	(260,663)	(322,987)	260,357	(89,878)	170,479
Sau 18 - Emp/Teach	0.0000%	0	0	0	33,833	33,833	0	0	0	(1,139,015)	(1,139,015)	0	(347,097)	(347,097)
Sau 19 - Emp/Teach	0.0311%	1,496,651	8,275	53,699	109,890	171,864	(32,182)	(12,225)	0	(92,962)	(137,369)	185,512	(10,450)	175,062
Sau 20 - Emp	0.0123%	591,542	3,271	21,224	13,894	38,389	(12,720)	(4,832)	0	(33,902)	(51,454)	73,322	(18,536)	54,786
Sau 21 - Emp/Teach	0.0228%	1,098,844	6,076	39,426	11,651	57,153	(23,628)	(8,976)	0	(37,687)	(70,291)	136,203	(19,407)	116,796
Sau 23 - Emp/Teach	0.0398%	1,914,538	10,586	68,693	71,932	151,211	(41,168)	(15,639)	0	(106,542)	(163,349)	237,309	14,647	251,956
Sau 24 - Emp/Teach	0.0405%	1,947,785	10,770	69,886	175,775	256,431	(41,883)	(15,911)	0	(46,839)	(104,633)	241,431	101,678	343,109
Sau 28 - Emp	0.0000%	0	0	0	0	0	0	0	0	0	0	0	(101,457)	(101,457)
Sau 29 - Emp/Teach	0.0553%	2,658,795	14,701	95,396	96,148	206,245	(57,172)	(21,719)	0	(43,766)	(122,657)	329,561	(1,484)	328,077
Sau 34 - Emp/Teach	0.0174%	835,917	4,622	29,992	80,647	115,261	(17,975)	(6,828)	0	(63,654)	(88,457)	103,613	(16,083)	87,530
Sau 35 - Emp/Teach	0.0205%	987,504	5,460	35,431	40,053	80,944	(21,234)	(8,066)	0	(50,059)	(79,359)	122,402	(13,265)	109,137
Sau 39 - Emp	0.0304%	1,463,437	8,092	52,508	0	60,600	(31,468)	(11,954)	0	(233,021)	(276,443)	181,395	(106,807)	74,588
Sau 41 - Emp	0.0251%	1,208,869	6,684	43,374	144,363	194,421	(25,994)	(9,875)	0	(75,078)	(110,947)	149,841	14,709	164,550
Sau 42	2.6598%	127,980,727	707,623	4,591,897	4,737,038	10,036,558	(2,751,950)	(1,045,419)	0	(2,667,834)	(6,465,203)	15,863,378	1,115,336	16,978,714
Sau 43 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	(250,622)	(250,622)	0	(131,833)	(131,833)
Sau 44 - Emp/Teach	0.0389%	1,872,147	10,351	67,172	134,343	211,866	(40,256)	(15,293)	0	(118,554)	(174,103)	232,055	53,199	285,254
Sau 46 - Emp	0.0162%	780,843	4,317	28,016	91,779	124,112	(16,790)	(6,378)	0	(121,872)	(145,040)	96,787	18,459	115,246
Sau 48 - Emp/Teach	0.0305%	1,468,545	8,120	52,691	136,338	197,149	(31,578)	(11,996)	0	(117,245)	(160,819)	182,028	10,450	192,478
Sau 50 - Emp/Teach	0.0228%	1,094,985	6,054	39,288	87,954	133,296	(23,545)	(8,944)	0	(184,351)	(216,840)	135,725	(12,966)	122,759
Sau 53 - Emp/Teach	0.0810%	3,896,488	21,544	139,804	152,467	313,815	(83,786)	(31,829)	0	(141,113)	(256,728)	482,975	(2,084)	480,891
Sau 54 (Rochester Sd)	1.0675%	51,362,603	283,991	1,842,870	1,148,380	3,275,241	(1,104,442)	(419,559)	0	(633,840)	(2,157,841)	6,366,462	195,434	6,561,896
Sau 55 - Emp	0.0312%	1,502,180	8,306	53,898	188,381	250,585	(32,301)	(12,271)	0	(112,122)	(156,694)	186,197	39,613	225,810
Sau 56 - Emp/Teach	0.0212%	1,021,138	5,646	36,638	21,489	63,773	(21,957)	(8,341)	0	(201,929)	(232,227)	126,571	(75,035)	51,536
Sau 58 - Emp	0.0083%	397,387	2,197	14,258	48,977	65,432	(8,545)	(3,246)	0	(64,929)	(76,720)	49,257	(3,892)	45,365
Sau 61 - Emp	0.0000%	0	0	0	506	506	0	0	0	(292,355)	(292,355)	0	(151,821)	(151,821)
Sau 64 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	(519,381)	(519,381)	0	(244,913)	(244,913)
Sau 67 - Emp/Teachers	0.0137%	658,313	3,640	23,620	50,655	77,915	(14,156)	(5,377)	0	(45,691)	(65,224)	81,599	105,134	186,733

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Sau 70 - Emp	0.0225%	\$ 1,082,359	\$ 5,985	\$ 38,835	\$ 70,037	\$ 114,857	\$ (23,274)	\$ (8,841)	\$ -	\$ (160,779)	\$ 134,160	\$ (43,775)	\$ 90,385	
Sau 71 Emp/Teacher	0.0000%	0	0	0	39,575	39,575	0	0	0	(110,427)	0	(5,397)	(5,397)	
Seabrook - Fire/Pol	0.3030%	14,580,482	80,617	523,142	394,489	998,248	(313,522)	(119,102)	0	(187,134)	1,807,270	238,503	2,045,773	
Seabrook Sd (Sau 21)	0.2198%	10,576,988	58,482	379,498	508,687	946,667	(227,435)	(86,399)	0	(170,895)	1,311,031	115,805	1,426,836	
Seacoast Charter Sch - Teach	0.0225%	1,084,846	5,998	38,924	139,493	184,415	(23,327)	(8,862)	0	(52,441)	1,344,468	(32,098)	102,370	
Shaker Regional Sd - (Sau 80)	0.3582%	17,235,761	95,299	618,412	821,675	1,535,386	(370,618)	(140,791)	0	(394,458)	(905,867)	2,136,395	2,282,796	
Shelburne - Emp	0.0040%	191,590	1,059	6,874	46,523	54,456	(4,120)	(1,565)	0	(8,902)	23,748	10,069	33,817	
Somersworth - Emp/Fire/Pol	0.2446%	11,768,520	65,700	422,250	151,131	638,451	(253,057)	(96,132)	0	(424,658)	1,458,723	(136,433)	1,322,290	
Somersworth Housing Authority	0.0124%	598,143	3,307	21,461	8,896	33,664	(12,862)	(4,886)	0	(71,156)	74,141	(10,955)	63,186	
Somersworth Sd - (Sau 56)	0.3680%	17,708,699	97,914	635,381	256,234	989,529	(380,787)	(144,655)	0	(677,294)	2,195,016	(64,498)	2,130,518	
Souhegan Coop Sd - (Sau 39)	0.2825%	13,591,796	75,151	487,668	79,894	642,713	(292,262)	(111,025)	0	(571,284)	1,684,721	(332,854)	1,351,867	
South Hampton - Police	0.0044%	211,326	1,168	7,582	51,040	59,790	(4,544)	(1,726)	0	(70,804)	77,074	26,194	24,622	
South Hampton Sd - (Sau 21)	0.0255%	1,228,925	6,795	44,093	147,799	198,687	(26,425)	(10,039)	0	(2,910)	152,327	58,704	211,031	
Southern Nh Planning Comm	0.0134%	643,531	3,558	23,090	57,645	84,293	(13,838)	(5,257)	0	(161,042)	180,137	79,766	46,373	
Springfield - Emp/Pol	0.0100%	483,508	2,673	17,348	36,870	56,891	(10,397)	(3,950)	0	(31,180)	45,527	59,931	67,682	
Stark - Emp	0.0009%	42,236	234	1,515	4,042	5,791	(908)	(345)	0	(29,357)	(30,610)	5,235	(15,778)	
Stark Sd - (Sau 58)	0.0071%	340,833	1,885	12,229	20,622	34,736	(7,329)	(2,784)	0	0	(10,113)	42,247	54,481	
State Of New Hampshire	18.7951%	904,354,047	5,000,292	32,447,860	21,410,826	58,858,978	(19,446,186)	(7,387,275)	0	(42,494,355)	(69,327,816)	112,095,874	(9,673,101)	102,422,773
Stewartstown - Emp/Pol	0.0009%	44,348	245	1,591	401	2,337	(7,296)	(362)	0	(8,612)	5,497	(3,177)	2,320	
Stewartstown Sd - (Sau 07)	0.0161%	775,779	4,289	27,835	73,360	105,484	(16,681)	(6,337)	0	(12,925)	(35,943)	96,159	121,009	
Stoddard Sd - (Sau 24)	0.0119%	571,353	3,159	20,500	62,858	86,517	(12,886)	(4,667)	0	(4,093)	(21,046)	70,820	47,988	
Strafford - Fire / Police	0.0230%	1,109,038	6,132	39,792	109,374	155,298	(23,847)	(9,059)	0	(51,367)	(84,273)	137,467	179,872	
Strafford County - Emp/Pol	0.8217%	39,537,097	218,606	1,418,575	2,249,887	3,887,068	(850,160)	(322,961)	0	(1,173,121)	4,900,675	1,232,082	6,132,757	
Strafford Sd (Sau 44)	0.1008%	4,851,154	26,823	174,057	137,568	338,448	(104,314)	(39,627)	0	(279,526)	(423,467)	601,307	(108,397)	
Stratford - Emp	0.0021%	99,974	553	3,587	633	4,773	(2,150)	(817)	0	(4,777)	(7,744)	12,392	(369)	
Stratford Sd - (Sau 58)	0.0195%	939,175	5,193	33,697	59,009	97,899	(20,195)	(7,672)	0	(16,099)	(49,966)	116,412	25,658	
Stratham - Emp/Pol	0.0897%	4,315,746	23,862	154,847	120,326	299,035	(92,801)	(35,253)	0	0	(128,054)	534,942	90,960	
Stratham Sd - (Sau 16)	0.1674%	8,053,803	44,531	288,967	236,867	570,365	(173,180)	(65,788)	0	(110,039)	(349,007)	998,279	75,166	
Sugar Hill - Emp/Pol	0.0112%	539,742	2,984	19,366	101,688	124,038	(11,606)	(4,409)	0	(27,966)	(43,981)	66,902	(1,494)	
Sullivan County - Emp/Pol	0.3144%	15,129,003	83,650	542,823	296,897	923,370	(325,317)	(123,582)	0	(957,373)	(1,406,272)	1,875,260	(127,732)	
Sunapee - Emp/Pol	0.0622%	2,991,833	16,542	107,346	81,899	205,787	(64,333)	(24,439)	0	(143,788)	(232,560)	370,842	(42,883)	
Sunapee Sd (Sau 85) - Emp/Teach	0.1904%	9,159,325	50,643	328,633	385,152	764,428	(196,952)	(74,819)	0	(69,243)	(341,014)	1,135,310	145,495	
Surry Village Charter School	0.0000%	0	0	0	0	0	0	0	0	(56,626)	0	(81,790)	(81,790)	
Sutton - Police	0.0122%	585,174	3,236	20,996	36,979	61,211	(12,583)	(4,780)	0	(746)	(18,109)	72,533	19,021	
Swanzey - Police/Fire	0.0520%	2,500,762	13,827	89,726	83,776	187,329	(53,774)	(20,428)	0	(55,216)	(129,418)	309,973	47,709	
Swnh District Fire Mutual Aid	0.0264%	1,268,298	7,013	45,506	40,427	92,946	(27,272)	(10,360)	0	(305,841)	(343,473)	157,207	(69,917)	
Tamworth - Emp/Fire/Pol	0.0251%	1,208,194	6,680	43,350	188,851	238,881	(25,980)	(9,869)	0	(78,461)	(114,310)	149,757	13,125	
Tamworth Sd - (Sau 13)	0.0816%	3,924,970	21,702	140,826	174,129	336,657	(84,398)	(32,061)	0	(220,558)	(337,017)	486,505	31,757	
Thornton - Emp/Pol	0.0277%	1,330,702	7,358	47,745	114,929	170,032	(28,614)	(10,870)	0	(4,127)	(43,611)	164,942	44,491	
Thornton Public Library	0.0007%	33,977	188	1,219	12,968	14,375	(731)	(278)	0	0	(1,009)	4,211	6,252	
Thornton Sd - (Sau 48)	0.0667%	3,207,006	17,732	115,066	238,827	371,625	(68,960)	(26,197)	0	(150,107)	(245,264)	397,513	18,652	
Tilton - Emp/Pol	0.0866%	4,166,238	23,036	149,483	52,822	225,341	(89,586)	(34,032)	0	(257,875)	(381,493)	516,411	(24,470)	
Tilton-Northfield Fire Dist	0.0635%	3,057,255	16,904	109,693	116,601	243,198	(65,740)	(24,973)	0	0	(90,713)	378,951	51,683	
Timberlane Reg Sd (Sau 55)	1.0949%	52,680,590	291,278	1,890,158	1,621,135	3,802,571	(1,132,783)	(430,325)	0	(2,312,837)	(3,875,945)	6,529,828	(98,173)	
Troy - Emp/Pol	0.0129%	622,125	3,440	22,322	17,061	42,823	(13,377)	(5,082)	0	(154,763)	(173,222)	77,113	(47,252)	
Troy Water And Sewer	0.0035%	169,045	935	6,065	818	7,818	(3,635)	(1,381)	0	(1,904)	(22,920)	20,953	(8,865)	
Tuftsboro - Emp/Fire/Pol	0.0367%	1,767,749	9,774	63,246	67,887	141,087	(38,012)	(14,440)	0	(67,648)	(120,100)	219,115	54,379	
Unity - Emp	0.0037%	178,996	990	6,422	22,987	30,399	(3,849)	(1,462)	0	(20,682)	(25,993)	22,187	318	
Unity Sd - (Sau 06)	0.0222%	1,070,218	5,917	38,399	113,063	157,379	(23,013)	(8,742)	0	(12,521)	(44,276)	132,655	25,430	
Village District Of Eastman	0.0051%	244,076	1,350	8,757	6,092	16,199	(5,248)	(1,994)	0	(23,246)	(30,488)	30,253	3,946	

Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Village District Of Eidelweiss	0.0038%	\$ 185,155	\$ 1,024	\$ 6,643	\$ 37,639	\$ 45,306	\$ (3,981)	\$ (1,512)	\$ -	\$ (2,978)	\$ (8,471)	\$ 22,950	\$ 21,271	\$ 44,221
Virtual Learning Academy Chart	0.0949%	4,567,119	25,252	163,866	886,540	1,075,658	(98,206)	(37,307)	0	0	(135,513)	566,100	453,351	1,019,451
Wakefield - Emp/Fire/Pol	0.0832%	4,004,644	22,142	143,685	375,088	540,915	(86,111)	(32,712)	0	(24,393)	(143,216)	496,381	101,476	597,857
Wakefield Sd - (Sau 101)	0.1108%	5,331,001	29,476	191,274	502,366	723,116	(114,632)	(43,547)	0	(33,458)	(191,637)	660,785	159,732	820,517
Walpole - Emp/Pol	0.0418%	2,013,274	11,132	72,235	278,733	362,100	(43,291)	(16,446)	0	(7,441)	(67,178)	249,548	109,600	359,148
Warner - Emp/Pol	0.0290%	1,393,393	7,704	49,994	57,593	115,291	(29,962)	(11,382)	0	(125,614)	(166,958)	172,713	(18,961)	153,752
Warner Village Water District	0.0029%	141,923	785	5,092	8,232	14,109	(3,052)	(1,159)	0	(7,107)	(11,318)	17,592	(625)	16,967
Warren - Police	0.0029%	138,352	765	4,964	64,500	70,229	(2,975)	(1,130)	0	(3,099)	(7,204)	17,149	26,255	43,404
Warren Sd - (Sau 23)	0.0219%	1,055,800	5,838	37,882	35,105	78,825	(22,703)	(8,624)	0	(78,334)	(109,661)	130,868	5,899	136,767
Washington - Emp/Pol	0.0100%	482,524	2,668	17,313	63,845	83,826	(10,376)	(3,942)	0	(66,239)	(80,557)	59,809	(13,345)	46,464
Washington Sd - (Sau 34)	0.0116%	557,311	3,081	19,996	36,142	59,219	(11,984)	(4,552)	0	(350)	(16,886)	69,079	8,313	77,392
Waterville Estates Village Dis	0.0085%	409,108	2,262	14,679	32,327	49,268	(8,797)	(3,342)	0	(26,101)	(38,240)	50,709	(7,575)	43,134
Waterville Valley Emp/Fire/Pol	0.0443%	2,130,795	11,781	76,452	68,011	156,244	(45,818)	(17,406)	0	(105,323)	(168,547)	264,115	(22,873)	241,242
Waterville Valley Sd (Sau 48)	0.0139%	670,808	3,709	24,068	69,268	97,045	(14,424)	(5,480)	0	(70,813)	(90,717)	83,147	12,278	95,425
Wears - Emp/Pol	0.0677%	3,258,430	18,016	116,911	1,702	136,629	(70,066)	(26,617)	0	(119,540)	(216,223)	403,887	(105,206)	298,681
Wears Sd - (Sau 24)	0.1815%	8,733,412	48,288	313,351	535,850	897,489	(187,793)	(71,339)	0	(529,309)	(788,441)	1,082,518	147,501	1,230,019
Webster - Emp/Pol	0.0078%	375,252	2,075	13,464	24,363	39,902	(8,069)	(3,065)	0	(83,173)	(94,307)	46,513	(17,506)	29,007
Weeks Public Library	0.0027%	130,015	719	4,665	2,297	7,681	(2,796)	(1,062)	0	(8,371)	(12,229)	16,116	(2,777)	13,339
Wentworth Sd - (Sau 48)	0.0187%	899,437	4,973	32,271	98,489	135,733	(19,340)	(7,347)	0	(29,306)	(55,993)	111,486	49,487	160,973
Westmoreland - Emp	0.0052%	247,946	1,371	8,896	9,847	20,114	(5,332)	(2,025)	0	(30,640)	(37,997)	30,733	(6,036)	24,697
Westmoreland Sd - (Sau 29)	0.0327%	1,571,605	8,690	56,389	108,363	173,442	(33,794)	(12,838)	0	(18,128)	(64,760)	194,802	38,156	232,958
White Mtn Reg Sd - Emp/Teach	0.3192%	15,359,314	84,924	551,086	664,497	1,300,507	(330,269)	(125,464)	0	(498,555)	(954,288)	1,903,807	227,887	2,131,694
Whitefield - Emp/Pol/Fire	0.0346%	1,666,183	9,213	59,782	105,373	174,368	(35,828)	(13,610)	0	(33,939)	(83,377)	206,526	4,039	210,565
Wilmot - Emp/Pol	0.0101%	484,403	2,678	17,380	8,033	28,091	(10,416)	(3,957)	0	(29,076)	(43,449)	60,042	(6,129)	53,913
Wilton - Pol	0.0278%	1,338,055	7,398	48,009	26,801	82,208	(28,772)	(10,930)	0	(100,055)	(139,757)	165,854	700	166,554
Wilton-Lyndeborough (Sau 63)	0.1781%	8,569,441	47,382	307,468	423,629	778,479	(184,267)	(70,000)	0	(91,288)	(345,555)	1,062,193	107,286	1,169,479
Winchester - Emp/Pol	0.0371%	1,784,379	9,866	64,023	6,786	80,675	(38,369)	(14,576)	0	(211,233)	(264,178)	221,176	(57,248)	163,928
Winchester Sd - (Sau 94)	0.1021%	4,913,701	27,169	176,302	291,648	495,119	(105,659)	(40,138)	0	(64,130)	(209,927)	609,060	44,806	653,866
Windham - Emp/Fire/Pol	0.2942%	14,157,985	78,281	507,983	24,567	610,831	(304,437)	(115,650)	0	(759,558)	(1,179,645)	1,754,901	(175,967)	1,578,934
Windham Sd - (Sau 95)	0.7613%	36,632,447	202,546	1,314,357	2,848,509	4,365,412	(787,702)	(299,235)	0	0	(1,086,937)	4,540,640	1,382,539	5,923,179
Winnacunnnet Coop Sd (Sau 21)	0.3931%	18,914,018	104,578	678,627	1,069,166	1,852,371	(406,705)	(154,500)	0	(240,409)	(801,614)	2,344,417	264,293	2,608,710
Winnisquam Reg Sd	0.3673%	17,671,736	97,709	634,055	688,124	1,419,888	(379,993)	(144,353)	0	(474,208)	(998,554)	2,190,435	273,539	2,463,974
Wolfboro - Emp/Fire/Pol	0.1989%	9,568,609	52,906	343,318	462,574	858,798	(205,752)	(78,162)	0	(234,082)	(517,996)	1,186,042	120,475	1,306,517
Woodstock - Emp/Pol	0.0324%	1,558,093	8,615	55,904	114,480	178,999	(33,503)	(12,727)	0	(67,578)	(113,808)	193,128	41,233	234,361
Woodsville Fire District	0.0117%	564,376	3,121	20,250	69,891	93,262	(12,136)	(4,610)	0	(4,459)	(21,205)	69,955	12,553	82,508
Woodsville Water & Light Dept	0.0087%	419,810	2,321	15,063	9,429	26,813	(9,027)	(3,429)	0	(112,088)	(124,544)	52,036	(33,292)	18,744
Total for All Entities	100.0000%	\$ 4,811,654,670	\$ 26,604,295	\$ 172,640,239	\$ 159,178,481	\$ 358,423,015	\$ (103,464,288)	\$ (39,304,313)	\$ -	\$ (159,178,481)	\$ (301,947,082)	\$596,410,879	\$ -	\$ 596,410,879

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

Sensitivity Analysis by Employer

As of June 30, 2019				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Albany - Emp	0.0011%	\$ 53,503	\$ 38,511	\$ 71,643
Alexandria - Emp/Pol	0.0117%	563,669	405,720	754,775
Allenstown - Emp/Fire/Pol	0.0623%	2,997,372	2,157,463	4,013,604
Allenstown Sd - (Sau 53)	0.0881%	4,239,466	3,051,504	5,676,819
Allenstown Sewer Commission	0.0000%	0	0	0
Alstead - Police	0.0066%	317,437	228,486	425,061
Alton - Emp/Fire/Pol	0.1067%	5,133,938	3,695,332	6,874,555
Alton Sd - Emp/Teach	0.1449%	6,970,980	5,017,608	9,334,429
Amherst - Fire/Pol	0.0955%	4,597,414	3,309,150	6,156,127
Amherst Sd - (Sau 39)	0.4403%	21,184,802	15,248,505	28,367,322
Andover - Police	0.0040%	194,033	139,662	259,819
Andover Sd - (Sau 46)	0.0600%	2,884,870	2,076,487	3,862,960
Androscoggin Valley Reg Refuse	0.0161%	773,701	556,898	1,036,017
Antrim - Emp/Pol	0.0371%	1,784,877	1,284,728	2,390,023
Ashland - Emp/Pol	0.0290%	1,396,898	1,005,467	1,870,505
Ashland Electric Dept - Emp	0.0070%	337,615	243,010	452,080
Ashland Sd - (Sau 02)	0.0528%	2,539,504	1,827,897	3,400,501
Atkinson - Emp/Police	0.0454%	2,182,806	1,571,151	2,922,867
Auburn - Emp/Fire/Pol	0.0630%	3,031,128	2,181,761	4,058,805
Auburn Sd - (Sau 15)	0.1311%	6,309,195	4,541,265	8,448,272
Baker Free Library - Emp	0.0000%	0	0	0
Barnstead - Emp/Fire/Pol	0.0477%	2,296,490	1,652,979	3,075,095
Barnstead Sd - Emp/Teach	0.1284%	6,178,251	4,447,013	8,272,932
Barrington - Emp/Pol/Fire	0.0833%	4,010,206	2,886,486	5,369,831
Barrington Sd - Emp/Teach	0.2552%	12,280,155	8,839,073	16,443,634
Bartlett - Fire/Pol	0.0154%	739,646	532,386	990,417
Bartlett Sd - (Sau 09)	0.0852%	4,098,869	2,950,305	5,488,555
Bath Sd - (Sau 23)	0.0190%	913,844	657,771	1,223,675
Bcep Solid Waste District	0.0070%	336,797	242,422	450,985
Bedford - Emp/Fire/Pol	0.4428%	21,304,999	15,335,021	28,528,271
Bedford Sd - Emp/Teach	1.0924%	52,561,388	37,832,905	70,381,864
Belknap County - Emp/Pol	0.2791%	13,430,579	9,667,131	17,984,098
Belknap County Conserv. Dist	0.0014%	67,136	48,324	89,898
Belmont - Emp/Fire/Pol	0.1362%	6,551,469	4,715,650	8,772,686
Bennington - Emp/Pol	0.0147%	705,426	507,755	944,595
Berlin - Emp/Fire/Pol	0.2463%	11,849,875	8,529,363	15,867,470
Berlin Housing Authority - Emp	0.0064%	307,508	221,339	411,765
Berlin Water Works - Emp	0.0165%	795,040	572,258	1,064,592
Bethlehem - Emp/Fir/Pol	0.0313%	1,508,106	1,085,512	2,019,417
Bethlehem Sd - (Sau 35)	0.0508%	2,445,280	1,760,076	3,274,330
Boscawen - Emp/Pol	0.0412%	1,982,503	1,426,976	2,654,654
Bow - Emp/Fire/Pol	0.1314%	6,321,114	4,549,844	8,464,232
Bow Sd - Emp/Teach (Sau 67)	0.4821%	23,198,695	16,698,075	31,064,008
Bradford - Police	0.0114%	547,725	394,244	733,426
Brentwood - Emp/Fire/Pol	0.0385%	1,852,775	1,333,600	2,480,942
Brentwood Sd - (Sau 16)	0.0795%	3,826,588	2,754,321	5,123,959
Bridgewater - Police/Fire	0.0000%	0	0	0
Bristol - Emp/Fire/Pol	0.0848%	4,079,907	2,936,656	5,463,163
Brookline - Emp/Fire/Pol	0.0581%	2,797,213	2,013,392	3,745,584
Brookline Public Library - Emp	0.0019%	92,533	66,604	123,906

Sensitivity Analysis by Employer

As of June 30, 2019

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Brookline Sd - (Sau 41)	0.1444%	\$ 6,948,026	\$ 5,001,086	\$ 9,303,694
Campton - Emp/Pol/Fire	0.0411%	1,978,091	1,423,801	2,648,746
Campton Sd - (Sau 48)	0.0992%	4,770,860	3,433,994	6,388,378
Campton/Thornton Fire Dept	0.0079%	379,763	273,348	508,519
Canaan - Emp/Pol	0.0413%	1,985,677	1,429,260	2,658,903
Candia - Police	0.0220%	1,058,697	762,035	1,417,639
Candia Sd - (Sau 15)	0.0819%	3,941,953	2,837,359	5,278,438
Canterbury - Emp/Pol/Fire	0.0156%	750,172	539,963	1,004,511
Carroll - Emp/Fire/Pol	0.0254%	1,222,435	879,891	1,636,891
Carroll County - Emp/Pol	0.2969%	14,284,418	10,281,712	19,127,425
Center Conway Fire Precinct	0.0036%	170,836	122,965	228,757
Center Harbor - Police	0.0118%	566,930	408,068	759,143
Central Hooksett Water Precinct	0.0056%	269,009	193,628	360,214
Charlestown - Emp/Pol	0.0433%	2,082,677	1,499,080	2,788,790
Cheshire County - Emp/Pol	0.4402%	21,180,279	15,245,250	28,361,267
Chester - Emp/Fire/Pol	0.0528%	2,541,107	1,829,051	3,402,648
Chester Sd - (Sau 82)	0.1163%	5,594,293	4,026,689	7,490,989
Chesterfield - Emp/Pol	0.0350%	1,685,599	1,213,269	2,257,086
Chesterfield Sd - (Sau 29)	0.0743%	3,576,077	2,574,007	4,788,515
Chichester - Emp/Pol	0.0231%	1,111,802	800,259	1,488,749
Chichester Sd - (Sau 53)	0.0651%	3,131,821	2,254,238	4,193,637
Claremont - Emp/Fire/Pol	0.2366%	11,385,218	8,194,911	15,245,277
Claremont Sd - (Sau 06)	0.4377%	21,060,127	15,158,766	28,200,378
Clarksville - Emp	0.0010%	48,052	34,587	64,344
Cocheco Academy Of The Arts	0.0064%	309,863	223,035	414,919
Colebrook - Emp/Pol	0.0372%	1,792,240	1,290,028	2,399,884
Colebrook Sd - (Sau 07)	0.0833%	4,006,026	2,883,478	5,364,234
Community College System Of Nh	1.1005%	52,954,607	38,115,938	70,908,401
Concord - Emp/Fire/Pol	1.3229%	63,654,202	45,817,347	85,235,599
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0
Concord Sd - Emp/Teach	1.3124%	63,147,686	45,452,764	84,557,353
Contoocook Valley Sd	0.7220%	34,740,155	25,005,446	46,518,499
Conway - Emp/Pol	0.1806%	8,688,886	6,254,131	11,634,777
Conway Sd - (Sau 09)	0.4411%	21,226,043	15,278,190	28,422,546
Conway Village Fire District	0.0304%	1,461,414	1,051,904	1,956,894
Cook Memorial Library	0.0010%	46,548	33,505	62,330
Coos County - Emp/Pol	0.1909%	9,183,219	6,609,944	12,296,708
Coos County Nursing Home - Emp	0.0741%	3,564,291	2,565,524	4,772,732
Cornish - Emp	0.0054%	260,053	187,182	348,221
Cornish Sd - (Sau 100)	0.0310%	1,491,322	1,073,432	1,996,942
Croydon Sd - (Sau 99)	0.0025%	120,506	86,739	161,363
Croydon-Emp	0.0013%	63,266	45,538	84,716
Danville - Pol	0.0181%	868,788	625,341	1,163,343
Deerfield - Emp/Pol	0.0426%	2,048,080	1,474,178	2,742,464
Deerfield Sd - (Sau 53)	0.1262%	6,071,079	4,369,872	8,129,425
Deering - Police	0.0082%	393,761	283,423	527,262
Derry - Emp/Fire/Pol	0.8532%	41,051,605	29,548,334	54,969,791
Derry Housing Authority - Emp	0.0019%	92,445	66,540	123,787
Dorchester - Emp	0.0004%	19,979	14,381	26,753
Dover - Emp/Fire/Pol/Teacher	1.5982%	76,899,262	55,350,943	102,971,279

Sensitivity Analysis by Employer

As of June 30, 2019				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Dover Housing Authority	0.0322%	\$ 1,551,415	\$ 1,116,685	\$ 2,077,409
Dresden Sd - (Sau 70)	0.2170%	10,440,272	7,514,753	13,979,955
Dublin - Emp/Fir/Pol	0.0201%	967,214	696,186	1,295,140
Dunbarton - Emp/Pol	0.0243%	1,170,767	842,701	1,567,706
Dunbarton Sd - (Sau 67)	0.0492%	2,365,285	1,702,497	3,167,214
Durham - Emp/Fire/Pol	0.3039%	14,620,397	10,523,544	19,577,314
East Kingston - Emp/Pol/Fire	0.0232%	1,114,522	802,216	1,492,391
East Kingston Sd - (Sau 16)	0.0455%	2,187,692	1,574,668	2,929,410
Effingham - Pol	0.0084%	402,518	289,726	538,988
Enfield - Emp/Pol	0.0579%	2,784,830	2,004,479	3,729,002
Epping - Emp/Fire/Pol	0.1188%	5,716,779	4,114,853	7,655,003
Epping Sd - (Sau 14)	0.2774%	13,345,133	9,605,628	17,869,683
Epsom - Emp/Fire/Pol	0.0414%	1,990,718	1,432,889	2,665,654
Epsom Sd - (Sau 53)	0.0975%	4,689,063	3,375,118	6,278,848
Errol Sd - (Sau 20)	0.0052%	252,313	181,611	337,858
Exeter - Emp/Fire/Pol	0.3670%	17,658,280	12,710,167	23,645,165
Exeter Reg Coop Sd - (Sau 16)	0.9248%	44,499,149	32,029,825	59,586,194
Exeter Sd - (Sau 16)	0.3444%	16,570,969	11,927,536	22,189,210
Fall Mountain Reg Sd	0.4675%	22,493,070	16,190,177	30,119,147
Farmington - Fire/Pol	0.0486%	2,337,145	1,682,242	3,129,534
Farmington Sd - (Sau 61)	0.2524%	12,142,500	8,739,991	16,259,308
Fitzwilliam - Emp/Pol	0.0178%	855,122	615,504	1,145,044
Francestown - Emp/Pol	0.0054%	259,853	187,039	347,954
Franconia - Police	0.0108%	519,221	373,727	695,258
Franklin - Emp/Fire/Pol	0.2134%	10,267,943	7,390,713	13,749,199
Franklin Sd - (Sau 18)	0.2277%	10,957,348	7,886,936	14,672,340
Freedom - Police/Fire	0.0094%	452,494	325,698	605,908
Freedom Sd - (Sau 13)	0.0238%	1,143,192	822,853	1,530,782
Fremont - Police	0.0195%	938,136	675,256	1,256,202
Fremont Sd - (Sau 83)	0.1054%	5,069,810	3,649,173	6,788,684
Gilford - Emp/Fire/Pol	0.1999%	9,620,266	6,924,525	12,881,933
Gilford Sd - Emp/Teach	0.3877%	18,654,076	13,426,926	24,978,577
Gilmanton - Emp/Fire/Pol	0.0422%	2,028,897	1,460,370	2,716,776
Gilmanton Sd - Emp/Teach	0.1276%	6,139,409	4,419,055	8,220,921
Goffstown - Emp/Fire/Pol	0.3161%	15,211,519	10,949,025	20,368,850
Goffstown Sd - (Sau 19)	0.6591%	31,713,527	22,826,925	42,465,720
Goffstown Village Water Prcnct	0.0033%	156,850	112,898	210,028
Gorham - Emp/Fire/Pol	0.0637%	3,065,813	2,206,726	4,105,249
Goshen - Emp/Pol	0.0040%	194,741	140,172	260,766
Goshen-Lempster Sd	0.0000%	0	0	0
Governor Wentworth Reg Sd	0.7378%	35,500,775	25,552,930	47,537,001
Grafton - Emp/Pol	0.0083%	398,681	286,965	533,851
Grafton County - Emp/Pol	0.5021%	24,157,738	17,388,380	32,348,207
Grantham - Emp/Pol	0.0312%	1,501,461	1,080,729	2,010,518
Grantham Sd (Sau75)	0.0743%	3,573,844	2,572,400	4,785,524
Great Bay Elearning Charter Sc	0.0254%	1,220,313	878,363	1,634,049
Greenfield - Emp/Pol	0.0201%	965,821	695,184	1,293,275
Greenland - Emp/Pol/Fire	0.0490%	2,357,910	1,697,188	3,157,339
Greenland Sd - (Sau 50)	0.1094%	5,265,369	3,789,934	7,050,546
Greenville - Emp/Pol	0.0253%	1,216,056	875,299	1,628,349

Sensitivity Analysis by Employer

As of June 30, 2019

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Groton - Emp/Pol	0.0026%	\$ 123,149	\$ 88,641	\$ 164,902
Grs Coop Sd - (Sau 20)	0.0974%	4,686,287	3,373,120	6,275,132
Hampstead - Emp/Fire/Pol	0.0832%	4,001,140	2,879,961	5,357,691
Hampstead Sd - (Sau 55)	0.2818%	13,557,940	9,758,804	18,154,641
Hampton - Emp/Fire/Pol	0.5243%	25,227,105	18,158,095	33,780,133
Hampton Falls - Emp/Fire/Pol	0.0272%	1,308,390	941,760	1,751,988
Hampton Falls Sd - (Sau 21)	0.0962%	4,627,366	3,330,709	6,196,234
Hampton Sd - (Sau 90)	0.3595%	17,298,077	12,450,898	23,162,837
Hancock - Police	0.0092%	444,588	320,008	595,322
Hanover - Emp/Fire/Pol	0.3521%	16,943,014	12,195,329	22,687,394
Hanover Sd - (Sau 70)	0.1734%	8,343,808	6,005,749	11,172,703
Harrisville - Police	0.0036%	172,727	124,327	231,289
Harrisville Sd - (Sau 29)	0.0166%	796,898	573,595	1,067,079
Haverhill - Emp/Pol	0.0381%	1,834,830	1,320,683	2,456,913
Haverhill Coop Sd - (Sau 23)	0.1897%	9,127,349	6,569,730	12,221,897
Hebron - Emp/Pol	0.0053%	253,540	182,494	339,501
Henniker - Emp/Fire/Pol	0.0686%	3,300,590	2,375,715	4,419,626
Henniker Sd - (Sau 24)	0.1132%	5,448,600	3,921,821	7,295,900
Hill Sd - (Sau 103)	0.0131%	631,446	454,505	845,532
Hillsboro-Deering Sd (Sau 34)	0.3375%	16,239,733	11,689,118	21,745,671
Hillsborough - Fire/Pol	0.0723%	3,477,452	2,503,018	4,656,452
Hillsborough County - Emp/Pol	0.9256%	44,534,563	32,055,315	59,633,615
Hinsdale - Emp/Pol	0.0499%	2,402,756	1,729,468	3,217,389
Hinsdale Sd - (Sau 92)	0.1779%	8,561,845	6,162,689	11,464,664
Holderness - Emp/Fire/Pol	0.0294%	1,413,837	1,017,659	1,893,186
Holderness Sd - (Sau 48)	0.0595%	2,861,154	2,059,416	3,831,203
Hollis - Emp/Fire/Pol	0.1452%	6,988,107	5,029,935	9,357,363
Hollis Sd - (Sau 41)	0.1990%	9,577,267	6,893,574	12,824,355
Hollis-Brookline Coop (Sau 41)	0.3418%	16,448,472	11,839,365	22,025,181
Hooksett - Emp/Fire/Police	0.3184%	15,320,903	11,027,758	20,515,320
Hooksett Public Library - Emp	0.0083%	397,520	286,129	532,296
Hooksett Sd - (Sau 15)	0.3017%	14,518,543	10,450,231	19,440,927
Hooksett Sewer Commission	0.0092%	444,986	320,294	595,855
Hooksett Village Water Precnct	0.0079%	379,763	273,348	508,519
Hopkinton - Emp/Fire/Pol	0.0917%	4,414,537	3,177,518	5,911,247
Hopkinton Sd - Emp/Teach	0.2945%	14,171,408	10,200,368	18,976,099
Hudson - Emp/Fire/Pol	0.5711%	27,479,280	19,779,177	36,795,888
Hudson Sd - Emp/Teach	0.7793%	37,498,614	26,990,944	50,212,190
Inter-Lakes Sd - (Sau 02)	0.3992%	19,207,728	13,825,436	25,719,938
Jackson - Emp/Pol/Fire	0.0146%	702,562	505,694	940,760
Jackson Sd - (Sau 09)	0.0191%	920,666	662,682	1,232,810
Jaffrey - Emp/Fire/Pol	0.1018%	4,896,386	3,524,346	6,556,463
Jaffrey-Rindge Coop Sd	0.3800%	18,284,728	13,161,075	24,484,005
Jefferson - Emp	0.0026%	127,483	91,761	170,705
John Stark Reg Sd - (Sau 24)	0.2037%	9,799,074	7,053,228	13,121,364
Kearsarge Reg Coop Sd	0.5713%	27,487,418	19,785,034	36,806,785
Keene - Emp/Fire/Pol	0.7131%	34,312,848	24,697,877	45,946,317
Keene Sd - (Sau 29)	0.8682%	41,773,185	30,067,717	55,936,016
Kensington - Police	0.0168%	808,839	582,190	1,083,068
Kensington Sd - (Sau 16)	0.0403%	1,938,741	1,395,477	2,596,054

Sensitivity Analysis by Employer

As of June 30, 2019

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Kingston - Emp/Fire/Pol	0.0648%	\$ 3,119,249	\$ 2,245,189	\$ 4,176,804
Laconia - Emp/Fire/Pol	0.4754%	22,876,603	16,466,238	30,632,714
Laconia Housing & Redevelopmnt	0.0273%	1,315,566	946,925	1,761,596
Laconia Sd - Empl/Teach	0.5524%	26,579,102	19,131,242	35,590,513
Laconia Water Works - Emp	0.0257%	1,237,682	890,865	1,657,307
Lafayette Reg Coop Sd (Sau 35)	0.0409%	1,969,169	1,417,378	2,636,798
Lakes Region Mutual Fire Aid	0.0172%	828,995	596,698	1,110,059
Lakes Region Planning Comm.	0.0052%	250,367	180,210	335,251
Lancaster - Emp/Fire/Pol	0.0533%	2,566,450	1,847,292	3,436,582
Landaff Sd - (Sau 35)	0.0024%	113,508	81,701	151,992
Langdon - Police	0.0000%	0	0	0
Lebanon - Emp/Fire/Pol	0.4956%	23,845,365	17,163,539	31,929,927
Lebanon Sd(Sau 88) - Emp/Teach	0.6453%	31,049,243	22,348,783	41,576,216
Lee - Emp/Fire/Pol	0.0564%	2,714,277	1,953,696	3,634,529
Lempster - Emp/Pol	0.0051%	245,800	176,924	329,137
Lempster Sd Emp/Teachers	0.0316%	1,520,854	1,094,688	2,036,487
Lincoln - Emp/Pol	0.0579%	2,784,409	2,004,176	3,728,439
Lincoln-Woodstock Sd	0.1214%	5,841,775	4,204,822	7,822,377
Lisbon - Police	0.0117%	561,557	404,200	751,948
Lisbon Reg Sd - (Sau 35)	0.1002%	4,820,858	3,469,982	6,455,327
Litchfield - Emp/Fire/Pol	0.0905%	4,353,593	3,133,651	5,829,640
Litchfield Sd - Emp/Teach	0.3416%	16,434,861	11,829,568	22,006,956
Littleton - Emp/Fire/Pol	0.1154%	5,551,128	3,995,619	7,433,189
Littleton Public Library - Emp	0.0034%	165,850	119,376	222,080
Littleton Sd - Emp/Teach	0.2523%	12,140,797	8,738,765	16,257,028
Littleton Water & Light Dept	0.0289%	1,392,498	1,002,299	1,864,612
Londonderry - Emp/Fire/Pol	0.7109%	34,204,283	24,619,733	45,800,944
Londonderry Sd - Emp/Teach	1.2185%	58,628,088	42,199,625	78,505,426
Loudon - Emp/Fire/Pol	0.0578%	2,782,906	2,003,094	3,726,425
Lyme - Emp/Pol	0.0189%	911,632	656,179	1,220,713
Lyme Sd - (Sau 76)	0.0745%	3,584,005	2,579,713	4,799,130
Lyndeborough - Police	0.0005%	22,810	16,418	30,543
Madison - Emp/Pol	0.0270%	1,300,341	935,966	1,741,210
Madison Sd - (Sau 13)	0.0474%	2,278,468	1,640,007	3,050,962
Manchester - Fire/Pol	2.5193%	121,221,028	87,253,091	162,319,951
Manchester Sd - Empl/Teacher	2.9237%	140,678,061	101,257,974	188,373,719
Marlborough - Emp/Pol	0.0185%	890,205	640,756	1,192,021
Marlborough Sd - (Sau 29)	0.0487%	2,344,432	1,687,487	3,139,291
Marlow - Emp	0.0044%	212,387	152,873	284,395
Marlow Sd - (Sau 29)	0.0107%	514,599	370,401	689,070
Mascenic Reg Sd - (Sau 87)	0.2327%	11,196,083	8,058,774	14,992,017
Mascoma Valley Sd - Empl/Teach	0.3558%	17,122,044	12,324,192	22,927,122
Mason - Police	0.0114%	548,587	394,865	734,581
Mason Sd (Sau 89)	0.0200%	963,002	693,154	1,289,499
Maxfield Public Library	0.0000%	0	0	0
Meredith - Emp/Fire/Pol	0.1502%	7,226,488	5,201,519	9,676,566
Meriden Village Water District	0.0013%	63,222	45,506	84,657
Merrimack - Emp/Fire/Pol	0.5510%	26,509,832	19,081,382	35,497,757
Merrimack County - Emp/Pol	1.0020%	48,214,109	34,703,798	64,560,678
Merrimack Sd - Emp/Teach	1.0441%	50,238,749	36,161,104	67,271,755

Sensitivity Analysis by Employer

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		7.25%	8.25%	6.25%
Merrimack Valley Sd (Sau 46)	0.6188%	\$ 29,775,207	\$ 21,431,750	\$ 39,870,228
Merrimack Village District	0.0239%	1,149,550	827,429	1,539,294
Middleton - Police	0.0134%	643,663	463,299	861,892
Middleton Sd - Emp/Teach	0.0274%	1,317,755	948,500	1,764,528
Milan Sd - (Sau 20)	0.0195%	939,462	676,211	1,257,978
Milford - Emp/Fire/Pol	0.2414%	11,615,087	8,360,366	15,553,079
Milford Area Communication Ctr	0.0083%	401,003	288,636	536,959
Milford Sd - Empl/Teacher	0.6295%	30,290,347	21,802,541	40,560,023
Milton - Emp/Fire/Pol	0.0541%	2,601,919	1,872,823	3,484,077
Milton Sd - (Sau 64)	0.1532%	7,372,204	5,306,403	9,871,685
Monadnock Reg Sd - (Sau 93)	0.4706%	22,644,159	16,298,928	30,321,462
Monroe - Emp	0.0020%	95,397	68,665	127,740
Monroe Sd - Emp/Tch	0.0355%	1,706,717	1,228,469	2,285,364
Mont Vernon - Emp/Pol	0.0202%	971,493	699,266	1,300,870
Mont Vernon Sd - (Sau 39)	0.0526%	2,528,846	1,820,226	3,386,229
Moultonborough - Emp/Fire/Pol	0.1065%	5,125,712	3,689,411	6,863,540
Moultonborough Sd - Emp/Teach	0.2297%	11,052,468	7,955,402	14,799,711
Nashua - Emp/Fire/Pol	2.3587%	113,493,651	81,691,040	151,972,674
Nashua Airport Authority - Emp	0.0063%	302,797	217,949	405,458
Nashua Housing Redevelop Auth	0.0316%	1,519,550	1,093,749	2,034,740
Ne Interstate Water Pol Cntrl	0.0000%	0	0	0
Nelson - Emp	0.0043%	206,804	148,854	276,919
Nelson Sd - (Sau 29)	0.0145%	697,642	502,152	934,171
New Boston - Police	0.0303%	1,459,214	1,050,320	1,953,947
New Boston Sd - (Sau 19)	0.1223%	5,884,774	4,235,773	7,879,955
New Castle - Emp/Fire/Pol	0.0304%	1,461,823	1,052,198	1,957,441
New Castle Sd - (Sau 50)	0.0188%	904,799	651,261	1,211,564
New Durham - Emp/Pol	0.0266%	1,279,322	920,837	1,713,065
New Hampton - Emp/Pol/Fire	0.0298%	1,434,060	1,032,215	1,920,265
New Ipswich - Emp/Pol	0.0294%	1,414,423	1,018,081	1,893,971
New London - Emp/Fire/Pol	0.0814%	3,917,518	2,819,771	5,245,718
New London-Springfield Wtr Sys	0.0042%	201,087	144,740	269,264
Newbury - Police	0.0165%	792,132	570,165	1,060,698
Newfields - Emp/Pol	0.0128%	616,188	443,523	825,101
Newfields Sd - (Sau 16)	0.0347%	1,670,584	1,202,461	2,236,981
Newfound Area Sd - Emp/Teach	0.3547%	17,066,638	12,284,312	22,852,932
Newington - Emp/Fire/Pol	0.1021%	4,912,584	3,536,005	6,578,152
Newington Sd - (Sau 50)	0.0185%	890,957	641,297	1,193,028
Newmarket - Emp/Pol/Fire	0.1211%	5,825,930	4,193,418	7,801,161
Newmarket Sd - Emp/Teach	0.2818%	13,558,858	9,759,464	18,155,870
Newport - Emp/Fire/Pol	0.1288%	6,196,561	4,460,192	8,297,450
Newport Sd - (Sau 43)	0.2300%	11,065,493	7,964,777	14,817,151
Newton - Emp/Pol	0.0326%	1,568,896	1,129,268	2,100,816
Next Charter School	0.0119%	574,206	413,305	768,885
NH Community Developmental Fin	0.0021%	101,202	72,843	135,513
NH Land & Community Heritage	0.0027%	131,320	94,522	175,843
NH Municipal Bond Bank - Emp	0.0052%	248,211	178,659	332,365
NH Retirement System	0.0000%	0	0	0
North Conway Wtr Prct&Fire Dep	0.0276%	1,327,098	955,225	1,777,038
North Country Charter Academy	0.0081%	390,289	280,924	522,613

Sensitivity Analysis by Employer

As of June 30, 2019

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		7.25%	8.25%	6.25%
North Country Education Serv	0.0205%	\$ 988,133	\$ 711,244	\$ 1,323,151
North Hampton - Emp/Fire/Pol	0.1382%	6,651,387	4,787,570	8,906,482
North Hampton Sd - (Sau 21)	0.1381%	6,643,294	4,781,744	8,895,644
Northfield - Emp/Pol	0.0435%	2,091,776	1,505,629	2,800,974
Northumberland - Emp/Pol	0.0201%	966,430	695,622	1,294,089
Northumberland Sd - (Sau 58)	0.0904%	4,348,684	3,130,118	5,823,066
Northwood - Emp/Fire/Pol	0.0444%	2,136,124	1,537,551	2,860,359
Northwood Sd - (Sau 44)	0.0846%	4,069,282	2,929,008	5,448,936
Nottingham - Fire/Pol	0.0308%	1,480,321	1,065,513	1,982,211
Nottingham Sd - (Sau 44)	0.1178%	5,666,549	4,078,697	7,587,742
Orford - Emp/Pol	0.0076%	367,225	264,323	491,729
Ossipee - Emp/Pol	0.0798%	3,837,412	2,762,112	5,138,453
Oyster River Coop Sd	0.6928%	33,333,582	23,993,016	44,635,040
Pease Development Authority	0.0872%	4,197,804	3,021,517	5,621,033
Pelham - Emp/Fire/Pol	0.2772%	13,337,780	9,600,336	17,859,837
Pelham Sd - (Sau 28)	0.4123%	19,836,752	14,278,199	26,562,228
Pembroke - Emp/Pol/Fire	0.0768%	3,693,986	2,658,876	4,946,399
Pembroke Sd - (Sau 53)	0.3924%	18,879,090	13,588,888	25,279,879
Pemi Baker Coop - (Sau 48)	0.2140%	10,296,259	7,411,094	13,787,115
Penacook Boscawen Water Prcnct	0.0000%	0	0	0
Peterborough - Emp/Fire/Pol	0.1376%	6,621,291	4,765,907	8,866,181
Piermont Police	0.0036%	174,120	125,329	233,154
Piermont Sd - (Sau 23)	0.0175%	842,153	606,169	1,127,677
Pittsburg - Emp/Pol	0.0084%	406,476	292,575	544,288
Pittsburg Sd - (Sau 07)	0.0333%	1,599,954	1,151,623	2,142,404
Pittsfield - Emp/Fire/Pol	0.0461%	2,217,546	1,596,156	2,969,385
Pittsfield Sd - (Sau 51)	0.1504%	7,238,352	5,210,058	9,692,452
Plainfield - Emp/Pol	0.0245%	1,177,689	847,683	1,576,974
Plainfield Sd - Emp/Teach	0.0688%	3,311,060	2,383,252	4,433,646
Plaistow - Emp/Fire/Pol	0.1226%	5,897,954	4,245,259	7,897,603
Plaistow Public Library - Emp	0.0045%	216,368	155,738	289,725
Plymouth - Emp/Fire/Pol	0.1459%	7,020,160	5,053,007	9,400,284
Plymouth Sd - (Sau 48)	0.1316%	6,332,381	4,557,953	8,479,318
Plymouth Village Water & Sewer	0.0167%	804,726	579,230	1,077,561
Portsmouth - Emp/Fire/Pol	1.0178%	48,972,065	35,249,363	65,575,613
Portsmouth Housing Authority	0.0387%	1,862,450	1,340,564	2,493,897
Portsmouth Sd - Empl/Teacher	0.9233%	44,427,524	31,978,270	59,490,285
Portsmouth-Josie F. Prescott	0.0000%	0	0	0
Profile Coop Sd - (Sau 35)	0.0852%	4,098,151	2,949,788	5,487,593
Prospect Mountain High School	0.1429%	6,878,193	4,950,821	9,210,183
Raymond - Emp/Fire/Pol	0.1302%	6,262,657	4,507,767	8,385,956
Raymond Sd - Emp/Teach	0.3278%	15,771,417	11,352,031	21,118,578
Richmond-Pol	0.0000%	0	0	0
Rindge - Emp/Fire/Pol	0.0541%	2,602,837	1,873,483	3,485,306
Rivendell Interstate Sd	0.0426%	2,048,556	1,474,520	2,743,101
Rochester - Emp/Fire/Pol	0.5715%	27,496,352	19,791,464	36,818,748
Rockingham County-Emp/Pol/Fire	0.7383%	35,522,347	25,568,456	47,565,886
Rockingham Planning Comm - Emp	0.0086%	415,764	299,260	556,724
Rollinsford - Emp/Pol	0.0161%	775,304	558,052	1,038,164
Rollinsford Sd - (Sau 56)	0.0454%	2,182,153	1,570,681	2,921,993

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		7.25%	8.25%	6.25%
Rumney - Emp/Pol	0.0101%	\$ 484,669	\$ 348,857	\$ 648,992
Rumney Sd - (Sau 48) Emp/Teach	0.0439%	2,112,297	1,520,400	2,828,453
Rye - Emp/Fire/Pol	0.1348%	6,486,776	4,669,085	8,686,060
Rye Sd - (Sau 50)	0.1679%	8,079,532	5,815,527	10,818,826
Rye Water District - Emp	0.0061%	295,898	212,983	396,220
Salem - Emp/Fire/Pol	0.9807%	47,186,946	33,964,461	63,185,264
Salem Housing Authority - Emp	0.0089%	427,240	307,521	572,092
Salem Sd - Emp/Teach	1.0329%	49,701,650	35,774,507	66,552,556
Salisbury - Emp	0.0013%	61,785	44,472	82,732
Sanborn Regional Sd (Sau 17)	0.5103%	24,555,435	17,674,637	32,880,739
Sanbornton - Emp/Fire/Pol	0.0430%	2,068,458	1,488,845	2,769,750
Sanbornton Public Library	0.0019%	89,083	64,121	119,286
Sandown - Emp/Fire/Pol	0.0479%	2,305,634	1,659,561	3,087,339
Sandown Public Library	0.0017%	82,350	59,274	110,270
Sandwich - Police/Fire	0.0112%	538,835	387,845	721,522
Sau 02 - Emp/Teach	0.0178%	855,918	616,077	1,146,110
Sau 03 - Emp/Teach	0.3075%	14,794,318	10,648,730	19,810,201
Sau 06 - Emp	0.0195%	937,804	675,017	1,255,758
Sau 07 - Emp/Teach	0.0159%	766,791	551,924	1,026,764
Sau 09 - Emp/Teach	0.0234%	1,125,667	810,239	1,507,315
Sau 10 (Derry Coop Sd)	0.8996%	43,287,583	31,157,757	57,963,856
Sau 13 - Emp	0.0098%	471,489	339,371	631,344
Sau 15 - Emp/Teach	0.0185%	888,192	639,308	1,189,326
Sau 16 - Emp/Teach	0.0437%	2,100,478	1,511,893	2,812,626
Sau 18 - Emp/Teach	0.0000%	0	0	0
Sau 19 - Emp/Teach	0.0311%	1,496,651	1,077,267	2,004,078
Sau 20 - Emp	0.0123%	591,542	425,783	792,100
Sau 21 - Emp/Teach	0.0228%	1,098,844	790,931	1,471,397
Sau 23 - Emp/Teach	0.0398%	1,914,538	1,378,056	2,563,645
Sau 24 - Emp/Teach	0.0405%	1,947,785	1,401,987	2,608,165
Sau 28 - Emp	0.0000%	0	0	0
Sau 29 - Emp/Teach	0.0553%	2,658,795	1,913,761	3,560,236
Sau 34 - Emp/Teach	0.0174%	835,917	601,680	1,119,327
Sau 35 - Emp/Teach	0.0205%	987,504	710,790	1,322,308
Sau 39 - Emp	0.0304%	1,463,437	1,053,360	1,959,603
Sau 41 - Emp	0.0251%	1,208,869	870,126	1,618,725
Sau 42	2.6598%	127,980,727	92,118,622	171,371,466
Sau 43 - Emp/Teach	0.0000%	0	0	0
Sau 44 - Emp/Teach	0.0389%	1,872,147	1,347,543	2,506,881
Sau 46 - Emp	0.0162%	780,843	562,040	1,045,582
Sau 48 - Emp/Teach	0.0305%	1,468,545	1,057,037	1,966,443
Sau 50 - Emp/Teach	0.0228%	1,094,985	788,154	1,466,231
Sau 53 - Emp/Teach	0.0810%	3,896,488	2,804,634	5,217,558
Sau 54 (Rochester Sd)	1.0675%	51,362,603	36,970,037	68,776,641
Sau 55 - Emp	0.0312%	1,502,180	1,081,247	2,011,481
Sau 56 - Emp/Teach	0.0212%	1,021,138	735,000	1,367,345
Sau 58 - Emp	0.0083%	397,387	286,033	532,118
Sau 61 - Emp	0.0000%	0	0	0
Sau 64 - Emp/Teach	0.0000%	0	0	0
Sau 67 - Emp/Teachers	0.0137%	658,313	473,844	881,509

Sensitivity Analysis by Employer

As of June 30, 2019				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
		\$	\$	\$
Sau 70 - Emp	0.0225%	\$ 1,082,359	\$ 779,066	\$ 1,449,323
Sau 71 Emp/Teacher	0.0000%	0	0	0
Seabrook - Fire/Pol	0.3030%	14,580,482	10,494,814	19,523,867
Seabrook Sd (Sau 21)	0.2198%	10,576,988	7,613,158	14,163,023
Seacoast Charter Sch - Teach	0.0225%	1,084,846	780,856	1,452,654
Shaker Regional Sd - (Sau 80)	0.3582%	17,235,761	12,406,044	23,079,394
Shelburne - Emp	0.0040%	191,590	137,904	256,547
Somersworth - Emp/Fire/Pol	0.2446%	11,768,520	8,470,805	15,758,533
Somersworth Housing Authority	0.0124%	598,143	430,534	800,938
Somersworth Sd - (Sau 56)	0.3680%	17,708,699	12,746,458	23,712,677
Souhegan Coop Sd - (Sau 39)	0.2825%	13,591,796	9,783,172	18,199,975
South Hampton - Police	0.0044%	211,326	152,109	282,974
South Hampton Sd - (Sau 21)	0.0255%	1,228,925	884,562	1,645,582
Southern Nh Planning Comm	0.0134%	643,531	463,204	861,714
Springfield - Emp/Pol	0.0100%	483,508	348,022	647,437
Stark - Emp	0.0009%	42,236	30,401	56,556
Stark Sd - (Sau 58)	0.0071%	340,833	245,326	456,389
State Of New Hampshire	18.7951%	904,354,047	650,940,583	1,210,967,295
Stewartstown - Emp/Pol	0.0009%	44,348	31,921	59,384
Stewartstown Sd - (Sau 07)	0.0161%	775,779	558,394	1,038,800
Stoddard Sd - (Sau 24)	0.0119%	571,353	411,251	765,065
Strafford - Fire / Police	0.0230%	1,109,038	798,269	1,485,048
Strafford County - Emp/Pol	0.8217%	39,537,097	28,458,214	52,941,802
Strafford Sd (Sau 44)	0.1008%	4,851,154	3,491,788	6,495,894
Stratford - Emp	0.0021%	99,974	71,960	133,870
Stratford Sd - (Sau 58)	0.0195%	939,175	676,004	1,257,594
Stratham - Emp/Pol	0.0897%	4,315,746	3,106,410	5,778,961
Stratham Sd - (Sau 16)	0.1674%	8,053,803	5,797,007	10,784,374
Sugar Hill - Emp/Pol	0.0112%	539,742	388,498	722,737
Sullivan County - Emp/Pol	0.3144%	15,129,003	10,889,631	20,258,359
Sunapee - Emp/Pol	0.0622%	2,991,833	2,153,476	4,006,187
Sunapee Sd (Sau 85)- Emp/Teach	0.1904%	9,159,325	6,592,746	12,264,714
Surry Village Charter School	0.0000%	0	0	0
Sutton - Police	0.0122%	585,174	421,199	783,572
Swanzey - Police/Fire	0.0520%	2,500,762	1,800,011	3,348,623
Swnh District Fire Mutual Aid	0.0264%	1,268,298	912,902	1,698,304
Tamworth - Emp/Fire/Pol	0.0251%	1,208,194	869,640	1,617,822
Tamworth Sd - (Sau 13)	0.0816%	3,924,970	2,825,135	5,255,697
Thornton - Emp/Pol	0.0277%	1,330,702	957,820	1,781,865
Thornton Public Library	0.0007%	33,977	24,456	45,497
Thornton Sd - (Sau 48)	0.0667%	3,207,006	2,308,355	4,294,313
Tilton - Emp/Pol	0.0866%	4,166,238	2,998,796	5,578,764
Tilton-Northfield Fire Dist	0.0635%	3,057,255	2,200,566	4,093,790
Timberlane Reg Sd (Sau 55)	1.0949%	52,680,590	37,918,704	70,541,481
Troy - Emp/Pol	0.0129%	622,125	447,796	833,051
Troy Water And Sewer	0.0035%	169,045	121,676	226,359
Tuftonboro - Emp/Fire/Pol	0.0367%	1,767,749	1,272,400	2,367,089
Unity - Emp	0.0037%	178,996	128,839	239,684
Unity Sd - (Sau 06)	0.0222%	1,070,218	770,327	1,433,066
Village District Of Eastman	0.0051%	244,076	175,682	326,827

Sensitivity Analysis by Employer

As of June 30, 2019

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Village District Of Eidelweiss	0.0038%	\$ 185,155	\$ 133,272	\$ 247,930
Virtual Learning Academy Chart	0.0949%	4,567,119	3,287,344	6,115,560
Wakefield - Emp/Fire/Pol	0.0832%	4,004,644	2,882,483	5,362,384
Wakefield Sd - (Sau 101)	0.1108%	5,331,001	3,837,175	7,138,430
Walpole - Emp/Pol	0.0418%	2,013,274	1,449,124	2,695,857
Warner - Emp/Pol	0.0290%	1,393,393	1,002,944	1,865,811
Warner Village Water District	0.0029%	141,923	102,154	190,041
Warren - Police	0.0029%	138,352	99,584	185,259
Warren Sd - (Sau 23)	0.0219%	1,055,800	759,949	1,413,760
Washington - Emp/Pol	0.0100%	482,524	347,313	646,119
Washington Sd - (Sau 34)	0.0116%	557,311	401,144	746,262
Waterville Estates Village Dis	0.0085%	409,108	294,470	547,812
Waterville Valley Emp/Fire/Pol	0.0443%	2,130,795	1,533,715	2,853,222
Waterville Valley Sd (Sau 48)	0.0139%	670,808	482,837	898,239
Weare - Emp/Pol	0.0677%	3,258,430	2,345,370	4,363,173
Weare Sd - (Sau 24)	0.1815%	8,733,412	6,286,180	11,694,398
Webster - Emp/Pol	0.0078%	375,252	270,101	502,478
Weeks Public Library	0.0027%	130,015	93,583	174,096
Wentworth Sd - (Sau 48)	0.0187%	899,437	647,402	1,204,384
Westmoreland - Emp	0.0052%	247,946	178,467	332,009
Westmoreland Sd - (Sau 29)	0.0327%	1,571,605	1,131,218	2,104,444
White Mtn Reg Sd - Emp/Teach	0.3192%	15,359,314	11,055,405	20,566,754
Whitefield - Emp/Pol/Fire	0.0346%	1,666,183	1,199,294	2,231,088
Wilmot - Emp/Pol	0.0101%	484,403	348,666	648,636
Wilton - Pol	0.0278%	1,338,055	963,112	1,791,710
Wilton-Lyndeborough (Sau 63)	0.1781%	8,569,441	6,168,156	11,474,835
Winchester - Emp/Pol	0.0371%	1,784,379	1,284,369	2,389,357
Winchester Sd - (Sau 94)	0.1021%	4,913,701	3,536,809	6,579,648
Windham - Emp/Fire/Pol	0.2942%	14,157,985	10,190,707	18,958,126
Windham Sd - (Sau 95)	0.7613%	36,632,447	26,367,490	49,052,355
Winnacunnet Coop Sd (Sau 21)	0.3931%	18,914,018	13,614,029	25,326,650
Winnisquam Reg Sd	0.3673%	17,671,736	12,719,853	23,663,183
Wolfboro - Emp/Fire/Pol	0.1989%	9,568,609	6,887,343	12,812,762
Woodstock - Emp/Pol	0.0324%	1,558,093	1,121,492	2,086,351
Woodsville Fire District	0.0117%	564,376	406,230	755,723
Woodsville Water & Light Dept	0.0087%	419,810	302,173	562,143
Total for All Entities	100.0000%	\$ 4,811,654,670	\$ 3,463,357,380	\$ 6,443,003,824

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

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Albany - Emp	\$ 253	\$ (2,437)	\$ (937)	\$ 191	\$ -
Alexandria - Emp/Pol	23,096	(11,024)	(312)	5,304	-
Allenstown - Emp/Fire/Pol	152,210	(17,943)	(23,486)	(3,303)	-
Allenstown Sd - (Sau 53)	121,321	(84,450)	11,934	(7,484)	-
Allenstown Sewer Commission	(109,152)	(107,847)	(39,168)	-	-
Alstead - Police	21,746	17,371	13,576	3,347	-
Alton - Emp/Fire/Pol	94,637	(159,450)	12,122	61,128	-
Alton Sd - Emp/Teach	173,177	(179,452)	(57,021)	14,230	-
Amherst - Fire/Pol	232,650	(20,350)	24,642	38,965	-
Amherst Sd - (Sau 39)	924,622	(101,591)	270,389	145,649	-
Andover - Police	10,775	1,087	2,365	1,510	-
Andover Sd - (Sau 46)	186,425	20,845	60,617	21,258	-
Androscoggin Valley Reg Refuse	8,095	(27,611)	(7,968)	3,264	-
Antrim - Emp/Pol	(3,483)	(79,375)	(37,475)	2,794	-
Ashland - Emp/Pol	46,672	(18,556)	4,160	13,103	-
Ashland Electric Dept - Emp	(3,447)	(17,373)	(12,546)	(4,679)	-
Ashland Sd - (Sau 02)	122,636	7,050	26,725	15,460	-
Atkinson - Emp/Police	188,549	20,393	58,649	64,359	-
Auburn - Emp/Fire/Pol	161,556	(17,541)	63,943	45,436	-
Auburn Sd - (Sau 15)	306,509	(23,775)	52,743	31,360	-
Baker Free Library - Emp	(34,845)	(34,450)	(26,277)	-	-
Barnstead - Emp/Fire/Pol	80,930	(33,083)	381	7,830	-
Barnstead Sd - Emp/Teach	217,837	(119,154)	31,835	55,991	-
Barrington - Emp/Pol/Fire	97,471	(91,114)	(19,004)	40,033	-
Barrington Sd - Emp/Teach	599,239	(40,616)	40,873	42,533	-
Bartlett - Fire/Pol	62,948	35,816	12,314	20,253	-
Bartlett Sd - (Sau 09)	92,612	(92,584)	13,006	(16,084)	-
Bath Sd - (Sau 23)	47,343	(433)	12,464	6,682	-
Bcep Solid Waste District	(29,942)	(45,546)	(32,601)	(6,009)	-
Bedford - Emp/Fire/Pol	867,289	(235,350)	(115,665)	69,763	-
Bedford Sd - Emp/Teach	3,254,856	417,695	969,495	280,970	-
Belknap County - Emp/Pol	221,941	(379,385)	(166,470)	15,645	-
Belknap County Conserv. Dist	(968)	(3,803)	(1,812)	258	-
Belmont - Emp/Fire/Pol	67,472	(264,896)	(114,146)	(15,411)	-
Bennington - Emp/Pol	3,687	(31,567)	(13,227)	(4,379)	-
Berlin - Emp/Fire/Pol	78,176	(575,470)	(288,427)	(12,473)	-
Berlin Housing Authority - Emp	30	(15,629)	(9,751)	(2,297)	-
Berlin Water Works - Emp	(57,533)	(65,972)	(19,691)	5,463	-
Bethlehem - Emp/Fir/Pol	56,594	(29,191)	12,300	13,771	-
Bethlehem Sd - (Sau 35)	90,046	(51,407)	(14,729)	(19,849)	-
Boscawen - Emp/Pol	86,773	(8,431)	(24,551)	181	-
Bow - Emp/Fire/Pol	224,170	(104,517)	12,130	29,810	-
Bow Sd - Emp/Teach (Sau 67)	1,139,970	(156,407)	140,089	64,601	-
Bradford - Police	19,363	(3,334)	916	3,735	-
Brentwood - Emp/Fire/Pol	78,485	(38,912)	(20,007)	(5,241)	-
Brentwood Sd - (Sau 16)	162,043	22,071	79,024	40,501	-
Bridgewater - Police/Fire	(7,099)	-	-	-	-
Bristol - Emp/Fire/Pol	116,582	(96,889)	(16,613)	(37,011)	-
Brookline - Emp/Fire/Pol	173,694	(1,459)	(6,881)	13,172	-
Brookline Public Library - Emp	5,039	(1,163)	(5,408)	(1,641)	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Brookline Sd - (Sau 41)	\$ 356,943	\$ 47,944	\$ 109,416	\$ 23,369	\$ -
Campton - Emp/Pol/Fire	188,474	69,197	77,292	76,019	-
Campton Sd - (Sau 48)	185,404	(42,537)	58,248	11,397	-
Campton/Thornton Fire Dept	(27,820)	(43,035)	(77,513)	(67,582)	-
Canaan - Emp/Pol	76,575	(36,753)	(12,412)	400	-
Candia - Police	8,758	(45,940)	(29,880)	(23,049)	-
Candia Sd - (Sau 15)	121,898	(49,863)	17,028	(14,000)	-
Canterbury - Emp/Pol/Fire	16,985	(12,454)	(16,085)	8,816	-
Carroll - Emp/Fire/Pol	33,978	(38,336)	(24,834)	(16,955)	-
Carroll County - Emp/Pol	347,233	(279,443)	(205,459)	49,657	-
Center Conway Fire Precinct	36,338	27,403	(1,808)	784	-
Center Harbor - Police	2,813	(28,179)	(16,050)	(1,891)	-
Central Hooksett Water Precinct	18,556	5,769	1,534	341	-
Charlestown - Emp/Pol	98,162	7,174	(6,092)	5,048	-
Cheshire County - Emp/Pol	100,676	(944,788)	(482,941)	17,780	-
Chester - Emp/Fire/Pol	143,736	13,336	25,769	21,336	-
Chester Sd - (Sau 82)	275,387	(26,137)	42,726	54,542	-
Chesterfield - Emp/Pol	39,878	(32,662)	(4,342)	(5,658)	-
Chesterfield Sd - (Sau 29)	178,280	33,782	64,277	9,217	-
Chichester - Emp/Pol	54,353	3,400	(17,302)	(22,151)	-
Chichester Sd - (Sau 53)	89,978	(51,527)	2,719	(12,869)	-
Claremont - Emp/Fire/Pol	(23,721)	(661,710)	(417,961)	(164,109)	-
Claremont Sd - (Sau 06)	725,667	(405,412)	(54,861)	(91,287)	-
Clarksville - Emp	465	(2,514)	(1,184)	28	-
Cocheco Academy Of The Arts	16,748	(1,130)	(3,486)	(2,790)	-
Colebrook - Emp/Pol	82,874	(1,432)	25,441	24,306	-
Colebrook Sd - (Sau 07)	145,712	(32,590)	33,717	(2,535)	-
Community College System Of Nh	(2,198,281)	(3,486,682)	(1,485,995)	(15,415)	-
Concord - Emp/Fire/Pol	1,758,116	(1,581,405)	(737,941)	131,809	-
Concord Reg Sol Waste Res Rec	(38,315)	(21,203)	-	-	-
Concord Sd - Emp/Teach	2,493,422	(484,228)	430,689	94,308	-
Contoocook Valley Sd	1,188,911	(406,630)	249,394	165,308	-
Conway - Emp/Pol	206,181	(242,266)	(139,536)	(44,756)	-
Conway Sd - (Sau 09)	659,585	(369,900)	(101,687)	(80,925)	-
Conway Village Fire District	56,558	(42,621)	(14,539)	6,680	-
Cook Memorial Library	10,159	7,764	2,041	26	-
Coos County - Emp/Pol	250,709	(253,284)	(98,305)	61,500	-
Coos County Nursing Home - Emp	146,677	(130,361)	(72,943)	9,498	-
Cornish - Emp	7,878	(1,936)	(2,525)	5,771	-
Cornish Sd - (Sau 100)	26,015	26,082	39,070	35,949	-
Croydon Sd - (Sau 99)	(3,297)	(20,168)	(20,735)	(20,016)	-
Croydon-Emp	14,515	11,365	11,434	6,873	-
Danville - Pol	30,228	(34,616)	2,502	(220)	-
Deerfield - Emp/Pol	67,334	(54,548)	(25,561)	4,018	-
Deerfield Sd - (Sau 53)	245,902	(79,001)	(26,950)	(48,620)	-
Deering - Police	25,415	(8,349)	(3,851)	(953)	-
Derry - Emp/Fire/Pol	768,229	(895,268)	(218,587)	204,220	-
Derry Housing Authority - Emp	(851)	(5,433)	(3,340)	(1,444)	-
Dorchester - Emp	(5,633)	(6,757)	(1,600)	(5,453)	-
Dover - Emp/Fire/Pol/Teacher	3,634,303	(929,434)	109,641	191,146	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Dover Housing Authority	\$ 11,732	\$ (69,689)	\$ (38,461)	\$ (9,132)	\$ -
Dresden Sd - (Sau 70)	305,255	(240,883)	(73,243)	(64,398)	-
Dublin - Emp/Fir/Pol	4,819	(34,497)	(12,790)	(10,675)	-
Dunbarton - Emp/Pol	65,870	(1,935)	17,374	28,570	-
Dunbarton Sd - (Sau 67)	211,078	74,213	72,349	25,415	-
Durham - Emp/Fire/Pol	398,687	(367,096)	(85,704)	88,245	-
East Kingston - Emp/Pol/Fire	67,220	(11,202)	(13,818)	9,081	-
East Kingston Sd - (Sau 16)	111,968	32,601	34,233	15,632	-
Effingham - Pol	17,350	(6,472)	1,001	(1,196)	-
Enfield - Emp/Pol	(3,392)	(117,276)	(125,846)	(44,611)	-
Epping - Emp/Fire/Pol	298,554	(393)	20,948	31,030	-
Epping Sd - (Sau 14)	633,953	(39,489)	108,212	39,446	-
Epsom - Emp/Fire/Pol	(30,128)	(153,602)	(98,374)	(35,765)	-
Epsom Sd - (Sau 53)	238,780	(2,446)	54,223	7,136	-
Errol Sd - (Sau 20)	6,683	(14,479)	(2,103)	564	-
Exeter - Emp/Fire/Pol	375,288	(571,200)	(168,480)	41,828	-
Exeter Reg Coop Sd - (Sau 16)	2,434,408	(54,897)	534,642	206,863	-
Exeter Sd - (Sau 16)	953,044	29,643	196,660	102,385	-
Fall Mountain Reg Sd	982,277	(201,507)	68,089	(67,053)	-
Farmington - Fire/Pol	86,366	(32,595)	(1,385)	11,985	-
Farmington Sd - (Sau 61)	403,939	(112,661)	40,831	25,570	-
Fitzwilliam - Emp/Pol	26,054	(28,564)	(4,928)	11,076	-
Francestown - Emp/Pol	(33,016)	(12,278)	(16,271)	(4,083)	-
Franconia - Police	5,135	(23,393)	(21,166)	(1,306)	-
Franklin - Emp/Fire/Pol	321,622	(203,396)	(47,023)	61,812	-
Franklin Sd - (Sau 18)	554,997	(47,086)	170,700	52,680	-
Freedom - Police/Fire	5,427	(12,888)	1,593	3,357	-
Freedom Sd - (Sau 13)	31,509	(5,329)	7,442	(9)	-
Fremont - Police	106,841	38,679	38,378	22,854	-
Fremont Sd - (Sau 83)	177,794	(50,492)	7,475	15,724	-
Gilford - Emp/Fire/Pol	319,935	(240,455)	(104,919)	3,792	-
Gilford Sd - Emp/Teach	711,572	(288,317)	50,968	49,585	-
Gilmanton - Emp/Fire/Pol	18,290	(87,908)	(55,193)	(26,153)	-
Gilmanton Sd - Emp/Teach	408,275	84,050	134,787	183,301	-
Goffstown - Emp/Fire/Pol	179,808	(521,405)	(164,759)	47,614	-
Goffstown Sd - (Sau 19)	1,652,309	(19,109)	401,441	167,416	-
Goffstown Village Water Prcnct	8,347	(4,839)	(1,723)	494	-
Gorham - Emp/Fire/Pol	21,738	(141,747)	(81,738)	(29,366)	-
Goshen - Emp/Pol	15,641	5,126	6,381	5,285	-
Goshen-Lempster Sd	(398,213)	(30,093)	-	-	-
Governor Wentworth Reg Sd	1,455,507	(289,495)	194,566	87,648	-
Grafton - Emp/Pol	61,299	39,700	19,636	6,598	-
Grafton County - Emp/Pol	649,264	(736,679)	(205,328)	57,421	-
Grantham - Emp/Pol	81,172	9,169	13,077	17,268	-
Grantham Sd (Sau75)	215,777	17,855	41,909	7,718	-
Great Bay Elearning Charter Sc	54,247	7,043	12,951	(7,931)	-
Greenfield - Emp/Pol	30,969	(24,132)	(27,764)	(116)	-
Greenland - Emp/Pol/Fire	67,224	(65,657)	458	24,958	-
Greenland Sd - (Sau 50)	383,658	121,847	159,092	37,420	-
Greenville - Emp/Pol	29,714	(36,093)	(28,353)	5,742	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Groton - Emp/Pol	\$ (3,950)	\$ (22,543)	\$ (31,611)	\$ (22,177)	\$ -
Grs Coop Sd - (Sau 20)	128,430	(99,207)	(32,751)	(11,682)	-
Hampstead - Emp/Fire/Pol	200,297	131	53,363	48,802	-
Hampstead Sd - (Sau 55)	534,479	(164,718)	51,190	(1,334)	-
Hampton - Emp/Fire/Pol	610,174	(593,322)	(77,684)	100,619	-
Hampton Falls - Emp/Fire/Pol	55,929	7,098	1,679	15,249	-
Hampton Falls Sd - (Sau 21)	184,047	(50,064)	37,193	11,446	-
Hampton Sd - (Sau 90)	644,795	(221,176)	109,818	34,982	-
Hancock - Police	789	(13,521)	(18,805)	(14,361)	-
Hanover - Emp/Fire/Pol	500,564	(369,774)	(233,371)	(110,792)	-
Hanover Sd - (Sau 70)	464,983	(9,101)	122,439	57,606	-
Harrisville - Police	6,266	(2,542)	(880)	935	-
Harrisville Sd - (Sau 29)	20,227	(12,404)	(7,455)	3,905	-
Haverhill - Emp/Pol	8,166	(68,368)	(29,764)	19,984	-
Haverhill Coop Sd - (Sau 23)	148,703	(269,736)	(11,552)	(4,729)	-
Hebron - Emp/Pol	7,756	(7,936)	(1,831)	1,312	-
Henniker - Emp/Fire/Pol	85,080	(78,083)	(20,321)	17,079	-
Henniker Sd - (Sau 24)	204,044	(81,581)	(365)	(1,790)	-
Hill Sd - (Sau 103)	29,275	(1,516)	18,195	8,834	-
Hillsboro-Deering Sd (Sau 34)	791,743	(18,325)	167,177	27,506	-
Hillsborough - Fire/Pol	178,878	(28,654)	2,448	20,025	-
Hillsborough County - Emp/Pol	541,679	(1,771,730)	(704,054)	(21,843)	-
Hinsdale - Emp/Pol	111,504	(26,382)	(1,961)	(12,518)	-
Hinsdale Sd - (Sau 92)	544,011	114,336	172,492	92,474	-
Holderness - Emp/Fire/Pol	10,547	(51,574)	(17,590)	(56)	-
Holderness Sd - (Sau 48)	37,725	(32,909)	10,459	(10,493)	-
Hollis - Emp/Fire/Pol	106,612	(274,593)	(105,590)	(20,748)	-
Hollis Sd - (Sau 41)	582,505	44,539	126,181	75,714	-
Hollis-Brookline Coop (Sau 41)	945,491	74,605	267,302	105,688	-
Hooksett - Emp/Fire/Police	378,010	(364,292)	(9,693)	52,303	-
Hooksett Public Library - Emp	21,479	(10,002)	(6,605)	(1,435)	-
Hooksett Sd - (Sau 15)	548,941	(194,844)	65,642	(911)	-
Hooksett Sewer Commission	11,039	(10,490)	(2,649)	2,227	-
Hooksett Village Water Precnct	22,393	5,681	(7,847)	(4,311)	-
Hopkinton - Emp/Fire/Pol	129,373	(107,755)	12,686	25,704	-
Hopkinton Sd - Emp/Teach	481,311	(201,563)	121,018	54,584	-
Hudson - Emp/Fire/Pol	1,016,769	(458,265)	(103,448)	111,444	-
Hudson Sd - Emp/Teach	1,504,637	(378,332)	132,579	(56,392)	-
Inter-Lakes Sd - (Sau 02)	963,360	(10,674)	159,908	85,437	-
Jackson - Emp/Pol/Fire	(2,324)	(42,252)	(11,281)	4,455	-
Jackson Sd - (Sau 09)	69,396	16,491	20,778	10,415	-
Jaffrey - Emp/Fire/Pol	140,385	(140,567)	(25,152)	16,930	-
Jaffrey-Rindge Coop Sd	451,169	(329,396)	(109,647)	(79,345)	-
Jefferson - Emp	637	(4,703)	(3,093)	(369)	-
John Stark Reg Sd - (Sau 24)	215,363	(247,494)	(42,725)	(28,361)	-
Kearsarge Reg Coop Sd	1,153,606	(231,526)	146,836	9,870	-
Keene - Emp/Fire/Pol	581,428	(1,154,527)	(360,522)	96,600	-
Keene Sd - (Sau 29)	765,232	(1,106,092)	(100,607)	(181,487)	-
Kensington - Police	45,596	9,616	20,506	8,939	-
Kensington Sd - (Sau 16)	59,619	(2,111)	25,931	27,224	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Kingston - Emp/Fire/Pol	\$ 25,804	\$ (126,078)	\$ (25,929)	\$ 16,363	\$ -
Laconia - Emp/Fire/Pol	662,156	(704,258)	(274,738)	59,499	-
Laconia Housing & Redevelopmnt	45,694	(28,258)	(10,440)	9,956	-
Laconia Sd - Empl/Teach	720,313	(721,053)	77,098	169,997	-
Laconia Water Works - Emp	49,718	(23,886)	(13,765)	10,895	-
Lafayette Reg Coop Sd (Sau 35)	86,782	(9,411)	11,341	4,877	-
Lakes Region Mutual Fire Aid	5,522	(27,542)	(19,703)	(16,065)	-
Lakes Region Planning Comm.	(16,200)	(22,701)	(5,042)	(821)	-
Lancaster - Emp/Fire/Pol	17,621	(100,547)	(58,042)	(19,830)	-
Landaff Sd - (Sau 35)	5,506	2,536	836	(236)	-
Langdon - Police	(29,022)	(28,410)	(10,086)	-	-
Lebanon - Emp/Fire/Pol	511,706	(708,568)	(290,616)	32,383	-
Lebanon Sd(Sau 88) - Emp/Teach	1,328,137	(343,290)	121,715	103,218	-
Lee - Emp/Fire/Pol	109,236	(44,154)	21,395	46,905	-
Lempster - Emp/Pol	(18,886)	(31,201)	(24,965)	(7,591)	-
Lempster Sd Emp/Teachers	306,357	(27,290)	9,193	(33,116)	-
Lincoln - Emp/Pol	32,507	(47,900)	(24,245)	(10,657)	-
Lincoln-Woodstock Sd	267,107	(18,536)	58,065	14,323	-
Lisbon - Police	1,122	(6,404)	3,300	440	-
Lisbon Reg Sd - (Sau 35)	150,589	(44,768)	2,852	(5,590)	-
Litchfield - Emp/Fire/Pol	183,428	(98,121)	(38,162)	943	-
Litchfield Sd - Emp/Teach	821,398	5,064	242,997	88,671	-
Littleton - Emp/Fire/Pol	232,188	(63,449)	22,790	51,314	-
Littleton Public Library - Emp	1,602	(5,993)	(4,544)	(2,461)	-
Littleton Sd - Emp/Teach	288,109	(323,948)	(131,267)	56,708	-
Littleton Water & Light Dept	(13,291)	(80,796)	(33,504)	5,682	-
Londonderry - Emp/Fire/Pol	809,146	(774,326)	(188,869)	5,881	-
Londonderry Sd - Emp/Teach	2,272,258	(742,401)	112,680	(29,904)	-
Loudon - Emp/Fire/Pol	147,388	18,010	21,991	7,707	-
Lyme - Emp/Pol	29,140	(10,332)	21,348	13,957	-
Lyme Sd - (Sau 76)	222,190	29,900	46,960	40,322	-
Lyndeborough - Police	(16,678)	(17,005)	(22,179)	(19,563)	-
Madison - Emp/Pol	38,472	(47,715)	(1,869)	1,025	-
Madison Sd - (Sau 13)	117,466	5,947	12,835	(5,458)	-
Manchester - Fire/Pol	3,186,795	(2,620,690)	(331,143)	470,561	-
Manchester Sd - Empl/Teacher	6,000,419	(1,622,227)	397,336	(533,226)	-
Marlborough - Emp/Pol	33,036	(20,106)	1,406	(6,040)	-
Marlborough Sd - (Sau 29)	90,805	16,928	56,654	11,132	-
Marlow - Emp	2,140	(8,023)	(4,652)	(59)	-
Marlow Sd - (Sau 29)	39,101	5,077	1,589	(2,324)	-
Mascenic Reg Sd - (Sau 87)	391,107	(173,723)	59,453	40,416	-
Mascoma Valley Sd - Empl/Teach	757,464	(109,829)	72,845	(4,852)	-
Mason - Police	848	539	20,108	19,933	-
Mason Sd (Sau 89)	76,243	27,046	37,655	29,582	-
Maxfield Public Library	(23,369)	(20,926)	(20,920)	(14,886)	-
Meredith - Emp/Fire/Pol	126,192	(206,937)	(136,589)	22,184	-
Meriden Village Water District	566	(2,582)	(1,200)	179	-
Merrimack - Emp/Fire/Pol	753,431	(450,794)	(255,684)	57,363	-
Merrimack County - Emp/Pol	1,175,380	(1,377,989)	(398,839)	227,569	-
Merrimack Sd - Emp/Teach	1,869,169	(519,567)	277,421	163,849	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Merrimack Valley Sd (Sau 46)	\$ 1,134,442	\$ (463,657)	\$ 145,089	\$ (93,090)	\$ -
Merrimack Village District	41,439	(18,835)	7,590	10,926	-
Middleton - Police	(4,703)	(24,574)	(8,990)	(3,243)	-
Middleton Sd - Emp/Teach	284,874	216,670	32,023	6,490	-
Milan Sd - (Sau 20)	50,874	12,770	4,718	8,459	-
Milford - Emp/Fire/Pol	347,194	(270,772)	(85,471)	83,781	-
Milford Area Communication Ctr	2,121	(15,813)	(3,774)	1,181	-
Milford Sd - Empl/Teacher	1,059,975	(296,181)	176,563	49,955	-
Milton - Emp/Fire/Pol	74,865	(72,356)	(20,239)	227	-
Milton Sd - (Sau 64)	340,155	29,856	109,304	47,606	-
Monadnock Reg Sd - (Sau 93)	476,286	(635,795)	(209,488)	(49,778)	-
Monroe - Emp	(4,098)	(7,537)	(6,604)	(3,688)	-
Monroe Sd - Emp/Tch	126,556	35,135	32,014	1,727	-
Mont Vernon - Emp/Pol	26,753	(30,284)	(10,198)	(4,204)	-
Mont Vernon Sd - (Sau 39)	188,573	50,706	91,930	47,181	-
Moultonborough - Emp/Fire/Pol	44,887	(165,769)	(27,726)	16,666	-
Moultonborough Sd - Emp/Teach	361,377	(98,874)	79,320	85,270	-
Nashua - Emp/Fire/Pol	3,003,496	(2,948,571)	(843,766)	111,058	-
Nashua Airport Authority - Emp	768	8,662	24	1,115	-
Nashua Housing Redevelop Auth	18,349	(48,955)	(31,505)	(4,225)	-
Ne Interstate Water Pol Cntrl	(49,178)	(49,026)	(43,802)	(18,602)	-
Nelson - Emp	1,193	(6,070)	(3,135)	(352)	-
Nelson Sd - (Sau 29)	58,684	10,481	18,251	12,905	-
New Boston - Police	125,384	55,407	39,152	15,487	-
New Boston Sd - (Sau 19)	260,399	(43,792)	32,768	10,414	-
New Castle - Emp/Fire/Pol	35,893	(58,560)	(24,603)	(12,762)	-
New Castle Sd - (Sau 50)	54,906	7,937	37,063	4,196	-
New Durham - Emp/Pol	(22,935)	(51,834)	10,342	3,843	-
New Hampton - Emp/Pol/Fire	35,477	(40,824)	(999)	14,646	-
New Ipswich - Emp/Pol	(26,174)	(85,462)	(14,688)	(1,954)	-
New London - Emp/Fire/Pol	120,661	(80,667)	(37,769)	11,849	-
New London-Springfield Wtr Sys	2,217	(6,226)	(3,112)	450	-
Newbury - Police	25,511	(18,115)	4,766	24,357	-
Newfields - Emp/Pol	(22,769)	(63,378)	(4,807)	1,672	-
Newfields Sd - (Sau 16)	80,609	848	(2,023)	(7,802)	-
Newfound Area Sd - Emp/Teach	509,048	(326,310)	(51,097)	11,589	-
Newington - Emp/Fire/Pol	119,519	(94,993)	12,314	49,984	-
Newington Sd - (Sau 50)	26,574	(18,296)	(2,447)	(9,338)	-
Newmarket - Emp/Pol/Fire	190,622	(91,846)	12,294	40,980	-
Newmarket Sd - Emp/Teach	361,299	(354,005)	(145,033)	11,250	-
Newport - Emp/Fire/Pol	151,757	(161,752)	(47,290)	47,656	-
Newport Sd - (Sau 43)	342,222	(89,499)	12,578	(12,229)	-
Newton - Emp/Pol	61,275	(139,983)	1,946	247	-
Next Charter School	70,117	29,837	16,774	792	-
Nh Community Developmental Fin	(6,481)	(3,744)	(1,781)	229	-
Nh Land & Community Heritage	10,975	(506)	(568)	1,107	-
Nh Municipal Bond Bank - Emp	5,878	(11,015)	(35,528)	68	-
Nh Retirement System	-	-	-	-	-
North Conway Wtr Prct&Fire Dep	42,702	(41,048)	(17,032)	2,242	-
North Country Charter Academy	2,715	(1,455)	7,746	4,407	-

Schedule of Deferred Inflows and Outflows by Year

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Entity	2020	2021	2022	2023	Thereafter
North Country Education Serv	\$ (53,652)	\$ (94,854)	\$ (73,044)	\$ (16,644)	\$ -
North Hampton - Emp/Fire/Pol	216,765	(112,786)	(70,190)	9,965	-
North Hampton Sd - (Sau 21)	169,409	(183,203)	(36,568)	(17,502)	-
Northfield - Emp/Pol	86,127	(18,938)	(32,352)	(14,485)	-
Northumberland - Emp/Pol	(5,750)	(17,126)	39,892	25,588	-
Northumberland Sd - (Sau 58)	186,215	(21,223)	74,658	(17,716)	-
Northwood - Emp/Fire/Pol	(2,266)	(130,747)	(64,464)	(5,206)	-
Northwood Sd - (Sau 44)	141,978	(51,605)	60,883	32,519	-
Nottingham - Fire/Pol	77,469	(20,099)	(3,678)	7,843	-
Nottingham Sd - (Sau 44)	272,296	(15,897)	36,294	783	-
Orford - Emp/Pol	(18,660)	(24,368)	6,178	25,805	-
Ossipee - Emp/Pol	110,566	(73,860)	(21,897)	28,313	-
Oyster River Coop Sd	1,687,260	16,975	200,544	12,730	-
Pease Development Authority	(27,206)	(232,744)	(122,682)	(19,788)	-
Pelham - Emp/Fire/Pol	478,579	(133,932)	129,429	144,689	-
Pelham Sd - (Sau 28)	948,826	(56,556)	139,274	22,935	-
Pembroke - Emp/Pol/Fire	105,675	(84,344)	(41,398)	(17,580)	-
Pembroke Sd - (Sau 53)	638,726	(339,556)	(95,934)	(95,951)	-
Pemi Baker Coop - (Sau 48)	464,410	(19,667)	49,473	5,116	-
Penacook Boscawen Water Prcnct	(32,712)	(29,760)	(15,193)	(3,749)	-
Peterborough - Emp/Fire/Pol	279,766	(102,148)	(5,571)	10,562	-
Piermont Police	17,942	(1,113)	352	1,839	-
Piermont Sd - (Sau 23)	(5,078)	(22,849)	6,541	4,312	-
Pittsburg - Emp/Pol	7,566	(1,986)	8,879	9,622	-
Pittsburg Sd - (Sau 07)	(6,009)	(70,597)	(17,479)	(4,788)	-
Pittsfield - Emp/Fire/Pol	(54,231)	(207,825)	(153,760)	(52,273)	-
Pittsfield Sd - (Sau 51)	124,865	(233,464)	(1,197)	33,202	-
Plainfield - Emp/Pol	45,973	(2,375)	(11,302)	(444)	-
Plainfield Sd - Emp/Teach	104,973	(23,262)	51,238	19,269	-
Plaistow - Emp/Fire/Pol	125,502	(192,717)	(102,494)	(35,280)	-
Plaistow Public Library - Emp	20,043	5,115	8,434	6,261	-
Plymouth - Emp/Fire/Pol	335,265	(92,067)	(26,071)	54,368	-
Plymouth Sd - (Sau 48)	201,576	(141,787)	(64,029)	(47,141)	-
Plymouth Village Water & Sewer	59,021	6,031	2,657	7,030	-
Portsmouth - Emp/Fire/Pol	1,682,970	(755,150)	(193,817)	198,304	-
Portsmouth Housing Authority	(2,042)	(71,451)	(13,480)	17,256	-
Portsmouth Sd - Empl/Teacher	2,046,830	(234,827)	489,755	138,655	-
Portsmouth-Josie F. Prescott	(17,457)	(17,624)	(6,937)	-	-
Profile Coop Sd - (Sau 35)	111,533	(76,358)	16,450	(1,956)	-
Prospect Mountain High School	347,850	(90,889)	37,454	18,312	-
Raymond - Emp/Fire/Pol	181,414	(173,636)	(33,625)	30,536	-
Raymond Sd - Emp/Teach	549,588	(148,212)	72,187	32,657	-
Richmond-Pol	(22)	(22)	(968)	(3,279)	-
Rindge - Emp/Fire/Pol	65,294	(88,668)	(19,269)	13,643	-
Rivendell Interstate Sd	104,220	37,653	153,088	114,682	-
Rochester - Emp/Fire/Pol	677,941	(988,136)	(329,466)	(54,630)	-
Rockingham County-Emp/Pol/Fire	(197,182)	(2,084,028)	(681,044)	6,556	-
Rockingham Planning Comm - Emp	4,112	(12,087)	(10,767)	(3,722)	-
Rollinsford - Emp/Pol	58,681	8,420	5,883	(9,596)	-
Rollinsford Sd - (Sau 56)	29,484	(61,153)	18,114	11,256	-

Schedule of Deferred Inflows and Outflows by Year

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Entity	2020	2021	2022	2023	Thereafter
Rumney - Emp/Pol	\$ (1,096)	\$ (15,439)	\$ (14,155)	\$ (4,050)	\$ -
Rumney Sd - (Sau 48) Emp/Teach	267,844	74,885	58,185	31,031	-
Rye - Emp/Fire/Pol	133,167	(160,059)	(51,559)	(60,768)	-
Rye Sd - (Sau 50)	340,392	(43,383)	118,444	(7,365)	-
Rye Water District - Emp	2,165	(2,400)	(6,701)	(2,707)	-
Salem - Emp/Fire/Pol	1,254,189	(999,855)	(46,761)	176,261	-
Salem Housing Authority - Emp	18,840	(2,232)	1,893	(1,839)	-
Salem Sd - Emp/Teach	1,923,903	(459,476)	256,507	52,809	-
Salisbury - Emp	105	(3,109)	(1,724)	(58)	-
Sanborn Regional Sd (Sau 17)	733,462	(563,189)	(11,161)	(2,819)	-
Sanbornton - Emp/Fire/Pol	97,183	(7,590)	30,828	6,788	-
Sanbornton Public Library	2,396	(3,636)	(1,085)	531	-
Sandown - Emp/Fire/Pol	112,683	(17,515)	(7,796)	10,452	-
Sandown Public Library	5,492	98	4,005	1,537	-
Sandwich - Police/Fire	47,899	22,272	30,312	20,950	-
Sau 02 - Emp/Teach	32,986	(7,823)	6,920	17,190	-
Sau 03 - Emp/Teach	409,443	(269,910)	24,689	(45,812)	-
Sau 06 - Emp	(33,053)	(81,376)	(66,950)	(29,896)	-
Sau 07 - Emp/Teach	69,247	14,240	10,389	16,078	-
Sau 09 - Emp/Teach	57,799	(14,612)	1,031	12,089	-
Sau 10 (Derry Coop Sd)	1,282,636	(577,213)	(19,413)	(208,525)	-
Sau 13 - Emp	3,480	(32,745)	(11,503)	(14,787)	-
Sau 15 - Emp/Teach	39,560	(6,626)	1,883	11,680	-
Sau 16 - Emp/Teach	(22,991)	(77,982)	6,966	42,347	-
Sau 18 - Emp/Teach	(317,181)	(345,202)	(306,735)	(136,064)	-
Sau 19 - Emp/Teach	73,921	(4,032)	(28,421)	(6,973)	-
Sau 20 - Emp	5,204	(15,449)	(5,919)	3,099	-
Sau 21 - Emp/Teach	14,023	(31,868)	(216)	4,923	-
Sau 23 - Emp/Teach	82,832	(51,160)	(27,347)	(16,463)	-
Sau 24 - Emp/Teach	136,846	(20,971)	9,538	26,385	-
Sau 28 - Emp	-	-	-	-	-
Sau 29 - Emp/Teach	104,204	(30,037)	(6,057)	15,478	-
Sau 34 - Emp/Teach	13,483	(9,220)	5,392	17,149	-
Sau 35 - Emp/Teach	21,585	(26,342)	(3,983)	10,325	-
Sau 39 - Emp	(41,062)	(97,298)	(60,731)	(16,752)	-
Sau 41 - Emp	52,221	(13,345)	14,513	30,085	-
Sau 42	4,821,926	(1,615,562)	458,567	(93,576)	-
Sau 43 - Emp/Teach	(137,119)	(113,503)	-	-	-
Sau 44 - Emp/Teach	94,706	(24,302)	(11,858)	(20,783)	-
Sau 46 - Emp	25,369	(34,231)	(23,591)	11,525	-
Sau 48 - Emp/Teach	44,398	(37,870)	(87)	29,889	-
Sau 50 - Emp/Teach	31,097	(34,931)	(43,318)	(36,392)	-
Sau 53 - Emp/Teach	113,844	(88,706)	26,000	5,949	-
Sau 54 (Rochester Sd)	1,803,039	(578,910)	(128,882)	22,153	-
Sau 55 - Emp	84,257	(308)	(11,630)	21,572	-
Sau 56 - Emp/Teach	(40,340)	(66,208)	(49,711)	(12,195)	-
Sau 58 - Emp	(863)	1,195	(11,638)	18	-
Sau 61 - Emp	(150,422)	(141,427)	-	-	-
Sau 64 - Emp/Teach	(231,676)	(211,892)	(75,813)	-	-
Sau 67 - Emp/Teachers	55,098	(27,598)	(11,479)	(3,330)	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Sau 70 - Emp	\$ 12,718	\$ (65,060)	\$ (35,757)	\$ 10,062	\$ -
Sau 71 Emp/Teacher	(5,397)	(34,818)	(30,637)	-	-
Seabrook - Fire/Pol	683,054	(237,183)	(75,531)	8,150	-
Seabrook Sd (Sau 21)	418,216	(68,921)	100,184	12,459	-
Seacoast Charter Sch - Teach	36,216	29,849	30,347	3,373	-
Shaker Regional Sd - (Sau 80)	715,589	(210,631)	116,697	7,864	-
Shelburne - Emp	16,454	8,688	10,730	9,682	-
Somersworth - Emp/Fire/Pol	262,176	(371,622)	(68,850)	42,900	-
Somersworth Housing Authority	(2,780)	(37,298)	(16,271)	1,109	-
Somersworth Sd - (Sau 56)	429,600	(451,459)	(117,138)	(74,210)	-
Souhegan Coop Sd - (Sau 39)	196,126	(418,559)	(83,184)	(26,241)	-
South Hampton - Police	6,142	2,536	(14,974)	(10,988)	-
South Hampton Sd - (Sau 21)	98,646	35,238	16,381	9,048	-
Southern Nh Planning Comm	(7,883)	(55,203)	(38,965)	6,207	-
Springfield - Emp/Pol	22,180	(440)	(5,684)	(4,692)	-
Stark - Emp	(13,877)	(12,083)	1,012	129	-
Stark Sd - (Sau 58)	19,718	85	3,439	1,381	-
State Of New Hampshire	17,831,321	(24,157,871)	(9,044,984)	4,902,696	-
Stewartstown - Emp/Pol	(1,529)	(3,312)	(1,719)	185	-
Stewartstown Sd - (Sau 07)	45,844	3,840	16,514	3,343	-
Stoddard Sd - (Sau 24)	44,576	8,418	9,375	3,102	-
Strafford - Fire / Police	50,067	(4,592)	5,732	19,818	-
Strafford County - Emp/Pol	2,370,306	(51,332)	214,448	180,525	-
Strafford Sd (Sau 44)	82,031	(129,719)	(15,277)	(22,054)	-
Stratford - Emp	1,933	(3,451)	(1,560)	107	-
Stratford Sd - (Sau 58)	41,766	(2,488)	11,724	2,931	-
Stratham - Emp/Pol	198,053	(40,136)	1,680	11,384	-
Stratham Sd - (Sau 16)	294,264	(115,523)	30,363	12,254	-
Sugar Hill - Emp/Pol	28,672	21,317	26,693	3,375	-
Sullivan County - Emp/Pol	320,847	(513,857)	(302,579)	12,687	-
Sunapee - Emp/Pol	55,267	(69,183)	(28,454)	15,597	-
Sunapee Sd (Sau 85)- Emp/Teach	390,993	(84,777)	75,217	41,981	-
Surry Village Charter School	(53,937)	(2,689)	-	-	-
Sutton - Police	30,898	902	6,210	5,092	-
Swanzy - Police/Fire	110,022	(34,860)	(21,431)	4,180	-
Swnh District Fire Mutual Aid	(28,478)	(108,950)	(63,471)	(49,628)	-
Tamworth - Emp/Fire/Pol	50,075	(7,927)	46,230	36,193	-
Tamworth Sd - (Sau 13)	126,435	(62,943)	(27,590)	(36,262)	-
Thornton - Emp/Pol	83,177	13,421	26,144	3,679	-
Thornton Public Library	7,302	5,537	388	139	-
Thornton Sd - (Sau 48)	116,324	(25,849)	41,776	(5,890)	-
Tilton - Emp/Pol	74,455	(148,127)	(81,414)	(1,066)	-
Tilton-Northfield Fire Dist	147,578	(17,511)	5,818	16,600	-
Timberlane Reg Sd (Sau 55)	1,556,982	(1,059,252)	(255,300)	(315,804)	-
Troy - Emp/Pol	(25,924)	(53,911)	(42,910)	(7,654)	-
Troy Water And Sewer	(2,373)	(9,366)	(3,915)	552	-
Tuftenboro - Emp/Fire/Pol	89,516	(39,158)	(22,519)	(6,852)	-
Unity - Emp	3,416	(4,097)	23	5,064	-
Unity Sd - (Sau 06)	66,065	8,500	25,379	13,159	-
Village District Of Eastman	5,520	(12,189)	(6,091)	(1,529)	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	Thereafter
Village District Of Eidelweiss	\$ 27,949	\$ 10,056	\$ (1,227)	\$ 57	\$ -
Virtual Learning Academy Chart	468,628	162,006	178,675	130,836	-
Wakefield - Emp/Fire/Pol	220,110	10,656	85,715	81,218	-
Wakefield Sd - (Sau 101)	301,918	54,388	110,416	64,757	-
Walpole - Emp/Pol	163,814	46,727	41,149	43,232	-
Warner - Emp/Pol	26,010	(28,965)	(32,308)	(16,404)	-
Warner Village Water District	8,367	(4,061)	(1,791)	276	-
Warren - Police	30,532	23,470	9,367	(344)	-
Warren Sd - (Sau 23)	35,041	(48,006)	(15,842)	(2,029)	-
Washington - Emp/Pol	1,210	(2,998)	9,541	(4,484)	-
Washington Sd - (Sau 34)	37,303	(1,386)	5,085	1,331	-
Waterville Estates Village Dis	18,011	(1,566)	(1,824)	(3,593)	-
Waterville Valley Emp/Fire/Pol	47,845	(53,617)	(21,029)	14,498	-
Waterville Valley Sd (Sau 48)	23,429	(16,968)	5,858	(5,991)	-
Weare - Emp/Pol	35,707	(113,643)	(9,328)	7,670	-
Weare Sd - (Sau 24)	360,893	(116,249)	(43,640)	(91,956)	-
Webster - Emp/Pol	(10,117)	(31,529)	(18,084)	5,325	-
Weeks Public Library	2,631	(5,277)	(2,186)	284	-
Wentworth Sd - (Sau 48)	79,813	8,744	(7,594)	(1,223)	-
Westmoreland - Emp	(348)	(10,553)	(7,750)	768	-
Westmoreland Sd - (Sau 29)	82,392	(4,742)	22,870	8,162	-
White Mtn Reg Sd - Emp/Teach	639,750	(219,972)	(8,215)	(65,344)	-
Whitefield - Emp/Pol/Fire	59,916	(16,386)	21,514	25,947	-
Wilmot - Emp/Pol	12,388	(16,942)	(9,107)	(1,697)	-
Wilton - Pol	26,375	(63,561)	(23,334)	2,971	-
Wilton-Lyndeborough (Sau 63)	325,431	(41,764)	93,261	55,996	-
Winchester - Emp/Pol	(13,124)	(90,153)	(54,233)	(25,993)	-
Winchester Sd - (Sau 94)	192,832	(535)	67,451	25,444	-
Windham - Emp/Fire/Pol	213,376	(509,094)	(227,838)	(45,258)	-
Windham Sd - (Sau 95)	2,377,216	219,129	504,321	177,809	-
Winnacunnet Coop Sd (Sau 21)	870,006	(127,532)	219,106	89,177	-
Winnisquam Reg Sd	755,811	(241,797)	(32,399)	(60,281)	-
Wolfeboro - Emp/Fire/Pol	436,891	(86,710)	(56,824)	47,445	-
Woodstock - Emp/Pol	78,579	(24,040)	(6,128)	16,780	-
Woodsville Fire District	38,604	10,486	11,916	11,051	-
Woodsville Water & Light Dept	(18,633)	(38,907)	(31,129)	(9,062)	-
Total for All Entities	\$ 148,738,632	\$ (90,841,838)	\$ (12,219,317)	\$ 10,798,463	\$ -

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

SECTION B

GASB No. 75 INFORMATION

Executive Summary – Medical Subsidy as of June 30, 2019

	Total
Actuarial Valuation Date	June 30, 2018
Measurement Date of the Net OPEB Liability	June 30, 2019

Membership as of June 30, 2018

Number of	
- Retirees and Beneficiaries	9,869
- Inactive, Nonretired Members	0
- Active Members	2,427
- Total	12,296
Covered Payroll (reported payroll for the June 30, 2019 valuation)	\$ 2,825,006,022

Net OPEB Liability

Total OPEB Liability	\$ 475,253,737
Plan Fiduciary Net Position	36,842,621
Net OPEB Liability	\$ 438,411,116
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	7.75 %
Net OPEB Liability as a Percentage of Covered Payroll	15.52 %

Development of the Single Discount Rate

Single Discount Rate	7.25 %
Long-Term Expected Rate of Investment Return	7.25 %
Long-Term Municipal Bond Rate*	3.13 %
Last year ending June 30 in the 2020 to 2119 projection period for which projected benefit payments are fully funded	2119

Total OPEB Expense \$ 28,689,342

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 762,742
Changes in assumptions	0	0
Net difference between projected and actual earnings on OPEB plan investments	508,288	1,000,889
Total	\$ 508,288	\$ 1,763,631

**Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 28, 2019. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.*

Discussion

Accounting Standard

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

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

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

Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2019.

Notes to Financial Statements

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

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

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

Required Supplementary Information for Plans that Do Not Have Formal Assets

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

Sources of changes in the total OPEB liability; and

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

Timing and Frequency of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.25%; the municipal bond rate is 3.13% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.25%.

Future Uncertainty or Risk

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

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

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2019

A. Expense

1. Service Cost	\$ 856,820
2. Interest on the Total OPEB Liability	34,197,051
3. Current-Period Benefit Changes	0
4. Employee Contributions (made negative for addition here)	0
5. Projected Earnings on Plan Investments (made negative for addition here)	(2,616,165)
6. OPEB Plan Administrative Expense	151,772
7. Other Changes in Plan Fiduciary Net Position	132,676
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(3,706,021)
9. Recognition of Outflow (Inflow) of Resources due to Assets	(326,791)
10. Total OPEB Expense	<u>\$ 28,689,342</u>

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2019

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (7,156,217)
2. Assumption Changes (gains) or losses	\$ 0
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	1.1193
4. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for the difference between expected and actual experience of the Total OPEB Liability	\$ (6,393,475)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ 0
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	<u>\$ (6,393,475)</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for the difference between expected and actual experience of the Total OPEB Liability	\$ (762,742)
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ 0
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	<u>\$ (762,742)</u>

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ 635,360
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Assets	\$ 127,072
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ 508,288

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

Fiscal Year Ended June 30, 2019

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 2,687,454	\$ 6,393,475	\$ (3,706,021)
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	127,072	453,863	(326,791)
4. Total	\$ 2,814,526	\$ 6,847,338	\$ (4,032,812)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 762,742	\$ (762,742)
2. Assumption changes	0	0	0
3. Net difference between projected and actual earnings on OPEB plan investments	508,288	1,000,889	(492,601)
4. Total	\$ 508,288	\$ 1,763,631	\$ (1,255,343)

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

Year Ending June 30	Net Deferred Outflows of Resources
2020	\$ (1,089,533)
2021	(326,791)
2022	33,909
2023	127,072
2024	0
Thereafter	0
Total	\$ (1,255,343)

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

See paragraph 44 of GASB 75 for single and agent employers with trusted plans.

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

Outflows and Inflows Recognition Detail Fiscal Year Ended June 30, 2019

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities					
2018	\$ 12,666,860	1.2693	\$ 2,687,454	\$ -	0.0000
2019	(7,156,217)	1.1193	(6,393,475)	(762,742)	0.1193
Total			\$ (3,706,021)	\$ (762,742)	
Deferred Outflow (Inflow) Due to Assumption Changes					
2018	\$ -	1.2693	\$ -	\$ -	0.0000
2019	-	1.1193	-	-	0.1193
Total			\$ -	\$ -	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2017	\$ (1,803,510)	5.0000	\$ (360,702)	\$ (721,404)	2.0000
2018	(465,807)	5.0000	(93,161)	(279,485)	3.0000
2019	635,360	5.0000	127,072	508,288	4.0000
Total			\$ (326,791)	\$ (492,601)	

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

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending June 30,	2019	2018	2017	2016
Total OPEB liability				
Service cost	\$ 856,820	\$ 983,597	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	34,197,051	34,247,087	35,235,164	36,541,607
Changes of benefit terms	0	0	-	-
Difference between expected and actual experience	(7,156,217)	12,666,860	-	(4,537,602)
Changes of assumptions	0	0	-	-
Benefit payments, including refunds of employee contributions	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
Net change in total OPEB liability	(19,900,287)	(1,353,132)	(14,225,365)	(18,583,301)
Total OPEB liability - beginning	495,154,024	496,507,156	510,732,521	529,315,822
Total OPEB liability - ending (a)	<u>\$ 475,253,737</u>	<u>\$ 495,154,024</u>	<u>\$ 496,507,156</u>	<u>\$ 510,732,521</u>
Plan fiduciary net position				
Contributions - Employer*	\$ 45,635,946	\$ 44,232,974	\$ 59,270,073	\$ 58,106,102
Nonemployer contributing entities contributions	0	0	0	-
Contributions - Member	0	0	0	-
OPEB plan net investment income	1,980,805	3,128,478	4,045,745	148,536
Benefit payments, including refunds of employee contributions	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
OPEB plan administrative expense	(151,772)	(33,144)	(31,713)	(16,951)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	(132,676)	(42,574)	(78,432)	65,013
Net change in plan fiduciary net position	(465,638)	(1,964,942)	12,645,895	6,497,567
Plan fiduciary net position - beginning	37,308,259	39,273,201	26,627,306	20,129,739
Plan fiduciary net position - ending (b)	<u>\$ 36,842,621</u>	<u>\$ 37,308,259</u>	<u>\$ 39,273,201</u>	<u>\$ 26,627,306</u>
Net OPEB liability - ending (a) - (b)	<u>\$ 438,411,116</u>	<u>\$ 457,845,765</u>	<u>\$ 457,233,955</u>	<u>\$ 484,105,215</u>
Plan fiduciary net position as a percentage of total OPEB liability				
	7.75 %	7.53 %	7.91 %	5.21 %
Covered-Employee Payroll**	\$ 2,825,006,022	\$ 2,752,235,069	\$ 2,667,611,532	\$ 2,601,403,606
Net OPEB liability as a percentage of covered-employee payroll	15.52 %	16.64 %	17.14 %	18.61 %

Notes to Schedule:

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

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

Schedule of Contributions

Ultimately 10 Fiscal Years Will Be Displayed

FY Ending June 30,	Actuarially Determined Contribution*	Actual Contribution*	Contribution Deficiency (Excess)	Covered Payroll**	Actual Contribution as a % of Covered Payroll
2016	\$ 58,174,145	\$ 58,174,145	\$ -	\$ 2,601,403,606	2.24 %
2017	59,196,827	59,196,827	-	2,667,611,532	2.22 %
2018	44,194,281	44,194,281	-	2,752,235,069	1.61 %
2019	45,509,112	45,509,112	-	2,825,006,022	1.61 %

* We do not compute a dollar amount for the Actuarial Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column therefore matches the actual contributions. Contributions other than the Actuarial Determined Contributions are accounted for separately. The actual contribution reflects the amount contributed as of June 30, as reported in the June 30, 2019 CAFR/GASB 67/74 report. The employer contributions found on page 71 are the contributions reported for purposes of determining the GASB 75 proportionate shares and may differ from those shown above

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

Notes to Schedule of Contributions

Valuation Date: Actuarially determined contribution rates for the 2018-2019 biennium were determined based on the June 30, 2015 actuarial valuation. Actuarially determined contribution rates for the 2020-2021 biennium were determined based on the June 30, 2017 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the statutory requirement of solvency funding with the Board's funding policy to maintain a 20% margin.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for Teachers) in the 2017 valuation
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	3.25% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.
Health Care Trend Rates	Not applicable, given that the benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 55 of the June 30, 2019 CAFR and GASB No. 67 and 74 report dated October 31, 2019. Actuarial assumptions for contributions made in the year ending June 30, 2019 can be found in the June 30, 2017 actuarial valuation report.

Summary of OPEB Participant Data as of June 30, 2018

For purposes of GASB No. 75 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2019 Total OPEB Liability is based on a roll-forward of the June 30, 2018 valuation. A brief summary of the June 30, 2018 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,869
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>2,427</u>
Total Plan Members	12,296

Additional information regarding the covered population as of June 30, 2018 may be found in the actuarial valuation report issued October 31, 2018.

Regarding the sensitivity of the net OPEB liability to changes in the Single Discount Rate, the following presents the plan's net OPEB liability, calculated using a Single Discount Rate of 7.25%, as well as what the plan's net OPEB liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher:

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

Measurement Date June 30	Net OPEB Liability			Single Discount Rate Assumption
	1% Decrease	Current Single Discount Rate	1% Increase	
2016	\$ 526,463,381	\$ 484,105,215	\$ 447,486,556	7.25%
2017	497,606,504	457,233,955	422,254,184	7.25%
2018	476,527,879	457,845,765	405,513,854	7.25%
2019	475,523,490	438,411,116	406,162,814	7.25%

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

Calculation of the Single Discount Rate for OPEB

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

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.25%; the municipal bond rate is 3.13%; and the resulting Single Discount Rate is 7.25%.

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

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

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

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

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

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2019* (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.250%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 36,842,621	\$ 46,486,094	\$ 48,930,533	\$ 36,321	\$ 2,582,736	\$ 36,944,597
2	36,944,597	47,892,923	48,650,600	34,720	2,650,261	38,802,461
3	38,802,461	17,381,359	48,248,049	33,202	1,712,655	9,615,226
4	9,615,226	46,848,796	47,611,631	31,706	668,806	9,489,491
5	9,489,491	45,962,638	46,759,773	30,215	658,521	9,320,663
6	9,320,663	44,874,711	45,701,399	28,698	645,283	9,110,560
7	9,110,560	43,624,988	44,471,592	27,175	629,395	8,866,176
8	8,866,176	42,225,457	43,086,471	25,669	611,218	8,590,711
9	8,590,711	40,767,229	41,625,174	24,185	591,409	8,299,988
10	8,299,988	39,218,107	40,074,455	22,690	570,442	7,991,393
11	7,991,393	37,584,213	38,437,169	21,209	548,242	7,665,470
12	7,665,470	35,868,178	36,715,999	19,790	524,846	7,322,705
13	7,322,705	34,114,419	34,948,592	18,429	500,530	6,970,633
14	6,970,633	32,341,339	33,156,913	17,099	475,715	6,613,674
15	6,613,674	30,547,428	31,343,533	15,779	450,576	6,252,366
16	6,252,366	28,762,216	29,533,669	14,462	425,306	5,891,757
17	5,891,757	26,987,069	27,732,848	13,128	400,123	5,532,974
18	5,532,974	25,230,401	25,949,098	11,753	375,125	5,177,648
19	5,177,648	23,499,813	24,190,210	10,315	350,423	4,827,360
20	4,827,360	21,831,542	22,487,924	8,830	326,292	4,488,440
21	4,488,440	20,195,655	20,822,646	7,414	302,817	4,156,851
22	4,156,851	18,651,949	19,240,994	6,144	280,174	3,841,836
23	3,841,836	17,200,429	17,750,991	5,028	258,745	3,544,991
24	3,544,991	15,816,396	16,333,323	4,081	238,456	3,262,438
25	3,262,438	14,538,888	15,017,344	3,288	219,369	3,000,063
26	3,000,063	13,360,063	13,801,588	2,638	201,685	2,757,586
27	2,757,586	12,270,308	12,677,756	2,107	185,338	2,533,369
28	2,533,369	11,265,887	11,641,296	1,672	170,239	2,326,527
29	2,326,527	10,338,139	10,684,179	1,321	156,302	2,135,468
30	2,135,468	9,483,707	9,802,211	1,036	143,441	1,959,369
31	1,959,369	8,700,036	8,992,535	808	131,608	1,797,670
32	1,797,670	7,978,604	8,247,523	626	120,731	1,648,857
33	1,648,857	7,314,025	7,561,346	479	110,717	1,511,773
34	1,511,773	6,702,861	6,930,120	365	101,497	1,385,646
35	1,385,646	6,140,525	6,349,328	275	93,013	1,269,581
36	1,269,581	5,622,479	5,814,391	205	85,202	1,162,666
37	1,162,666	5,144,233	5,320,755	151	78,001	1,063,994
38	1,063,994	4,701,513	4,864,048	110	71,347	972,696
39	972,696	4,290,510	4,440,325	79	65,182	887,984
40	887,984	3,907,843	4,046,068	55	59,454	809,156
41	809,156	3,550,684	3,678,299	38	54,117	735,620
42	735,620	3,216,710	3,334,554	26	49,134	666,884
43	666,884	2,904,067	3,012,855	17	44,474	602,554
44	602,554	2,611,345	2,711,675	11	40,111	542,324
45	542,324	2,337,524	2,429,897	6	36,028	485,973
46	485,973	2,081,897	2,166,735	4	32,211	433,343
47	433,343	1,843,981	1,921,646	2	28,651	384,327
48	384,327	1,623,432	1,694,251	1	25,341	338,849
49	338,849	1,419,977	1,484,253	0	22,277	296,850
50	296,850	1,233,344	1,291,374	0	19,455	258,275

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

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2019* (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 7.250%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 258,275	\$ 1,063,241	\$ 1,115,321	\$ 0	\$ 16,870	\$ 223,064
52	223,064	909,266	955,707	0	14,518	191,141
53	191,141	770,942	812,064	0	12,393	162,413
54	162,413	647,725	683,855	0	10,488	136,771
55	136,771	538,961	570,439	0	8,795	114,088
56	114,088	443,895	471,072	0	7,303	94,214
57	94,214	361,675	384,910	0	6,003	76,982
58	76,982	291,365	311,024	0	4,881	62,205
59	62,205	231,976	248,421	0	3,924	49,684
60	49,684	182,473	196,063	0	3,118	39,213
61	39,213	141,784	152,870	0	2,448	30,574
62	30,574	108,829	117,752	0	1,899	23,550
63	23,550	82,555	89,634	0	1,455	17,927
64	17,927	61,951	67,484	0	1,103	13,497
65	13,497	46,066	50,325	0	827	10,065
66	10,065	34,034	37,262	0	615	7,452
67	7,452	25,083	27,492	0	455	5,498
68	5,498	18,545	20,316	0	336	4,063
69	4,063	13,856	15,140	0	249	3,028
70	3,028	10,551	11,471	0	187	2,294
71	2,294	8,258	8,912	0	143	1,782
72	1,782	6,687	7,152	0	113	1,430
73	1,430	5,621	5,952	0	92	1,190
74	1,190	4,894	5,135	0	78	1,027
75	1,027	4,392	4,573	0	68	915
76	915	4,033	4,174	0	61	835
77	835	3,762	3,877	0	56	775
78	775	3,544	3,643	0	53	729
79	729	3,356	3,446	0	50	689
80	689	3,186	3,268	0	47	654
81	654	3,024	3,102	0	45	620
82	620	2,866	2,941	0	42	588
83	588	2,709	2,781	0	40	556
84	556	2,549	2,619	0	38	524
85	524	2,386	2,454	0	36	491
86	491	2,221	2,288	0	33	458
87	458	2,057	2,122	0	31	424
88	424	1,894	1,956	0	29	391
89	391	1,734	1,793	0	26	359
90	359	1,578	1,634	0	24	327
91	327	1,427	1,480	0	22	296
92	296	1,283	1,332	0	20	266
93	266	1,145	1,191	0	18	238
94	238	1,012	1,055	0	16	211
95	211	883	924	0	14	185
96	185	760	798	0	12	160
97	160	643	678	0	10	136
98	136	535	566	0	9	113
99	113	435	463	0	7	93
100	93	346	370	0	6	74

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

Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2019 (Years 1-50)

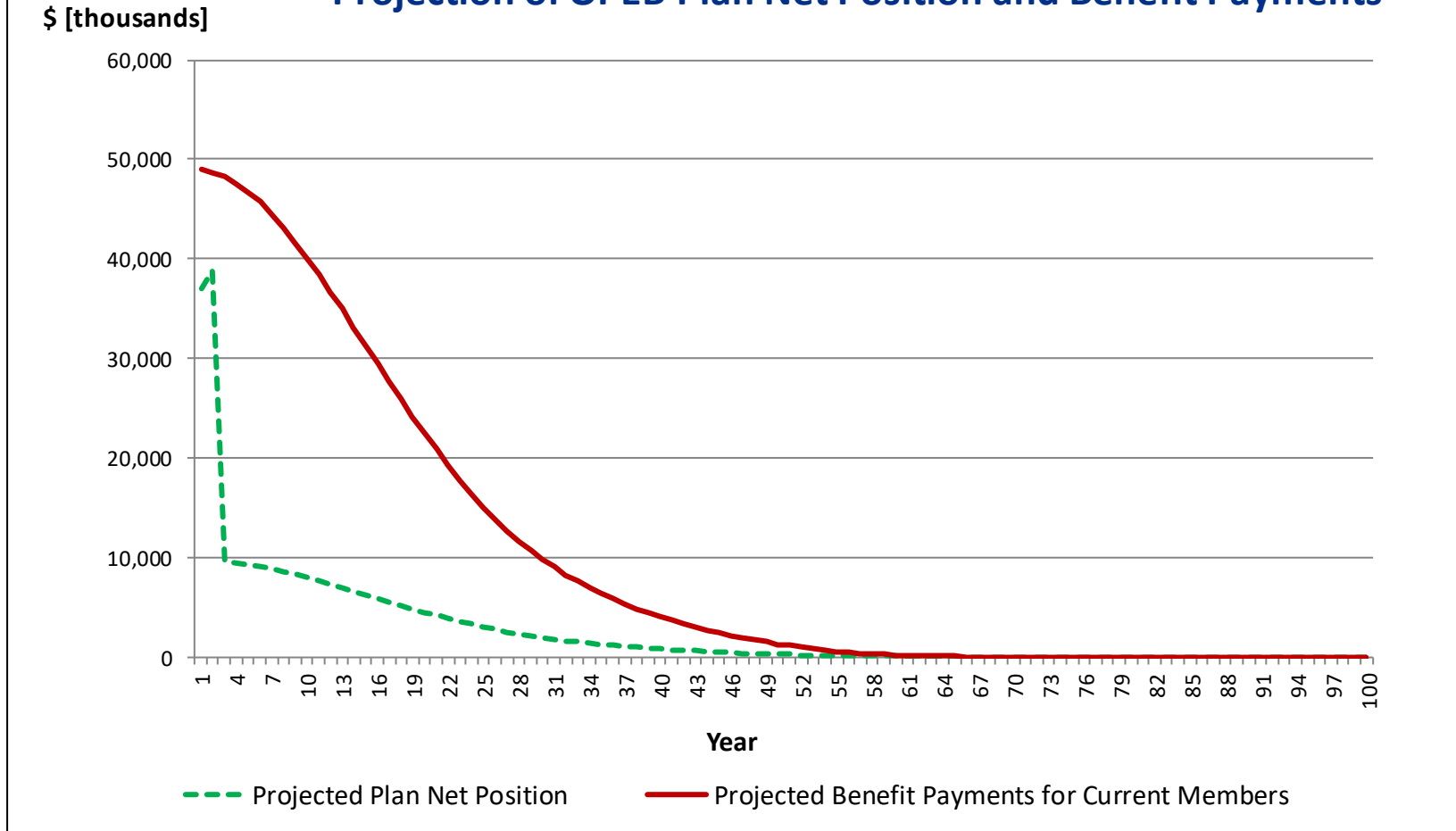
Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v [^] ((a)-.5)	(g)=(e)*vf [^] ((a)-.5)	(h)=(c)/(1+SDR) [^] ((a)-.5)
1	\$ 36,842,621	\$ 48,930,533	\$ 48,930,533	\$ 0	\$ 47,247,768	\$ 0	\$ 47,247,768
2	36,944,597	48,650,600	48,650,600	0	43,801,829	0	43,801,829
3	38,802,461	48,248,049	48,248,049	0	40,502,936	0	40,502,936
4	9,615,226	47,611,631	47,611,631	0	37,266,834	0	37,266,834
5	9,489,491	46,759,773	46,759,773	0	34,125,933	0	34,125,933
6	9,320,663	45,701,399	45,701,399	0	31,098,851	0	31,098,851
7	9,110,560	44,471,592	44,471,592	0	28,216,310	0	28,216,310
8	8,866,176	43,086,471	43,086,471	0	25,489,491	0	25,489,491
9	8,590,711	41,625,174	41,625,174	0	22,960,377	0	22,960,377
10	8,299,988	40,074,455	40,074,455	0	20,610,725	0	20,610,725
11	7,991,393	38,437,169	38,437,169	0	18,432,309	0	18,432,309
12	7,665,470	36,715,999	36,715,999	0	16,416,720	0	16,416,720
13	7,322,705	34,948,592	34,948,592	0	14,570,130	0	14,570,130
14	6,970,633	33,156,913	33,156,913	0	12,888,742	0	12,888,742
15	6,613,674	31,343,533	31,343,533	0	11,360,229	0	11,360,229
16	6,252,366	29,533,669	29,533,669	0	9,980,660	0	9,980,660
17	5,891,757	27,732,848	27,732,848	0	8,738,542	0	8,738,542
18	5,532,974	25,949,098	25,949,098	0	7,623,765	0	7,623,765
19	5,177,648	24,190,210	24,190,210	0	6,626,582	0	6,626,582
20	4,827,360	22,487,924	22,487,924	0	5,743,835	0	5,743,835
21	4,488,440	20,822,646	20,822,646	0	4,958,967	0	4,958,967
22	4,156,851	19,240,994	19,240,994	0	4,272,534	0	4,272,534
23	3,841,836	17,750,991	17,750,991	0	3,675,220	0	3,675,220
24	3,544,991	16,333,323	16,333,323	0	3,153,102	0	3,153,102
25	3,262,438	15,017,344	15,017,344	0	2,703,082	0	2,703,082
26	3,000,063	13,801,588	13,801,588	0	2,316,316	0	2,316,316
27	2,757,586	12,677,756	12,677,756	0	1,983,873	0	1,983,873
28	2,533,369	11,641,296	11,641,296	0	1,698,539	0	1,698,539
29	2,326,527	10,684,179	10,684,179	0	1,453,510	0	1,453,510
30	2,135,468	9,802,211	9,802,211	0	1,243,379	0	1,243,379
31	1,959,369	8,992,535	8,992,535	0	1,063,566	0	1,063,566
32	1,797,670	8,247,523	8,247,523	0	909,512	0	909,512
33	1,648,857	7,561,346	7,561,346	0	777,476	0	777,476
34	1,511,773	6,930,120	6,930,120	0	664,402	0	664,402
35	1,385,646	6,349,328	6,349,328	0	567,572	0	567,572
36	1,269,581	5,814,391	5,814,391	0	484,619	0	484,619
37	1,162,666	5,320,755	5,320,755	0	413,496	0	413,496
38	1,063,994	4,864,048	4,864,048	0	352,451	0	352,451
39	972,696	4,440,325	4,440,325	0	299,998	0	299,998
40	887,984	4,046,068	4,046,068	0	254,882	0	254,882
41	809,156	3,678,299	3,678,299	0	216,051	0	216,051
42	735,620	3,334,554	3,334,554	0	182,621	0	182,621
43	666,884	3,012,855	3,012,855	0	153,848	0	153,848
44	602,554	2,711,675	2,711,675	0	129,109	0	129,109
45	542,324	2,429,897	2,429,897	0	107,872	0	107,872
46	485,973	2,166,735	2,166,735	0	89,687	0	89,687
47	433,343	1,921,646	1,921,646	0	74,165	0	74,165
48	384,327	1,694,251	1,694,251	0	60,969	0	60,969
49	338,849	1,484,253	1,484,253	0	49,801	0	49,801
50	296,850	1,291,374	1,291,374	0	40,400	0	40,400

Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2019 (Years 50-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Projected Benefit Payments	Unfunded Portion of Projected Benefit Payments	Present Value of Funded Benefit Payments Using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments Using Municipal Bond Rate (vf)	Present Value of All Benefit Payments Using Single Discount Rate (SDR)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v ^{(a)-5}	(g)=(e)*vf ^{(a)-5}	(h)=(c)/(1+SDR) ^{(a)-5}
51	\$ 258,275	\$ 1,115,321	\$ 1,115,321	\$ 0	\$ 32,534	\$ 0	\$ 32,534
52	223,064	955,707	955,707	0	25,993	0	25,993
53	191,141	812,064	812,064	0	20,594	0	20,594
54	162,413	683,855	683,855	0	16,170	0	16,170
55	136,771	570,439	570,439	0	12,576	0	12,576
56	114,088	471,072	471,072	0	9,684	0	9,684
57	94,214	384,910	384,910	0	7,378	0	7,378
58	76,982	311,024	311,024	0	5,558	0	5,558
59	62,205	248,421	248,421	0	4,139	0	4,139
60	49,684	196,063	196,063	0	3,046	0	3,046
61	39,213	152,870	152,870	0	2,215	0	2,215
62	30,574	117,752	117,752	0	1,591	0	1,591
63	23,550	89,634	89,634	0	1,129	0	1,129
64	17,927	67,484	67,484	0	792	0	792
65	13,497	50,325	50,325	0	551	0	551
66	10,065	37,262	37,262	0	380	0	380
67	7,452	27,492	27,492	0	262	0	262
68	5,498	20,316	20,316	0	180	0	180
69	4,063	15,140	15,140	0	125	0	125
70	3,028	11,471	11,471	0	89	0	89
71	2,294	8,912	8,912	0	64	0	64
72	1,782	7,152	7,152	0	48	0	48
73	1,430	5,952	5,952	0	37	0	37
74	1,190	5,135	5,135	0	30	0	30
75	1,027	4,573	4,573	0	25	0	25
76	915	4,174	4,174	0	21	0	21
77	835	3,877	3,877	0	18	0	18
78	775	3,643	3,643	0	16	0	16
79	729	3,446	3,446	0	14	0	14
80	689	3,268	3,268	0	13	0	13
81	654	3,102	3,102	0	11	0	11
82	620	2,941	2,941	0	10	0	10
83	588	2,781	2,781	0	9	0	9
84	556	2,619	2,619	0	8	0	8
85	524	2,454	2,454	0	7	0	7
86	491	2,288	2,288	0	6	0	6
87	458	2,122	2,122	0	5	0	5
88	424	1,956	1,956	0	4	0	4
89	391	1,793	1,793	0	4	0	4
90	359	1,634	1,634	0	3	0	3
91	327	1,480	1,480	0	3	0	3
92	296	1,332	1,332	0	2	0	2
93	266	1,191	1,191	0	2	0	2
94	238	1,055	1,055	0	2	0	2
95	211	924	924	0	1	0	1
96	185	798	798	0	1	0	1
97	160	678	678	0	1	0	1
98	136	566	566	0	1	0	1
99	113	463	463	0	0	0	0
100	93	0	0	0	0	0	0
Totals	\$ 478,198,937	\$ 478,198,937	\$ 478,198,937	\$ 0	\$ 0	\$ 0	\$ 478,198,937

Projection of OPEB Plan Net Position and Benefit Payments



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Albany - Emp	\$ 131	0.00028705%	\$ 1,258	\$ 127	0.00028712%	\$ 1,315
Alexandria - Emp/Pol	4,713	0.01032738%	45,276	4,479	0.01012593%	46,361
Allenstown - Emp/Fire/Pol	31,092	0.06813050%	298,692	30,916	0.06989355%	320,005
Allenstown Sd - (Sau 53)	40,541	0.08883567%	389,465	40,365	0.09125545%	417,809
Allenstown Sewer Commission	0	0.00000000%	0	0	0.00000000%	0
Alstead - Police	4,647	0.01018276%	44,642	4,278	0.00967152%	44,281
Alton - Emp/Fire/Pol	47,392	0.10384795%	455,281	42,330	0.09569783%	438,148
Alton Sd - Emp/Teach	56,754	0.12436248%	545,219	53,181	0.12022930%	550,465
Amherst - Fire/Pol	66,343	0.14537443%	637,338	62,133	0.14046760%	643,125
Amherst Sd - (Sau 39)	178,864	0.39193662%	1,718,294	168,133	0.38010781%	1,740,308
Andover - Police	2,841	0.00622536%	27,293	2,663	0.00602040%	27,564
Andover Sd - (Sau 46)	24,700	0.05412400%	237,286	23,801	0.05380827%	246,359
Androscoggin Valley Reg Refuse	1,895	0.00415243%	18,205	1,817	0.00410779%	18,807
Antrim - Emp/Pol	17,020	0.03729516%	163,506	16,101	0.03640044%	166,658
Ashland - Emp/Pol	13,858	0.03036641%	133,130	12,833	0.02901229%	132,832
Ashland Electric Dept - Emp	826	0.00180998%	7,935	884	0.00199851%	9,150
Ashland Sd - (Sau 02)	21,369	0.04682493%	205,286	20,500	0.04634551%	212,191
Atkinson - Emp/Police	23,484	0.05145943%	225,604	17,463	0.03947959%	180,756
Auburn - Emp/Fire/Pol	36,334	0.07961706%	349,050	31,789	0.07186720%	329,041
Auburn Sd - (Sau 15)	56,855	0.12458380%	546,189	54,230	0.12260084%	561,323
Baker Free Library - Emp	0	0.00000000%	0	0	0.00000000%	0
Barnstead - Emp/Fire/Pol	25,743	0.05640948%	247,305	25,311	0.05722201%	261,989
Barnstead Sd - Emp/Teach	48,305	0.10584857%	464,052	48,703	0.11010563%	504,114
Barrington - Emp/Pol/Fire	39,880	0.08738725%	383,115	37,018	0.08368869%	383,165
Barrington Sd - Emp/Teach	97,958	0.21465095%	941,054	93,322	0.21097834%	965,955
Bartlett - Fire/Pol	10,593	0.02321196%	101,764	8,640	0.01953294%	89,431
Bartlett Sd - (Sau 09)	32,448	0.07110184%	311,718	33,211	0.07508199%	343,760
Bath Sd - (Sau 23)	8,006	0.01754319%	76,911	7,516	0.01699185%	77,796
Bcep Solid Waste District	825	0.00180779%	7,926	902	0.00203920%	9,336
Bedford - Emp/Fire/Pol	235,189	0.51535905%	2,259,391	226,715	0.51254746%	2,346,677
Bedford Sd - Emp/Teach	464,835	1.01857198%	4,465,533	442,172	0.99964332%	4,576,825
Belknap County - Emp/Pol	108,148	0.23697984%	1,038,946	104,845	0.23702904%	1,085,227
Belknap County Conserv. Dist	164	0.00035937%	1,576	158	0.00035720%	1,635
Belmont - Emp/Fire/Pol	70,271	0.15398167%	675,073	71,724	0.16215051%	742,399
Bennington - Emp/Pol	6,473	0.01418399%	62,184	6,386	0.01443719%	66,100
Berlin - Emp/Fire/Pol	120,103	0.26317629%	1,153,794	118,864	0.26872259%	1,230,335
Berlin Housing Authority - Emp	753	0.00165001%	7,234	776	0.00175435%	8,032
Berlin Water Works - Emp	1,947	0.00426637%	18,704	1,836	0.00415075%	19,004
Bethlehem - Emp/Fir/Pol	16,168	0.03542821%	155,321	14,950	0.03379831%	154,744
Bethlehem Sd - (Sau 35)	20,921	0.04584324%	200,982	21,822	0.04933423%	225,875
Boscawen - Emp/Pol	19,852	0.04350079%	190,712	19,196	0.04339749%	198,694
Bow - Emp/Fire/Pol	65,126	0.14270767%	625,646	61,126	0.13819102%	632,702
Bow Sd - Emp/Teach (Sau 67)	194,244	0.42563812%	1,866,045	188,948	0.42716546%	1,955,759
Bradford - Police	8,018	0.01756948%	77,027	7,564	0.01710036%	78,293
Brentwood - Emp/Fire/Pol	20,076	0.04399163%	192,864	20,674	0.04673888%	213,992
Brentwood Sd - (Sau 16)	35,612	0.07803497%	342,114	32,705	0.07393805%	338,522
Bristol - Emp/Fire/Pol	43,571	0.09547517%	418,574	45,940	0.10385916%	475,515
Brookline - Emp/Fire/Pol	32,571	0.07137136%	312,900	31,926	0.07217692%	330,459
Brookline Public Library - Emp	227	0.00049741%	2,181	248	0.00056067%	2,567
Brookline Sd - (Sau 41)	63,242	0.13857934%	607,547	60,954	0.13780217%	630,921

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Campton - Emp/Pol/Fire	\$ 22,541	0.04939308%	\$ 216,545	\$ 16,767	0.03790611%	\$ 173,552
Campton Sd - (Sau 48)	41,976	0.09198012%	403,251	40,461	0.09147248%	418,803
Campton/Thornton Fire Dept	4,799	0.01051583%	46,103	9,964	0.02252618%	103,135
Canaan - Emp/Pol	18,127	0.03972088%	174,141	18,698	0.04227163%	193,539
Candia - Police	15,499	0.03396226%	148,894	17,322	0.03916083%	179,296
Candia Sd - (Sau 15)	35,165	0.07705548%	337,820	35,607	0.08049876%	368,560
Canterbury - Emp/Pol/Fire	6,937	0.01520074%	66,642	6,376	0.01441458%	65,997
Carroll - Emp/Fire/Pol	13,504	0.02959071%	129,729	14,782	0.03341851%	153,005
Carroll County - Emp/Pol	111,154	0.24356675%	1,067,824	106,005	0.23965152%	1,097,234
Center Conway Fire Precinct	2,280	0.00499606%	21,903	2,181	0.00493071%	22,575
Center Harbor - Police	8,300	0.01818742%	79,736	8,343	0.01886149%	86,357
Central Hooksett Water Precinct	660	0.00144623%	6,340	644	0.00145593%	6,666
Charlestown - Emp/Pol	16,164	0.03541944%	155,283	15,525	0.03509825%	160,696
Cheshire County - Emp/Pol	124,319	0.27241462%	1,194,296	133,912	0.30274245%	1,386,093
Chester - Emp/Fire/Pol	26,835	0.05880233%	257,796	24,274	0.05487761%	251,255
Chester Sd - (Sau 82)	49,579	0.10864023%	476,291	45,364	0.10255697%	469,553
Chesterfield - Emp/Pol	15,268	0.03345608%	146,675	15,974	0.03611333%	165,343
Chesterfield Sd - (Sau 29)	34,197	0.07493434%	328,520	33,144	0.07493052%	343,066
Chichester - Emp/Pol	12,130	0.02657992%	116,529	12,699	0.02870935%	131,445
Chichester Sd - (Sau 53)	27,097	0.05937643%	260,313	27,304	0.06172770%	282,618
Claremont - Emp/Fire/Pol	111,430	0.24417154%	1,070,475	122,033	0.27588692%	1,263,137
Claremont Sd - (Sau 06)	176,073	0.38582083%	1,691,481	181,048	0.40930548%	1,873,988
Clarksville - Emp	118	0.00025857%	1,134	115	0.00025999%	1,190
Cocheco Academy Of The Arts	2,963	0.00649269%	28,465	3,081	0.00696539%	31,891
Colebrook - Emp/Pol	14,646	0.03209312%	140,700	12,597	0.02847875%	130,389
Colebrook Sd - (Sau 07)	38,309	0.08394478%	368,023	37,878	0.08563294%	392,067
Community College System Of Nh	462,525	1.01351018%	4,443,341	456,367	1.03173476%	4,723,754
Concord - Emp/Fire/Pol	638,319	1.39871965%	6,132,142	621,095	1.40414470%	6,428,817
Concord Sd - Emp/Teach	537,474	1.17774255%	5,163,354	521,724	1.17949104%	5,400,250
Contoocook Valley Sd	289,457	0.63427408%	2,780,728	272,489	0.61603134%	2,820,473
Conway - Emp/Pol	80,123	0.17556992%	769,718	81,345	0.18390126%	841,984
Conway Sd - (Sau 09)	170,348	0.37327589%	1,636,483	170,354	0.38512895%	1,763,297
Conway Village Fire District	15,679	0.03435669%	150,624	14,960	0.03382092%	154,848
Cook Memorial Library	114	0.00024980%	1,095	112	0.00025320%	1,159
Coos County - Emp/Pol	61,867	0.13556637%	594,338	57,209	0.12933563%	592,158
Coos County Nursing Home - Emp	8,728	0.01912527%	83,847	8,455	0.01911470%	87,516
Cornish - Emp	643	0.00140898%	6,177	541	0.00122307%	5,600
Cornish Sd - (Sau 100)	11,748	0.02574286%	112,860	9,890	0.02235888%	102,369
Croydon Sd - (Sau 99)	1,152	0.00252433%	11,067	2,302	0.00520426%	23,827
Croydon-Emp	155	0.00033964%	1,489	50	0.00011304%	518
Danville - Pol	12,719	0.02787057%	122,188	12,546	0.02836345%	129,861
Deerfield - Emp/Pol	20,216	0.04429841%	194,209	19,640	0.04440126%	203,289
Deerfield Sd - (Sau 53)	58,056	0.12721550%	557,727	60,015	0.13567931%	621,202
Deering - Police	5,765	0.01263258%	55,383	5,762	0.01302648%	59,641
Derry - Emp/Fire/Pol	463,506	1.01565980%	4,452,765	439,421	0.99342398%	4,548,350
Derry Housing Authority - Emp	226	0.00049522%	2,171	244	0.00055162%	2,526
Dorchester - Emp	49	0.00010737%	471	133	0.00030068%	1,377
Dover - Emp/Fire/Pol/Teacher	754,584	1.65348590%	7,249,066	735,904	1.66369991%	7,617,180
Dover Housing Authority	3,799	0.00832458%	36,496	3,878	0.00876721%	40,140
Dresden Sd - (Sau 70)	77,888	0.17067246%	748,247	79,487	0.17970077%	822,752

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer	Proportionate	Net OPEB Liability	2018 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Dublin - Emp/Fir/Pol	\$ 8,537	0.01870674%	\$ 82,012	\$ 9,062	0.02048698%	\$ 93,799
Dunbarton - Emp/Pol	13,256	0.02904728%	127,347	10,797	0.02440939%	111,757
Dunbarton Sd - (Sau 67)	22,619	0.04956400%	217,294	20,796	0.04701470%	215,255
Durham - Emp/Fire/Pol	163,888	0.35912039%	1,574,424	154,503	0.34929370%	1,599,226
East Kingston - Emp/Pol/Fire	13,381	0.02932118%	128,547	12,565	0.02840641%	130,058
East Kingston Sd - (Sau 16)	19,790	0.04336493%	190,117	18,851	0.04261752%	195,123
Effingham - Pol	5,893	0.01291307%	56,612	5,910	0.01336107%	61,173
Enfield - Emp/Pol	22,169	0.04857793%	212,971	25,554	0.05777138%	264,504
Epping - Emp/Fire/Pol	65,077	0.14260030%	625,176	62,343	0.14094236%	645,299
Epping Sd - (Sau 14)	116,080	0.25436087%	1,115,146	111,360	0.25175787%	1,152,663
Epsom - Emp/Fire/Pol	22,232	0.04871598%	213,576	24,889	0.05626797%	257,621
Epsom Sd - (Sau 53)	44,841	0.09825806%	430,774	43,747	0.09890132%	452,816
Errol Sd - (Sau 20)	2,413	0.00528750%	23,181	2,344	0.00529921%	24,262
Exeter - Emp/Fire/Pol	177,053	0.38796826%	1,700,896	173,503	0.39224807%	1,795,891
Exeter Reg Coop Sd - (Sau 16)	387,458	0.84901925%	3,722,195	370,199	0.83692988%	3,831,848
Exeter Sd - (Sau 16)	141,377	0.30979305%	1,358,167	133,673	0.30220213%	1,383,620
Fall Mountain Reg Sd	189,646	0.41556273%	1,821,873	183,958	0.41588428%	1,904,109
Farmington - Fire/Pol	33,964	0.07442378%	326,282	32,407	0.07326434%	335,438
Farmington Sd - (Sau 61)	104,153	0.22822577%	1,000,567	99,694	0.22538388%	1,031,911
Fitzwilliam - Emp/Pol	7,749	0.01698003%	74,442	7,261	0.01641535%	75,157
Francestown - Emp/Pol	636	0.00139364%	6,110	908	0.00205277%	9,399
Franconia - Police	7,601	0.01665573%	73,021	7,603	0.01718853%	78,697
Franklin - Emp/Fire/Pol	110,581	0.24231116%	1,062,319	103,141	0.23317671%	1,067,590
Franklin Sd - (Sau 18)	93,373	0.20460405%	897,007	88,876	0.20092701%	919,936
Freedom - Police/Fire	6,624	0.01451487%	63,635	6,225	0.01407321%	64,434
Freedom Sd - (Sau 13)	9,591	0.02101633%	92,138	9,434	0.02132798%	97,649
Fremont - Police	13,734	0.03009470%	131,939	12,158	0.02748628%	125,845
Fremont Sd - (Sau 83)	44,356	0.09719530%	426,115	42,894	0.09697290%	443,986
Gilford - Emp/Fire/Pol	102,572	0.22476140%	985,379	101,865	0.23029198%	1,054,382
Gilford Sd - Emp/Teach	154,799	0.33920407%	1,487,108	148,535	0.33580150%	1,537,453
Gilmanton - Emp/Fire/Pol	21,201	0.04645680%	203,672	23,365	0.05282258%	241,846
Gilmanton Sd - Emp/Teach	49,627	0.10874541%	476,752	38,392	0.08679497%	397,387
Goffstown - Emp/Fire/Pol	149,103	0.32672268%	1,432,389	142,937	0.32314578%	1,479,509
Goffstown Sd - (Sau 19)	283,495	0.62120981%	2,723,453	270,138	0.61071630%	2,796,139
Goffstown Village Water Prcnct	384	0.00084144%	3,689	371	0.00083874%	3,840
Gorham - Emp/Fire/Pol	22,380	0.04904029%	214,998	23,757	0.05370880%	245,903
Goshen - Emp/Pol	478	0.00104742%	4,592	392	0.00088622%	4,058
Governor Wentworth Reg Sd	301,260	0.66013746%	2,894,116	291,017	0.65791864%	3,012,253
Grafton - Emp/Pol	3,589	0.00786441%	34,478	2,951	0.00667149%	30,545
Grafton County - Emp/Pol	174,339	0.38202119%	1,674,823	168,900	0.38184181%	1,748,247
Grantham - Emp/Pol	12,361	0.02708610%	118,748	11,431	0.02584271%	118,320
Grantham Sd (Sau75)	28,632	0.06274001%	275,059	28,127	0.06358830%	291,136
Great Bay Elearning Charter Sc	11,668	0.02556756%	112,091	11,956	0.02702961%	123,754
Greenfield - Emp/Pol	8,274	0.01813044%	79,486	8,234	0.01861507%	85,228
Greenland - Emp/Pol/Fire	28,513	0.06247925%	273,916	26,396	0.05967493%	273,219
Greenland Sd - (Sau 50)	48,289	0.10581351%	463,898	45,160	0.10209577%	467,441
Greenville - Emp/Pol	13,300	0.02914369%	127,769	12,318	0.02784800%	127,501
Groton - Emp/Pol	541	0.00118547%	5,197	2,567	0.00580336%	26,570
Grs Coop Sd - (Sau 20)	41,914	0.09184426%	402,655	41,488	0.09379427%	429,433
Hampstead - Emp/Fire/Pol	47,275	0.10359158%	454,157	42,526	0.09614094%	440,177

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Hampstead Sd - (Sau 55)	\$ 119,549	0.26196233%	\$ 1,148,472	\$ 117,691	0.26607072%	\$ 1,218,194
Hampton - Emp/Fire/Pol	285,816	0.62629572%	2,745,750	270,724	0.61204110%	2,802,204
Hampton Falls - Emp/Fire/Pol	16,964	0.03717245%	162,968	15,366	0.03473879%	159,050
Hampton Falls Sd - (Sau 21)	40,057	0.08777510%	384,816	39,628	0.08958927%	410,181
Hampton Sd - (Sau 90)	149,922	0.32851732%	1,440,256	146,704	0.33166205%	1,518,501
Hancock - Police	6,509	0.01426288%	62,530	7,692	0.01738974%	79,618
Hanover - Emp/Fire/Pol	153,443	0.33623273%	1,474,082	156,824	0.35454091%	1,623,251
Hanover Sd - (Sau 70)	72,656	0.15920782%	697,985	68,987	0.15596282%	714,069
Harrisville - Police	2,529	0.00554168%	24,295	2,407	0.00544164%	24,914
Harrisville Sd - (Sau 29)	6,271	0.01374136%	60,244	5,932	0.01341081%	61,401
Haverhill - Emp/Pol	18,493	0.04052288%	177,657	16,680	0.03770942%	172,651
Haverhill Coop Sd - (Sau 23)	78,978	0.17306093%	758,718	77,990	0.17631642%	807,257
Hebron - Emp/Pol	2,830	0.00620125%	27,187	2,747	0.00621030%	28,434
Henniker - Emp/Fire/Pol	31,170	0.06830142%	299,441	28,697	0.06487694%	297,036
Henniker Sd - (Sau 24)	49,198	0.10780536%	472,631	48,666	0.11002199%	503,731
Hill Sd - (Sau 103)	5,542	0.01214393%	53,240	4,942	0.01117266%	51,154
Hillsboro-Deering Sd (Sau 34)	147,554	0.32332843%	1,417,508	144,249	0.32611190%	1,493,090
Hillsborough - Fire/Pol	50,572	0.11081614%	485,830	48,035	0.10859545%	497,200
Hillsborough County - Emp/Pol	368,989	0.80854896%	3,544,769	375,085	0.84797593%	3,882,422
Hinsdale - Emp/Pol	23,146	0.05071879%	222,357	24,771	0.05600120%	256,399
Hinsdale Sd - (Sau 92)	73,293	0.16060365%	704,104	66,864	0.15116324%	692,094
Holderness - Emp/Fire/Pol	15,891	0.03482123%	152,660	15,695	0.03548258%	162,455
Holderness Sd - (Sau 48)	25,282	0.05539931%	242,877	24,974	0.05646014%	258,500
Hollis - Emp/Fire/Pol	71,986	0.15773968%	691,548	72,426	0.16373757%	749,666
Hollis Sd - (Sau 41)	87,268	0.19122643%	838,358	81,745	0.18480556%	846,124
Hollis-Brookline Coop (Sau 41)	148,242	0.32483601%	1,424,117	140,421	0.31745772%	1,453,467
Hooksett - Emp/Fire/Police	176,181	0.38605748%	1,692,519	168,810	0.38163834%	1,747,315
Hooksett Public Library - Emp	973	0.00213209%	9,347	980	0.00221554%	10,144
Hooksett Sd - (Sau 15)	129,182	0.28307069%	1,241,013	127,644	0.28857203%	1,321,215
Hooksett Sewer Commission	1,090	0.00238847%	10,471	1,040	0.00235119%	10,765
Hooksett Village Water Precinct	931	0.00204006%	8,944	982	0.00222006%	10,164
Hopkinton - Emp/Fire/Pol	42,646	0.09344826%	409,688	39,327	0.08890878%	407,065
Hopkinton Sd - Emp/Teach	123,274	0.27012476%	1,184,257	117,344	0.26528624%	1,214,602
Hudson - Emp/Fire/Pol	309,911	0.67909400%	2,977,224	297,940	0.67356986%	3,083,911
Hudson Sd - Emp/Teach	314,841	0.68989689%	3,024,585	312,141	0.70567486%	3,230,902
Inter-Lakes Sd - (Sau 02)	158,846	0.34807208%	1,525,987	151,947	0.34351520%	1,572,770
Jackson - Emp/Pol/Fire	5,151	0.01128715%	49,484	4,804	0.01086068%	49,725
Jackson Sd - (Sau 09)	7,315	0.01602903%	70,273	6,613	0.01495038%	68,450
Jaffrey - Emp/Fire/Pol	47,349	0.10375373%	454,868	45,128	0.10202343%	467,110
Jaffrey-Rindge Coop Sd	153,587	0.33654827%	1,475,465	153,720	0.34752352%	1,591,122
Jefferson - Emp	312	0.00068367%	2,997	313	0.00070762%	3,240
John Stark Reg Sd - (Sau 24)	82,525	0.18083331%	792,793	83,062	0.18778297%	859,756
Kearsarge Reg Coop Sd	237,830	0.52114616%	2,284,763	234,641	0.53046622%	2,428,717
Keene - Emp/Fire/Pol	337,021	0.73849892%	3,237,661	326,072	0.73716947%	3,375,099
Keene Sd - (Sau 29)	360,291	0.78948943%	3,461,209	365,355	0.82597877%	3,781,709
Kensington - Police	11,841	0.02594665%	113,753	10,864	0.02456086%	112,451
Kensington Sd - (Sau 16)	17,700	0.03878521%	170,039	15,914	0.03597768%	164,722
Kingston - Emp/Fire/Pol	30,949	0.06781715%	297,318	29,661	0.06705631%	307,014
Laconia - Emp/Fire/Pol	258,227	0.56584118%	2,480,711	249,298	0.56360213%	2,580,428
Laconia Housing & Redevelopment	3,222	0.00706022%	30,953	3,024	0.00683653%	31,301

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Laconia Sd - Empl/Teach	\$ 213,010	0.46675921%	\$ 2,046,324	\$ 202,367	0.45750256%	\$ 2,094,656
Laconia Water Works - Emp	3,031	0.00664169%	29,118	2,822	0.00637986%	29,210
Lafayette Reg Coop Sd (Sau 35)	16,870	0.03696647%	162,065	16,457	0.03720527%	170,343
Lakes Region Mutual Fire Aid	4,292	0.00940487%	41,232	6,826	0.01543193%	70,654
Lakes Region Planning Comm.	613	0.00134324%	5,889	616	0.00139263%	6,376
Lancaster - Emp/Fire/Pol	22,022	0.04825582%	211,559	24,164	0.05462893%	250,116
Landaff Sd - (Sau 35)	1,086	0.00237970%	10,433	1,083	0.00244840%	11,210
Langdon - Police	0	0.00000000%	0	0	0.00000000%	0
Lebanon - Emp/Fire/Pol	233,166	0.51092614%	2,239,957	228,719	0.51707802%	2,367,420
Lebanon Sd(Sau 88) - Emp/Teach	256,413	0.56186625%	2,463,284	243,767	0.55109788%	2,523,178
Lee - Emp/Fire/Pol	28,313	0.06204100%	271,995	24,426	0.05522124%	252,828
Lempster - Emp/Pol	602	0.00131914%	5,783	706	0.00159609%	7,308
Lempster Sd Emp/Teachers	11,929	0.02613948%	114,598	13,060	0.02952548%	135,181
Lincoln - Emp/Pol	25,449	0.05576525%	244,481	25,933	0.05862820%	268,427
Lincoln-Woodstock Sd	49,686	0.10887469%	477,319	49,086	0.11097150%	508,078
Lisbon - Police	8,221	0.01801431%	78,977	8,057	0.01821492%	83,396
Lisbon Reg Sd - (Sau 35)	41,124	0.09011317%	395,066	40,674	0.09195402%	421,008
Litchfield - Emp/Fire/Pol	52,902	0.11592177%	508,214	51,753	0.11700094%	535,684
Litchfield Sd - Emp/Teach	143,331	0.31407476%	1,376,939	136,583	0.30878094%	1,413,740
Littleton - Emp/Fire/Pol	61,180	0.13406098%	587,738	55,037	0.12442527%	569,676
Littleton Public Library - Emp	406	0.00088965%	3,900	437	0.00098795%	4,523
Littleton Sd - Emp/Teach	100,122	0.21939283%	961,843	94,730	0.21416148%	980,529
Littleton Water & Light Dept	3,410	0.00747218%	32,759	3,274	0.00740172%	33,888
Londonderry - Emp/Fire/Pol	413,484	0.90604885%	3,972,219	407,050	0.92024102%	4,213,285
Londonderry Sd - Emp/Teach	515,515	1.12962478%	4,952,401	507,939	1.14832651%	5,257,564
Loudon - Emp/Fire/Pol	30,323	0.06644542%	291,304	31,092	0.07029145%	321,826
Lyme - Emp/Pol	6,520	0.01428698%	62,636	6,034	0.01364141%	62,457
Lyme Sd - (Sau 76)	32,164	0.07047952%	308,990	28,975	0.06550543%	299,914
Lyndeborough - Police	334	0.00073188%	3,209	2,075	0.00469107%	21,478
Madison - Emp/Pol	11,576	0.02536597%	111,207	11,478	0.02594897%	118,806
Madison Sd - (Sau 13)	20,520	0.04496455%	197,130	20,415	0.04615335%	211,311
Manchester - Fire/Pol	1,700,680	3.72662342%	16,337,931	1,634,388	3.69495365%	16,917,189
Manchester Sd - Empl/Teacher	1,325,963	2.90552295%	12,738,136	1,339,181	3.02756245%	13,861,566
Marlborough - Emp/Pol	8,496	0.01861690%	81,619	8,960	0.02025638%	92,743
Marlborough Sd - (Sau 29)	20,369	0.04463367%	195,679	19,406	0.04387224%	200,867
Marlow - Emp	519	0.00113726%	4,986	513	0.00115977%	5,310
Marlow Sd - (Sau 29)	4,686	0.01026822%	45,017	4,751	0.01074086%	49,177
Mascenic Reg Sd - (Sau 87)	95,963	0.21027940%	921,888	90,019	0.20351106%	931,767
Mascoma Valley Sd - Empl/Teach	140,907	0.30876316%	1,353,652	135,997	0.30745613%	1,407,675
Mason - Police	8,031	0.01759797%	77,151	6,099	0.01378836%	63,129
Mason Sd (Sau 89)	8,232	0.01803841%	79,082	6,414	0.01450049%	66,390
Maxfield Public Library	0	0.00000000%	0	222	0.00050189%	2,298
Meredith - Emp/Fire/Pol	55,452	0.12150947%	532,711	52,717	0.11918031%	545,662
Meriden Village Water District	155	0.00033964%	1,489	150	0.00033911%	1,553
Merrimack - Emp/Fire/Pol	287,082	0.62906985%	2,757,912	279,058	0.63088225%	2,888,468
Merrimack County - Emp/Pol	360,032	0.78892189%	3,458,721	347,869	0.78644718%	3,600,715
Merrimack Sd - Emp/Teach	406,381	0.89048437%	3,903,982	392,506	0.88736058%	4,062,743
Merrimack Valley Sd (Sau 46)	256,303	0.56162521%	2,462,227	258,846	0.58518783%	2,679,258
Merrimack Village District	2,815	0.00616838%	27,043	2,609	0.00589831%	27,005
Middleton - Police	9,425	0.02065258%	90,543	9,570	0.02163544%	99,057

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer	Proportionate	Net OPEB Liability	2018 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Middleton Sd - Emp/Teach	\$ 11,776	0.02580422%	\$ 113,129	\$ 11,227	0.02538152%	\$ 116,208
Milan Sd - (Sau 20)	8,299	0.01818522%	79,726	7,694	0.01739426%	79,639
Milford - Emp/Fire/Pol	107,345	0.23522026%	1,031,232	100,712	0.22768533%	1,042,448
Milford Area Communication Ctr	982	0.00215181%	9,434	951	0.00214998%	9,844
Milford Sd - Empl/Teacher	268,161	0.58760911%	2,576,144	257,571	0.58230537%	2,666,060
Milton - Emp/Fire/Pol	26,342	0.05772204%	253,060	25,749	0.05821222%	266,522
Milton Sd - (Sau 64)	58,289	0.12772606%	559,965	55,477	0.12542000%	574,230
Monadnock Reg Sd - (Sau 93)	179,377	0.39306073%	1,723,222	175,874	0.39760833%	1,820,433
Monroe - Emp	234	0.00051275%	2,248	285	0.00064432%	2,950
Monroe Sd - Emp/Tch	13,730	0.03008593%	131,900	13,470	0.03045239%	139,425
Mont Vernon - Emp/Pol	10,060	0.02204402%	96,643	9,915	0.02241540%	102,628
Mont Vernon Sd - (Sau 39)	23,359	0.05118552%	224,403	20,278	0.04584362%	209,893
Moultonborough - Emp/Fire/Pol	46,307	0.10147044%	444,858	45,241	0.10227889%	468,280
Moultonborough Sd - Emp/Teach	89,484	0.19608226%	859,646	83,540	0.18886362%	864,704
Nashua - Emp/Fire/Pol	1,360,227	2.98060411%	13,067,300	1,333,666	3.01509437%	13,804,482
Nashua Airport Authority - Emp	741	0.00162372%	7,119	714	0.00161418%	7,390
Nashua Housing Redevelop Auth	3,721	0.00815366%	35,747	3,728	0.00842810%	38,588
Ne Interstate Water Pol Cntrl	0	0.00000000%	0	280	0.00063301%	2,898
Nelson - Emp	506	0.00110877%	4,861	505	0.00114168%	5,227
Nelson Sd - (Sau 29)	6,671	0.01461786%	64,086	5,818	0.01315308%	60,221
New Boston - Police	21,362	0.04680959%	205,218	19,657	0.04443969%	203,465
New Boston Sd - (Sau 19)	49,534	0.10854162%	475,859	48,114	0.10877405%	498,017
New Castle - Emp/Fire/Pol	17,255	0.03781010%	165,764	18,045	0.04079536%	186,780
New Castle Sd - (Sau 50)	8,652	0.01895874%	83,117	8,277	0.01871228%	85,673
New Durham - Emp/Pol	12,614	0.02764049%	121,179	12,354	0.02792939%	127,874
New Hampton - Emp/Pol/Fire	14,674	0.03215447%	140,969	14,178	0.03205301%	146,753
New Ipswich - Emp/Pol	15,206	0.03332022%	146,080	14,610	0.03302966%	151,225
New London - Emp/Fire/Pol	33,603	0.07363274%	322,814	31,509	0.07123418%	326,143
New London-Springfield Wtr Sys	506	0.00110877%	4,861	483	0.00109195%	4,999
Newbury - Police	11,598	0.02541417%	111,419	9,247	0.02090522%	95,714
Newfields - Emp/Pol	8,196	0.01795953%	78,737	7,951	0.01797528%	82,299
Newfields Sd - (Sau 16)	15,141	0.03317779%	145,455	15,371	0.03475009%	159,102
Newfound Area Sd - Emp/Teach	136,835	0.29984037%	1,314,534	129,857	0.29357509%	1,344,121
Newington - Emp/Fire/Pol	65,086	0.14262002%	625,262	60,949	0.13779086%	630,870
Newington Sd - (Sau 50)	7,771	0.01702824%	74,654	8,410	0.01901296%	87,050
Newmarket - Emp/Pol/Fire	51,355	0.11253190%	493,352	48,545	0.10974843%	502,479
Newmarket Sd - Emp/Teach	116,858	0.25606567%	1,122,620	112,994	0.25545194%	1,169,576
Newport - Emp/Fire/Pol	59,207	0.12973763%	568,784	54,062	0.12222103%	559,584
Newport Sd - (Sau 43)	89,755	0.19667609%	862,250	85,877	0.19414700%	888,894
Newton - Emp/Pol	17,893	0.03920812%	171,893	17,749	0.04012617%	183,716
Next Charter School	5,491	0.01203218%	52,750	5,362	0.01212218%	55,501
Nh Community Developmental Fin	884	0.00193707%	8,492	858	0.00193973%	8,881
Nh Land & Community Heritage	1,147	0.00251337%	11,019	1,071	0.00242127%	11,086
Nh Municipal Bond Bank - Emp	608	0.00133228%	5,841	598	0.00135193%	6,190
North Conway Wtr Prct&Fire Dep	8,227	0.01802745%	79,034	7,640	0.01727218%	79,080
North Country Charter Academy	3,732	0.00817776%	35,852	3,418	0.00772727%	35,379
North Country Education Servic	7,309	0.01601588%	70,215	8,187	0.01850882%	84,742
North Hampton - Emp/Fire/Pol	81,166	0.17785540%	779,738	79,337	0.17936166%	821,200
North Hampton Sd - (Sau 21)	58,848	0.12895097%	565,335	59,263	0.13397923%	613,418
Northfield - Emp/Pol	21,485	0.04707911%	206,400	22,540	0.05095746%	233,307

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Northumberland - Emp/Pol	\$ 5,517	0.01208915%	\$ 53,000	\$ 3,471	0.00784709%	\$ 35,928
Northumberland Sd - (Sau 58)	39,053	0.08557508%	375,171	39,545	0.08940162%	409,322
Northwood - Emp/Fire/Pol	26,515	0.05810112%	254,722	26,218	0.05927252%	271,377
Northwood Sd - (Sau 44)	35,042	0.07678595%	336,638	32,813	0.07418221%	339,640
Nottingham - Fire/Pol	21,192	0.04643707%	203,585	20,212	0.04569441%	209,210
Nottingham Sd - (Sau 44)	51,388	0.11260421%	493,669	50,523	0.11422021%	522,952
Orford - Emp/Pol	3,280	0.00718732%	31,510	591	0.00133611%	6,117
Ossipee - Emp/Pol	32,162	0.07047514%	308,971	30,022	0.06787244%	310,751
Oyster River Coop Sd	291,004	0.63766395%	2,795,590	286,404	0.64748977%	2,964,504
Pease Development Authority	36,664	0.08034017%	352,220	37,164	0.08401876%	384,676
Pelham - Emp/Fire/Pol	152,866	0.33496837%	1,468,539	139,585	0.31556773%	1,444,813
Pelham Sd - (Sau 28)	173,336	0.37982336%	1,665,188	168,866	0.38176494%	1,747,895
Pembroke - Emp/Pol/Fire	33,342	0.07306082%	320,307	35,318	0.07984541%	365,569
Pembroke Sd - (Sau 53)	167,376	0.36676348%	1,607,932	169,934	0.38417943%	1,758,949
Pemi Baker Coop - (Sau 48)	85,005	0.18626762%	816,618	83,518	0.18881388%	864,476
Penacook Boscawen Water Prcnct	0	0.00000000%	0	56	0.00012660%	580
Peterborough - Emp/Fire/Pol	51,724	0.11334047%	496,897	53,673	0.12134160%	555,557
Piermont Police	2,549	0.00558551%	24,487	2,347	0.00530600%	24,293
Piermont Sd - (Sau 23)	7,016	0.01537384%	67,401	6,716	0.01518324%	69,516
Pittsburg - Emp/Pol	3,132	0.00686301%	30,088	2,874	0.00649741%	29,748
Pittsburg Sd - (Sau 07)	14,222	0.03116403%	136,627	13,933	0.03149912%	144,217
Pittsfield - Emp/Fire/Pol	23,318	0.05109568%	224,009	27,483	0.06213238%	284,470
Pittsfield Sd - (Sau 51)	59,205	0.12973325%	568,765	57,232	0.12938763%	592,396
Plainfield - Emp/Pol	9,750	0.02136474%	93,665	9,833	0.02223002%	101,779
Plainfield Sd - Emp/Teach	29,656	0.06498386%	284,896	28,066	0.06345040%	290,505
Plaistow - Emp/Fire/Pol	65,660	0.14387780%	630,776	67,218	0.15196355%	695,759
Plaistow Public Library - Emp	530	0.00116137%	5,092	428	0.00096760%	4,430
Plymouth - Emp/Fire/Pol	68,608	0.15033762%	659,097	64,586	0.14601323%	668,515
Plymouth Sd - (Sau 48)	53,260	0.11670624%	511,653	54,948	0.12422406%	568,755
Plymouth Village Water & Sewer	1,971	0.00431896%	18,935	1,836	0.00415075%	19,004
Portsmouth - Emp/Fire/Pol	477,744	1.04685889%	4,589,546	459,300	1.03836556%	4,754,113
Portsmouth Housing Authority	4,561	0.00999431%	43,816	4,234	0.00957204%	43,825
Portsmouth Sd - Empl/Teacher	385,913	0.84563376%	3,707,352	374,010	0.84554562%	3,871,295
Portsmouth-Josie F. Prescott	0	0.00000000%	0	0	0.00000000%	0
Profile Coop Sd - (Sau 35)	35,231	0.07720010%	338,454	34,111	0.07711667%	353,075
Prospect Mountain High School	57,105	0.12513161%	548,591	54,690	0.12364079%	566,084
Raymond - Emp/Fire/Pol	60,838	0.13331157%	584,453	59,181	0.13379384%	612,569
Raymond Sd - Emp/Teach	137,551	0.30140931%	1,321,412	133,422	0.30163468%	1,381,022
Richmond-Pol	0	0.00000000%	0	293	0.00066240%	3,033
Rindge - Emp/Fire/Pol	26,904	0.05895352%	258,459	26,019	0.05882263%	269,317
Rivendell Interstate Sd	19,590	0.04292668%	188,195	12,608	0.02850362%	130,503
Rochester - Emp/Fire/Pol	278,665	0.61062605%	2,677,052	281,223	0.63577679%	2,910,877
Rockingham County-Emp/Pol/Fire	282,640	0.61933629%	2,715,239	283,060	0.63992980%	2,929,891
Rockingham Planning Comm - Emp	1,018	0.00223070%	9,780	1,058	0.00239188%	10,951
Rollinsford - Emp/Pol	9,139	0.02002588%	87,796	10,425	0.02356839%	107,907
Rollinsford Sd - (Sau 56)	17,892	0.03920593%	171,883	16,970	0.03836504%	175,653
Rumney - Emp/Pol	4,682	0.01025946%	44,979	4,535	0.01025253%	46,941
Rumney Sd - (Sau 48) Emp/Teach	17,371	0.03806429%	166,878	15,163	0.03427985%	156,949
Rye - Emp/Fire/Pol	69,290	0.15183205%	665,649	73,114	0.16529297%	756,787
Rye Sd - (Sau 50)	72,036	0.15784924%	692,029	71,177	0.16091388%	736,737

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Rye Water District - Emp	\$ 725	0.00158866%	\$ 6,965	\$ 754	0.00170461%	\$ 7,804
Salem - Emp/Fire/Pol	557,477	1.22157422%	5,355,517	532,806	1.20454474%	5,514,957
Salem Housing Authority - Emp	1,046	0.00229205%	10,049	1,058	0.00239188%	10,951
Salem Sd - Emp/Teach	438,608	0.96110194%	4,213,578	429,436	0.97085032%	4,444,997
Salisbury - Emp	151	0.00033088%	1,451	150	0.00033911%	1,553
Sanborn Regional Sd (Sau 17)	200,362	0.43904422%	1,924,819	198,772	0.44937513%	2,057,445
Sanbornton - Emp/Fire/Pol	21,234	0.04652911%	203,989	20,536	0.04642690%	212,564
Sanbornton Public Library	218	0.00047769%	2,094	207	0.00046798%	2,143
Sandown - Emp/Fire/Pol	24,262	0.05316423%	233,078	23,445	0.05300344%	242,674
Sandown Public Library	202	0.00044263%	1,941	176	0.00039789%	1,822
Sandwich - Police/Fire	7,663	0.01679159%	73,616	5,837	0.01319604%	60,418
Sau 02 - Emp/Teach	3,867	0.00847358%	37,149	2,033	0.00459612%	21,043
Sau 03 - Emp/Teach	126,694	0.27761885%	1,217,112	128,094	0.28958937%	1,325,873
Sau 06 - Emp	2,297	0.00503331%	22,067	2,708	0.00612213%	28,030
Sau 07 - Emp/Teach	2,736	0.00599527%	26,284	2,647	0.00598422%	27,398
Sau 09 - Emp/Teach	3,292	0.00721361%	31,625	3,026	0.00684105%	31,321
Sau 10 (Derry Coop Sd)	377,359	0.82688977%	3,625,177	383,338	0.86663396%	3,967,847
Sau 13 - Emp	3,341	0.00732098%	32,096	2,378	0.00537608%	24,614
Sau 15 - Emp/Teach	2,175	0.00476598%	20,895	2,197	0.00496688%	22,741
Sau 16 - Emp/Teach	8,466	0.01855116%	81,330	7,600	0.01718175%	78,666
Sau 18 - Emp/Teach	0	0.00000000%	0	6,399	0.01446658%	66,235
Sau 19 - Emp/Teach	6,089	0.01334255%	58,495	6,113	0.01382001%	63,274
Sau 20 - Emp	1,449	0.00317513%	13,920	1,381	0.00312211%	14,294
Sau 21 - Emp/Teach	3,892	0.00852836%	37,389	2,798	0.00632560%	28,961
Sau 23 - Emp/Teach	12,328	0.02701379%	118,431	12,253	0.02770105%	126,828
Sau 24 - Emp/Teach	12,107	0.02652952%	116,308	9,845	0.02225715%	101,903
Sau 29 - Emp/Teach	10,086	0.02210100%	96,893	8,423	0.01904235%	87,185
Sau 34 - Emp/Teach	2,047	0.00448550%	19,665	1,760	0.00397893%	18,217
Sau 35 - Emp/Teach	5,187	0.01136604%	49,830	4,412	0.00997446%	45,668
Sau 39 - Emp	3,584	0.00785346%	34,430	4,021	0.00909050%	41,620
Sau 41 - Emp	4,725	0.01035368%	45,392	2,855	0.00645446%	29,551
Sau 42	1,114,549	2.44226098%	10,707,144	1,103,053	2.49373448%	11,417,458
Sau 44 - Emp/Teach	12,849	0.02815543%	123,437	12,777	0.02888569%	132,252
Sau 46 - Emp	3,195	0.00700106%	30,693	1,803	0.00407614%	18,662
Sau 48 - Emp/Teach	6,660	0.01459376%	63,981	3,683	0.00832637%	38,122
Sau 50 - Emp/Teach	3,725	0.00816242%	35,785	4,778	0.01080190%	49,456
Sau 53 - Emp/Teach	28,810	0.06313005%	276,769	27,067	0.06119190%	280,165
Sau 54 (Rochester Sd)	445,652	0.97653714%	4,281,247	438,592	0.99154981%	4,539,769
Sau 55 - Emp	3,825	0.00838155%	36,746	3,301	0.00746276%	34,168
Sau 56 - Emp/Teach	4,689	0.01027479%	45,046	4,331	0.00979134%	44,829
Sau 58 - Emp	973	0.00213209%	9,347	958	0.00216580%	9,916
Sau 64 - Emp/Teach	0	0.00000000%	0	0	0.00000000%	0
Sau 67 - Emp/Teachers	2,689	0.00589228%	25,832	2,913	0.00658558%	30,152
Sau 70 - Emp	3,784	0.00829171%	36,352	3,575	0.00808221%	37,004
Sau 71 Emp/Teacher	0	0.00000000%	0	0	0.00000000%	0
Seabrook - Fire/Pol	203,411	0.44572535%	1,954,109	199,952	0.45204283%	2,069,659
Seabrook Sd (Sau 21)	95,124	0.20844093%	913,828	92,909	0.21004465%	961,681
Seacoast Charter Sch - Teach	10,374	0.02273208%	99,660	10,021	0.02265504%	103,725
Shaker Regional Sd - (Sau 80)	152,581	0.33434387%	1,465,801	147,704	0.33392281%	1,528,851
Shelburne - Emp	469	0.00102770%	4,506	318	0.00071892%	3,292

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Somersworth - Emp/Fire/Pol	\$ 124,396	0.27258335%	\$ 1,195,036	\$ 120,922	0.27337522%	\$ 1,251,637
Somersworth Housing Authority	1,465	0.00321019%	14,074	1,426	0.00322384%	14,760
Somersworth Sd - (Sau 56)	143,830	0.31516820%	1,381,732	142,099	0.32125127%	1,470,835
Souhegan Coop Sd - (Sau 39)	115,221	0.25247858%	1,106,894	115,479	0.26106993%	1,195,298
South Hampton - Police	3,094	0.00677974%	29,723	4,028	0.00910633%	41,693
South Hampton Sd - (Sau 21)	11,359	0.02489046%	109,123	10,673	0.02412906%	110,474
Southern Nh Planning Comm	1,576	0.00345342%	15,140	1,460	0.00330070%	15,112
Springfield - Emp/Pol	5,514	0.01208258%	52,971	5,357	0.01211087%	55,449
Stark - Emp	103	0.00022570%	989	102	0.00023060%	1,056
Stark Sd - (Sau 58)	3,035	0.00665046%	29,156	2,918	0.00659689%	30,204
State Of New Hampshire	9,412,033	20.62416363%	90,418,624	8,922,758	20.17218511%	92,357,495
Stewartstown - Emp/Pol	109	0.00023885%	1,047	103	0.00023286%	1,066
Stewartstown Sd - (Sau 07)	7,419	0.01625692%	71,272	7,112	0.01607850%	73,615
Stoddard Sd - (Sau 24)	5,039	0.01104173%	48,408	4,951	0.01119301%	51,241
Strafford - Fire / Police	15,980	0.03501625%	153,515	13,971	0.03158503%	144,611
Strafford County - Emp/Pol	338,425	0.74157545%	3,251,149	324,744	0.73416718%	3,361,353
Strafford Sd (Sau 44)	41,053	0.08995759%	394,384	41,912	0.09475284%	433,822
Stratford - Emp	245	0.00053686%	2,354	241	0.00054484%	2,495
Stratford Sd - (Sau 58)	8,390	0.01838463%	80,600	8,094	0.01829856%	83,779
Stratham - Emp/Pol	42,697	0.09356001%	410,177	41,824	0.09455389%	432,911
Stratham Sd - (Sau 16)	73,696	0.16148672%	707,976	71,868	0.16247606%	743,890
Sugar Hill - Emp/Pol	5,305	0.01162461%	50,964	4,914	0.01110936%	50,864
Sullivan County - Emp/Pol	101,828	0.22313111%	978,232	99,282	0.22445245%	1,027,646
Sunapee - Emp/Pol	20,194	0.04425020%	193,998	19,208	0.04342462%	198,818
Sunapee Sd (Sau 85)- Emp/Teach	76,142	0.16684653%	731,474	73,358	0.16584459%	759,312
Sutton - Police	8,567	0.01877248%	82,301	7,983	0.01804762%	82,630
Swanzy - Police/Fire	36,011	0.07890928%	345,947	35,105	0.07936386%	363,364
Swnh District Fire Mutual Aid	5,855	0.01282980%	56,247	10,594	0.02395046%	109,656
Tamworth - Emp/Fire/Pol	12,461	0.02730523%	119,709	9,061	0.02048472%	93,788
Tamworth Sd - (Sau 13)	33,311	0.07299289%	320,009	35,385	0.07999688%	366,262
Thornton - Emp/Pol	12,593	0.02759447%	120,977	12,165	0.02750211%	125,917
Thornton Public Library	83	0.00018187%	797	80	0.00018086%	828
Thornton Sd - (Sau 48)	27,343	0.05991548%	262,676	27,133	0.06134111%	280,848
Tilton - Emp/Pol	45,190	0.09902281%	434,127	45,219	0.10222916%	468,052
Tilton-Northfield Fire Dist	40,055	0.08777072%	384,797	38,125	0.08619135%	394,623
Timberlane Reg Sd (Sau 55)	444,584	0.97419688%	4,270,987	454,641	1.02783270%	4,705,888
Troy - Emp/Pol	5,452	0.01194672%	52,376	6,047	0.01367080%	62,591
Troy Water And Sewer	414	0.00090718%	3,977	399	0.00090204%	4,130
Tuftonboro - Emp/Fire/Pol	19,518	0.04276891%	187,504	19,938	0.04507497%	206,374
Unity - Emp	438	0.00095977%	4,208	356	0.00080483%	3,685
Unity Sd - (Sau 06)	8,892	0.01948464%	85,423	8,051	0.01820135%	83,334
Village District Of Eastman	598	0.00131037%	5,745	612	0.00138358%	6,335
Village District Of Eidelweiss	453	0.00099264%	4,352	459	0.00103769%	4,751
Virtual Learning Academy Chart	43,674	0.09570087%	419,563	35,387	0.08000140%	366,283
Wakefield - Emp/Fire/Pol	42,921	0.09405085%	412,329	36,175	0.08178287%	374,439
Wakefield Sd - (Sau 101)	43,665	0.09568115%	419,477	40,020	0.09047548%	414,238
Walpole - Emp/Pol	18,099	0.03965952%	173,872	14,139	0.03196484%	146,350
Warner - Emp/Pol	11,607	0.02543390%	111,505	12,415	0.02806729%	128,505
Warner Village Water District	348	0.00076256%	3,343	339	0.00076640%	3,509
Warren - Police	2,025	0.00443729%	19,454	2,025	0.00457803%	20,960

Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2019			As of June 30, 2018		
	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2018 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Warren Sd - (Sau 23)	\$ 8,992	0.01970376%	\$ 86,383	\$ 8,670	0.01960076%	\$ 89,741
Washington - Emp/Pol	2,844	0.00623193%	27,321	2,842	0.00642507%	29,417
Washington Sd - (Sau 34)	4,971	0.01089273%	47,755	4,851	0.01096693%	50,212
Waterville Estates Village Dis	1,002	0.00219564%	9,626	1,041	0.00235345%	10,775
Waterville Valley Emp/Fire/Pol	18,864	0.04133583%	181,221	18,050	0.04080666%	186,832
Waterville Valley Sd (Sau 48)	5,158	0.01130249%	49,551	6,037	0.01364819%	62,488
Weare - Emp/Pol	30,449	0.06672152%	292,515	29,538	0.06677823%	305,741
Weare Sd - (Sau 24)	83,516	0.18300485%	802,314	87,616	0.19807846%	906,894
Webster - Emp/Pol	4,740	0.01038655%	45,536	4,231	0.00956526%	43,794
Weeks Public Library	318	0.00069682%	3,055	309	0.00069857%	3,198
Wentworth Sd - (Sau 48)	7,375	0.01616051%	70,849	7,204	0.01628649%	74,567
Westmoreland - Emp	607	0.00133009%	5,831	587	0.00132706%	6,076
Westmoreland Sd - (Sau 29)	14,216	0.03115088%	136,569	13,514	0.03055187%	139,880
White Mtn Reg Sd - Emp/Teach	124,676	0.27319690%	1,197,726	126,380	0.28571443%	1,308,131
Whitefield - Emp/Pol/Fire	15,533	0.03403676%	149,221	13,607	0.03076212%	140,843
Wilmot - Emp/Pol	3,394	0.00743712%	32,605	3,396	0.00767753%	35,151
Wilton - Pol	19,588	0.04292230%	188,176	19,027	0.04301542%	196,944
Wilton-Lyndeborough (Sau 63)	70,659	0.15483188%	678,800	65,219	0.14744429%	675,067
Winchester - Emp/Pol	15,679	0.03435669%	150,624	17,774	0.04018269%	183,975
Winchester Sd - (Sau 94)	43,417	0.09513771%	417,094	41,109	0.09293745%	425,510
Windham - Emp/Fire/Pol	163,631	0.35855723%	1,571,955	165,079	0.37320346%	1,708,696
Windham Sd - (Sau 95)	319,483	0.70006870%	3,069,179	305,169	0.68991287%	3,158,737
Winnacunnet Coop Sd (Sau 21)	162,083	0.35516517%	1,557,084	154,916	0.35022739%	1,603,501
Winnisquam Reg Sd	151,161	0.33123229%	1,452,159	150,342	0.33988669%	1,556,157
Wolfeboro - Emp/Fire/Pol	82,581	0.18095602%	793,331	78,850	0.17826067%	816,159
Woodstock - Emp/Pol	18,494	0.04052507%	177,666	17,089	0.03863407%	176,884
Woodsville Fire District	1,382	0.00302831%	13,276	1,168	0.00264056%	12,090
Woodsville Water & Light Dept	1,028	0.00225261%	9,876	1,148	0.00259535%	11,883
Total for All Entities	\$ 45,635,946	100.0000%	\$ 438,411,116	\$ 44,232,974	100.0000%	\$ 457,845,765

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

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

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

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

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Albany - Emp	0.00028705%	\$ 1,258	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ (1)	\$ -	\$ -	\$ (3)	\$ 82	\$ 69	\$ 151
Alexandria - Emp/Pol	0.01032738%	45,276	0	0	98	98	(79)	(51)	0	0	(130)	2,963	3,954	6,917
Allenstown - Emp/Fire/Pol	0.06813050%	298,692	0	0	0	0	(520)	(336)	0	(858)	(1,714)	19,546	11,834	31,380
Allenstown Sd - (Sau 53)	0.08883567%	389,465	0	0	0	0	(678)	(438)	0	(1,178)	(2,294)	25,486	(38,688)	(13,202)
Allenstown Sewer Commission	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(920)	(920)
Alstead - Police	0.01018276%	44,642	0	0	248	248	(78)	(50)	0	0	(128)	2,921	6,644	9,565
Alton - Emp/Fire/Pol	0.10384795%	455,281	0	0	3,967	3,967	(792)	(512)	0	0	(1,304)	29,793	60,204	89,997
Alton Sd - Emp/Teach	0.12436248%	545,219	0	0	2,012	2,012	(949)	(613)	0	0	(1,562)	35,679	(29,691)	5,988
Amherst - Fire/Pol	0.14537443%	637,338	0	0	2,388	2,388	(1,109)	(716)	0	0	(1,825)	41,707	64,352	106,059
Amherst Sd - (Sau 39)	0.39193662%	1,718,294	0	0	5,757	5,757	(2,989)	(1,931)	0	0	(4,920)	112,444	(59,782)	52,662
Andover - Police	0.00622536%	27,293	0	0	100	100	(47)	(31)	0	0	(78)	1,786	2,918	4,704
Andover Sd - (Sau 46)	0.05412400%	237,286	0	0	154	154	(413)	(267)	0	0	(680)	15,528	(9,812)	5,716
Androscoffin Valley Reg Refuse	0.00415243%	18,205	0	0	22	22	(32)	(20)	0	0	(52)	1,191	1,267	2,458
Antrim - Emp/Pol	0.03729516%	163,506	0	0	435	435	(284)	(184)	0	0	(468)	10,700	13,965	24,665
Ashland - Emp/Pol	0.03036641%	133,130	0	0	659	659	(232)	(150)	0	0	(382)	8,712	14,349	23,061
Ashland Electric Dept - Emp	0.00180998%	7,935	0	0	0	0	(14)	(9)	0	(92)	(115)	519	(266)	253
Ashland Sd - (Sau 02)	0.04682493%	205,286	0	0	233	233	(357)	(231)	0	0	(588)	13,434	(11,317)	2,117
Atkinson - Emp/Police	0.05145943%	225,604	0	0	5,831	5,831	(393)	(253)	0	0	(646)	14,763	60,784	75,547
Auburn - Emp/Fire/Pol	0.07961706%	349,050	0	0	3,772	3,772	(607)	(392)	0	0	(999)	22,842	58,494	81,336
Auburn Sd - (Sau 15)	0.12458380%	546,189	0	0	965	965	(950)	(614)	0	0	(1,564)	35,742	(29,725)	6,017
Baker Free Library - Emp	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(618)	(618)
Barnstead - Emp/Fire/Pol	0.05640948%	247,305	0	0	0	0	(430)	(278)	0	(395)	(1,103)	16,184	16,104	32,288
Barnstead Sd - Emp/Teach	0.10584857%	464,052	0	0	0	0	(807)	(521)	0	(2,072)	(3,400)	30,367	(48,357)	(17,990)
Barrington - Emp/Pol/Fire	0.08738725%	383,115	0	0	1,800	1,800	(667)	(430)	0	0	(1,097)	25,071	37,363	62,434
Barrington Sd - Emp/Teach	0.21465095%	941,054	0	0	1,788	1,788	(1,637)	(1,057)	0	0	(2,694)	61,582	(44,626)	16,956
Bartlett - Fire/Pol	0.02321196%	101,764	0	0	1,791	1,791	(177)	(114)	0	0	(291)	6,659	19,897	26,556
Bartlett Sd - (Sau 09)	0.07110184%	311,718	0	0	0	0	(542)	(350)	0	(1,937)	(2,829)	20,399	(31,119)	(10,720)
Bath Sd - (Sau 23)	0.01754319%	76,911	0	0	268	268	(134)	(86)	0	0	(220)	5,033	(2,382)	2,651
Bcep Solid Waste District	0.00180779%	7,926	0	0	0	0	(14)	(9)	0	(113)	(136)	519	(861)	(342)
Bedford - Emp/Fire/Pol	0.51535905%	2,259,391	0	0	1,368	1,368	(3,931)	(2,539)	0	0	(6,470)	147,853	172,039	319,892
Bedford Sd - Emp/Teach	1.01857198%	4,465,533	0	0	9,212	9,212	(7,769)	(5,017)	0	0	(12,786)	292,222	(134,236)	157,986
Belknap County - Emp/Pol	0.23697984%	1,038,946	0	0	0	0	(1,808)	(1,167)	0	(24)	(2,999)	67,988	75,922	143,910
Belknap County Conserv. Dist	0.00035937%	1,576	0	0	1	1	(3)	(2)	0	0	(5)	103	78	181
Belmont - Emp/Fire/Pol	0.15398167%	675,073	0	0	0	0	(1,174)	(759)	0	(3,976)	(5,909)	44,176	12,524	56,700
Bennington - Emp/Pol	0.01418399%	62,184	0	0	0	0	(108)	(70)	0	(123)	(301)	4,069	3,062	7,131
Berlin - Emp/Fire/Pol	0.26317629%	1,153,794	0	0	0	0	(2,007)	(1,296)	0	(2,699)	(6,002)	75,504	47,164	122,668
Berlin Housing Authority - Emp	0.00165001%	7,234	0	0	0	0	(13)	(8)	0	(50)	(71)	473	(6)	467
Berlin Water Works - Emp	0.00426637%	18,704	0	0	56	56	(33)	(21)	0	0	(54)	1,224	1,234	2,458
Bethlehem - Emp/Fir/Pol	0.03542821%	155,321	0	0	793	793	(270)	(175)	0	0	(445)	10,164	18,770	28,934
Bethlehem Sd - (Sau 35)	0.04584324%	200,982	0	0	0	0	(350)	(226)	0	(1,699)	(2,275)	13,152	(26,952)	(13,800)
Boscawen - Emp/Pol	0.04350079%	190,712	0	0	51	51	(332)	(214)	0	0	(546)	12,480	13,203	25,683
Bow - Emp/Fire/Pol	0.14270767%	625,646	0	0	2,199	2,199	(1,088)	(703)	0	0	(1,791)	40,942	62,809	103,751
Bow Sd - Emp/Teach (Sau 67)	0.42563812%	1,866,045	0	0	0	0	(3,247)	(2,097)	0	(743)	(6,087)	122,113	(117,912)	4,201
Bradford - Police	0.01756948%	77,027	0	0	228	228	(134)	(87)	0	0	(221)	5,041	7,110	12,151
Brentwood - Emp/Fire/Pol	0.04399163%	192,864	0	0	0	0	(336)	(217)	0	(1,337)	(1,890)	12,621	2,852	15,473
Brentwood Sd - (Sau 16)	0.07803497%	342,114	0	0	1,994	1,994	(595)	(384)	0	0	(979)	22,388	(3,451)	18,937
Bristol - Emp/Fire/Pol	0.09547517%	418,574	0	0	0	0	(728)	(470)	0	(4,080)	(5,278)	27,391	4,794	32,185
Brookline - Emp/Fire/Pol	0.07137136%	312,900	0	0	0	0	(544)	(352)	0	(392)	(1,288)	20,476	19,679	40,155
Brookline Public Library - Emp	0.00049741%	2,181	0	0	0	0	(4)	(2)	0	(31)	(37)	143	(151)	(8)
Brookline Sd - (Sau 41)	0.13857934%	607,547	0	0	379	379	(1,057)	(683)	0	0	(1,740)	39,758	(27,741)	12,017

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense	
Campton - Emp/Pol/Fire	0.04939308%	\$ 216,545	\$ -	\$ -	\$ 5,590	\$ 5,590	\$ (377)	\$ (243)	\$ -	\$ -	\$ (620)	\$ 14,171	\$ 58,180	\$ 72,351	
Campton Sd - (Sau 48)	0.09198012%	403,251	0	0	247	247	(702)	(453)	0	0	(1,155)	26,388	(19,133)	7,255	
Campton/Thornton Fire Dept	0.01051583%	46,103	0	0	0	0	(80)	(52)	0	(5,845)	(5,977)	3,017	(40,469)	(37,452)	
Canaan - Emp/Pol	0.03972088%	174,141	0	0	0	0	(303)	(196)	0	(1,241)	(1,740)	11,396	2,836	14,232	
Candia - Police	0.03396226%	148,894	0	0	0	0	(259)	(167)	0	(2,530)	(2,956)	9,744	(8,406)	1,338	
Candia Sd - (Sau 15)	0.07705548%	337,820	0	0	0	0	(588)	(380)	0	(1,675)	(2,643)	22,107	(34,125)	(12,018)	
Canterbury - Emp/Pol/Fire	0.01520074%	66,642	0	0	383	383	(116)	(75)	0	0	(191)	4,361	6,313	10,674	
Carroll - Emp/Fire/Pol	0.02959071%	129,729	0	0	0	0	(226)	(146)	0	(1,863)	(2,235)	8,489	(4,770)	3,719	
Carroll County - Emp/Pol	0.24356675%	1,067,824	0	0	1,905	1,905	(1,858)	(1,200)	0	0	(3,058)	69,878	79,870	149,748	
Center Conway Fire Precinct	0.00499606%	21,903	0	0	31	31	(38)	(25)	0	0	(63)	1,433	1,640	3,073	
Center Harbor - Police	0.01818742%	79,736	0	0	0	0	(139)	(90)	0	(328)	(557)	5,218	1,613	6,831	
Central Hooksett Water Precinct	0.00144623%	6,340	0	0	0	0	(11)	(7)	0	(4)	(22)	415	470	885	
Charlestown - Emp/Pol	0.03541944%	155,283	0	0	157	157	(270)	(174)	0	0	(444)	10,162	12,777	22,939	
Cheshire County - Emp/Pol	0.27241462%	1,194,296	0	0	0	0	(2,078)	(1,342)	0	(14,760)	(18,180)	78,154	(52,038)	26,116	
Chester - Emp/Fire/Pol	0.05880233%	257,796	0	0	1,910	1,910	(449)	(290)	0	0	(739)	16,870	34,538	51,408	
Chester Sd - (Sau 82)	0.10864023%	476,291	0	0	2,961	2,961	(829)	(535)	0	0	(1,364)	31,168	(11,475)	19,693	
Chesterfield - Emp/Pol	0.03345608%	146,675	0	0	0	0	(255)	(165)	0	(1,293)	(1,713)	9,598	2,964	12,562	
Chesterfield Sd - (Sau 29)	0.07493434%	328,520	0	0	1	1	(572)	(369)	0	0	(941)	21,498	(16,808)	4,690	
Chichester - Emp/Pol	0.02657992%	116,529	0	0	0	0	(203)	(131)	0	(1,036)	(1,370)	7,626	302	7,928	
Chichester Sd - (Sau 53)	0.05937643%	260,313	0	0	0	0	(453)	(292)	0	(1,144)	(1,889)	17,035	(26,689)	(9,654)	
Claremont - Emp/Fire/Pol	0.24417154%	1,070,475	0	0	0	0	(1,862)	(1,203)	0	(15,436)	(18,501)	70,051	(48,189)	21,862	
Claremont Sd - (Sau 06)	0.38582083%	1,691,481	0	0	0	0	(2,943)	(1,901)	0	(11,429)	(16,273)	110,689	(204,623)	(93,934)	
Clarksville - Emp	0.00025857%	1,134	0	0	0	0	(2)	(1)	0	0	(3)	74	52	126	
Cocheco Academy Of The Arts	0.00649269%	28,465	0	0	0	0	(50)	(32)	0	(230)	(312)	1,863	(4,452)	(2,589)	
Colebrook - Emp/Pol	0.03209312%	140,700	0	0	1,759	1,759	(245)	(158)	0	0	(403)	9,207	25,240	34,447	
Colebrook Sd - (Sau 07)	0.08394478%	368,023	0	0	0	0	(640)	(414)	0	(821)	(1,875)	24,083	(30,670)	(6,587)	
Community College System Of Nh	0.101351018%	4,443,341	0	0	0	0	(7,730)	(4,993)	0	(8,870)	(21,593)	290,769	(233,024)	57,745	
Concord - Emp/Fire/Pol	1.39871965%	6,132,142	0	0	0	0	(10,669)	(6,890)	0	(2,640)	(20,199)	401,283	387,596	788,879	
Concord Sd - Emp/Teach	1.17774255%	5,163,354	0	0	0	0	(8,983)	(5,802)	0	(851)	(15,636)	337,887	(299,994)	37,893	
Contoocook Valley Sd	0.63427408%	2,780,728	0	0	8,879	8,879	(4,838)	(3,124)	0	0	(7,962)	181,969	(97,034)	84,935	
Conway - Emp/Pol	0.17556992%	769,718	0	0	0	0	(1,339)	(865)	0	(4,055)	(6,259)	50,370	25,843	76,213	
Conway Sd - (Sau 09)	0.37327589%	1,636,483	0	0	0	0	(2,847)	(1,839)	0	(5,769)	(10,455)	107,090	(147,219)	(40,129)	
Conway Village Fire District	0.03435669%	150,624	0	0	260	260	(262)	(169)	0	0	(431)	9,857	14,297	24,154	
Cook Memorial Library	0.00024980%	1,095	0	0	0	0	(2)	(1)	0	(2)	(5)	72	118	190	
Coos County - Emp/Pol	0.13556637%	594,338	0	0	3,032	3,032	(1,034)	(668)	0	0	(1,702)	38,893	61,218	100,111	
Coos County Nursing Home - Emp	0.01912527%	83,847	0	0	5	5	(146)	(94)	0	0	(240)	5,487	4,414	9,901	
Cornish - Emp	0.00140898%	6,177	0	0	91	91	(11)	(7)	0	0	(18)	404	940	1,344	
Cornish Sd - (Sau 100)	0.02574286%	112,860	0	0	1,647	1,647	(196)	(127)	0	0	(323)	7,385	5,551	12,936	
Croydon Sd - (Sau 99)	0.00252433%	11,067	0	0	0	0	(19)	(12)	0	(1,304)	(1,335)	724	(12,120)	(11,396)	
Croydon-Emp	0.00033964%	1,489	0	0	111	111	(3)	(2)	0	0	(5)	97	1,034	1,131	
Danville - Pol	0.02787057%	122,188	0	0	0	0	(213)	(137)	0	(240)	(590)	7,996	7,839	15,835	
Deerfield - Emp/Pol	0.04429841%	194,209	0	0	0	0	(338)	(218)	0	(50)	(606)	12,709	14,028	26,737	
Deerfield Sd - (Sau 53)	0.12721550%	557,727	0	0	0	0	(970)	(627)	0	(4,119)	(5,716)	36,497	(77,202)	(40,705)	
Deering - Police	0.01263258%	55,383	0	0	0	0	(96)	(62)	0	(192)	(350)	3,624	2,359	5,983	
Derry - Emp/Fire/Pol	1.01565980%	4,452,765	0	0	10,822	10,822	(7,747)	(5,003)	0	0	(12,750)	291,386	390,249	681,635	
Derry Housing Authority - Emp	0.00049522%	2,171	0	0	0	0	(4)	(2)	0	(28)	(34)	142	(84)	58	
Dorchester - Emp	0.00010737%	471	0	0	0	0	(1)	(1)	0	(94)	(96)	31	(565)	(534)	
Dover - Emp/Fire/Pol/Teacher	1.65348590%	7,249,066	0	0	0	0	(12,612)	(8,145)	0	(4,971)	(25,728)	474,374	6,875	481,249	
Dover Housing Authority	0.00832458%	36,496	0	0	0	0	(63)	(41)	0	(215)	(319)	2,388	467	2,855	
Dresden Sd - (Sau 70)	0.17067246%	748,247	0	0	0	0	(1,302)	(841)	0	(4,393)	(6,536)	48,965	(76,446)	(27,481)	

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Dublin - Emp/Fir/Pol	0.01870674%	\$ 82,012	\$ -	\$ -	\$ -	\$ -	\$ (143)	\$ (92)	\$ -	\$ (867)	\$ (1,102)	\$ 5,367	\$ 1,088	\$ 6,455	
Dunbarton - Emp/Pol	0.02904728%	127,347	0	0	0	2,257	2,257	(143)	0	(365)	8,333	25,609	33,942		
Durham - Emp/Fire/Pol	0.35912039%	1,574,424	0	0	0	4,782	4,782	(2,739)	(1,769)	0	(4,508)	103,029	142,619	245,648	
East Kingston - Emp/Pol/Fire	0.02932118%	128,547	0	0	0	445	445	(224)	(144)	0	(368)	8,412	10,573	18,985	
East Kingston Sd - (Sau 16)	0.04236493%	190,117	0	0	0	364	364	(331)	(214)	0	(545)	12,441	(8,552)	3,889	
Effingham - Pol	0.011291307%	56,612	0	0	0	0	0	(98)	(64)	0	(218)	3,705	2,973	6,678	
Enfield - Emp/Pol	0.04857793%	212,971	0	0	0	0	0	(371)	(239)	0	(4,474)	13,937	(20,809)	(6,872)	
Epping - Emp/Fire/Pol	0.14260030%	625,176	0	0	0	807	807	(1,088)	(702)	0	(1,790)	40,911	52,781	93,692	
Epping Sd - (Sau 14)	0.25436087%	1,115,146	0	0	0	1,267	1,267	(1,940)	(1,253)	0	(3,193)	72,974	(52,281)	20,693	
Epsom - Emp/Fire/Pol	0.04871598%	213,576	0	0	0	0	0	(372)	(240)	0	(3,675)	13,976	(18,228)	(4,252)	
Epsom Sd - (Sau 53)	0.09825806%	430,774	0	0	0	0	0	(749)	(484)	0	(1,546)	28,190	(29,510)	(1,320)	
Errol Sd - (Sau 20)	0.00528750%	23,181	0	0	0	0	0	(40)	(26)	0	(71)	1,517	(2,484)	(967)	
Exeter - Emp/Fire/Pol	0.38796826%	1,700,896	0	0	0	0	0	(2,959)	(1,911)	0	(2,083)	(6,953)	111,306	102,395	213,701
Exeter Reg Coop Sd - (Sau 16)	0.84901925%	3,722,195	0	0	0	5,884	5,884	(6,476)	(4,182)	0	(10,658)	243,578	(164,653)	78,925	
Exeter Sd - (Sau 16)	0.30979305%	1,358,167	0	0	0	3,694	3,694	(2,363)	(1,526)	0	(3,889)	88,878	(47,626)	41,252	
Fall Mountain Reg Sd	0.41556273%	1,821,873	0	0	0	0	0	(3,170)	(2,047)	0	(156)	(5,373)	119,222	(97,643)	21,579
Farmington - Fire/Pol	0.07442378%	326,282	0	0	0	564	564	(568)	(367)	0	(935)	21,352	27,028	48,380	
Farmington Sd - (Sau 61)	0.22822577%	1,000,567	0	0	0	1,383	1,383	(1,741)	(1,124)	0	(2,865)	65,476	(51,836)	13,640	
Fitzwilliam - Emp/Pol	0.01698003%	74,442	0	0	0	274	274	(130)	(84)	0	(214)	4,871	7,032	11,903	
Francestown - Emp/Pol	0.00139364%	6,110	0	0	0	0	0	(11)	(7)	0	(321)	400	(2,935)	(2,535)	
Franconia - Police	0.01665573%	73,021	0	0	0	0	0	(127)	(82)	0	(259)	(468)	4,778	816	5,594
Franklin - Emp/Fire/Pol	0.24231116%	1,062,319	0	0	0	4,445	4,445	(1,848)	(1,194)	0	(3,042)	69,517	108,721	178,238	
Franklin Sd - (Sau 18)	0.20460405%	897,007	0	0	0	1,790	1,790	(1,561)	(1,008)	0	(2,569)	58,700	(30,104)	28,596	
Freedom - Police/Fire	0.01451487%	63,635	0	0	0	215	215	(111)	(72)	0	(183)	4,164	6,148	10,312	
Freedom Sd - (Sau 13)	0.02101633%	92,138	0	0	0	0	0	(160)	(104)	0	(152)	(416)	6,029	(6,183)	(154)
Fremont - Police	0.03009470%	131,939	0	0	0	1,269	1,269	(230)	(148)	0	(378)	8,634	22,266	30,900	
Fremont Sd - (Sau 83)	0.09719530%	426,115	0	0	0	109	109	(741)	(479)	0	(1,220)	27,885	(28,509)	(624)	
Gilford - Emp/Fire/Pol	0.22476140%	985,379	0	0	0	0	0	(1,714)	(1,107)	0	(2,691)	(5,512)	64,483	50,046	114,529
Gilford Sd - Emp/Teach	0.33920407%	1,487,108	0	0	0	1,656	1,656	(2,587)	(1,671)	0	(4,258)	97,315	(77,149)	20,166	
Gilmanston - Emp/Fire/Pol	0.04645680%	203,672	0	0	0	0	0	(354)	(229)	0	(3,098)	13,328	(10,875)	2,453	
Gilmanston Sd - Emp/Teach	0.10874541%	476,752	0	0	0	10,683	10,683	(829)	(536)	0	(1,365)	31,198	50,432	81,630	
Goffstown - Emp/Fire/Pol	0.32672268%	1,432,389	0	0	0	1,741	1,741	(2,492)	(1,609)	0	(4,101)	93,735	109,627	203,362	
Goffstown Sd - (Sau 19)	0.62120981%	2,723,453	0	0	0	5,107	5,107	(4,738)	(3,060)	0	(7,798)	178,221	(123,091)	55,130	
Goffstown Village Water Prcnct	0.00084144%	3,689	0	0	0	1	1	(6)	(4)	0	(10)	241	236	477	
Gorham - Emp/Fire/Pol	0.04904029%	214,998	0	0	0	0	0	(374)	(242)	0	(2,272)	(2,888)	14,069	(4,147)	9,922
Goshen - Emp/Pol	0.00104742%	4,592	0	0	0	78	78	(8)	(5)	0	(13)	300	954	1,254	
Governor Wentworth Reg Sd	0.66013746%	2,894,116	0	0	0	1,079	1,079	(5,035)	(3,252)	0	(8,287)	189,389	(166,664)	22,725	
Grafton - Emp/Pol	0.00786441%	34,478	0	0	0	581	581	(60)	(39)	0	(99)	2,256	7,385	9,641	
Grafton County - Emp/Pol	0.38202119%	1,674,823	0	0	0	87	87	(2,914)	(1,882)	0	(4,796)	109,599	114,716	224,315	
Grantham - Emp/Pol	0.02708610%	118,748	0	0	0	605	605	(207)	(133)	0	(340)	7,771	13,335	21,106	
Grantham Sd (Sau75)	0.06274001%	275,059	0	0	0	0	0	(479)	(309)	0	(412)	(1,200)	18,000	(17,907)	93
Great Bay Elearning Charter Sc	0.02556756%	112,091	0	0	0	0	0	(195)	(126)	0	(712)	(1,033)	7,335	(11,376)	(4,041)
Greenfield - Emp/Pol	0.01813044%	79,486	0	0	0	0	0	(138)	(89)	0	(236)	(463)	5,202	1,806	7,008
Greenland - Emp/Pol/Fire	0.06247925%	273,916	0	0	0	1,365	1,365	(477)	(308)	0	(785)	17,925	28,257	46,182	
Greenland Sd - (Sau 50)	0.10581351%	463,898	0	0	0	1,810	1,810	(807)	(521)	0	(1,328)	30,357	2,983	33,340	
Greenville - Emp/Pol	0.02914369%	127,769	0	0	0	630	630	(222)	(144)	0	(366)	8,361	10,771	19,132	
Groton - Emp/Pol	0.00118547%	5,197	0	0	0	0	0	(9)	(6)	0	(2,248)	(2,263)	340	(17,133)	(16,793)
Grs Coop Sd - (Sau 20)	0.09184426%	402,655	0	0	0	0	0	(701)	(452)	0	(949)	(2,102)	26,350	(41,860)	(15,510)
Hampstead - Emp/Fire/Pol	0.10359158%	454,157	0	0	0	3,626	3,626	(790)	(510)	0	(1,300)	29,720	64,180	93,900	

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Hampstead Sd - (Sau 55)	0.26196233%	\$ 1,148,472	\$ -	\$ -	\$ -	\$ -	\$ (1,998)	\$ (1,290)	\$ -	\$ (1,999)	\$ (5,287)	\$ 75,155	\$ (89,739)	\$ (14,584)
Hampton - Emp/Fire/Pol	0.62629572%	2,745,750	0	0	6,937	6,937	(4,777)	(3,085)	0	0	(7,862)	179,680	255,012	434,692
Hampton Falls - Emp/Fire/Pol	0.03717245%	162,968	0	0	1,184	1,184	(284)	(183)	0	0	(467)	10,665	19,623	30,288
Hampton Falls Sd - (Sau 21)	0.08777510%	384,816	0	0	0	0	(669)	(432)	0	(883)	(1,984)	25,182	(31,672)	(6,490)
Hampton Sd - (Sau 90)	0.32851732%	1,440,256	0	0	0	0	(2,506)	(1,618)	0	(1,530)	(5,654)	94,249	(108,771)	(14,522)
Hancock - Police	0.01426288%	62,530	0	0	0	0	(109)	(70)	0	(1,522)	(1,701)	4,092	(7,145)	(3,053)
Hanover - Emp/Fire/Pol	0.33623273%	1,474,082	0	0	0	0	(2,565)	(1,656)	0	(8,911)	(13,132)	96,463	43,944	140,407
Hanover Sd - (Sau 70)	0.15920782%	697,985	0	0	1,579	1,579	(1,214)	(784)	0	0	(1,998)	45,676	(30,167)	15,509
Harrisville - Police	0.00554168%	24,295	0	0	49	49	(42)	(27)	0	0	(69)	1,590	1,940	3,530
Harrisville Sd - (Sau 29)	0.01374136%	60,244	0	0	161	161	(105)	(68)	0	0	(173)	3,942	(3,600)	342
Haverhill - Emp/Pol	0.04052288%	177,657	0	0	1,370	1,370	(309)	(200)	0	0	(509)	11,626	17,538	29,164
Haverhill Coop Sd - (Sau 23)	0.17306093%	758,718	0	0	0	0	(1,320)	(852)	0	(1,584)	(3,756)	49,650	(66,024)	(16,374)
Hebron - Emp/Pol	0.00620125%	27,187	0	0	0	0	(47)	(31)	0	(4)	(82)	1,779	1,713	3,492
Henniker - Emp/Fire/Pol	0.06830142%	299,441	0	0	1,667	1,667	(521)	(336)	0	0	(857)	19,595	34,472	54,067
Henniker Sd - (Sau 24)	0.10780536%	472,631	0	0	0	0	(822)	(531)	0	(1,078)	(2,431)	30,929	(45,090)	(14,161)
Hill Sd - (Sau 103)	0.01214393%	53,240	0	0	473	473	(93)	(60)	0	0	(153)	3,484	1,952	5,436
Hillsboro-Deering Sd (Sau 34)	0.32332843%	1,417,508	0	0	0	0	(2,466)	(1,593)	0	(1,355)	(5,414)	92,761	(96,162)	(3,401)
Hillsborough - Fire/Pol	0.11081614%	485,830	0	0	1,081	1,081	(845)	(546)	0	0	(1,391)	31,792	42,378	74,170
Hillsborough County - Emp/Pol	0.80854896%	3,544,769	0	0	0	0	(6,167)	(3,983)	0	(19,189)	(29,339)	231,967	93,220	325,187
Hinsdale - Emp/Pol	0.05071879%	222,357	0	0	0	0	(387)	(250)	0	(2,571)	(3,208)	14,551	1,498	16,049
Hinsdale Sd - (Sau 92)	0.16060365%	704,104	0	0	4,594	4,594	(1,225)	(791)	0	0	(2,016)	46,076	2,450	48,526
Holderness - Emp/Fire/Pol	0.03482123%	152,660	0	0	0	0	(266)	(172)	0	(322)	(760)	9,990	7,817	17,807
Holderness Sd - (Sau 48)	0.05539931%	242,877	0	0	0	0	(423)	(273)	0	(516)	(1,212)	15,894	(17,067)	(1,173)
Hollis - Emp/Fire/Pol	0.15773968%	691,548	0	0	0	0	(1,203)	(777)	0	(2,919)	(4,899)	45,254	26,468	71,722
Hollis Sd - (Sau 41)	0.19122643%	838,358	0	0	3,125	3,125	(1,459)	(942)	0	0	(2,401)	54,862	(29,562)	25,300
Hollis-Brookline Coop (Sau 41)	0.32483601%	1,424,117	0	0	3,591	3,591	(2,478)	(1,600)	0	0	(4,078)	93,193	(49,207)	43,986
Hooksett - Emp/Fire/Police	0.38605748%	1,692,519	0	0	2,150	2,150	(2,945)	(1,902)	0	0	(4,847)	110,757	144,469	255,226
Hooksett Public Library - Emp	0.00213209%	9,347	0	0	0	0	(16)	(11)	0	(41)	(68)	612	282	894
Hooksett Sd - (Sau 15)	0.28307069%	1,241,013	0	0	0	0	(2,159)	(1,394)	0	(2,678)	(6,231)	81,211	(102,379)	(21,168)
Hooksett Sewer Commission	0.00238847%	10,471	0	0	18	18	(18)	(12)	0	0	(30)	685	808	1,493
Hooksett Village Water Precinct	0.00204006%	8,944	0	0	0	0	(16)	(10)	0	(88)	(114)	585	(56)	529
Hopkinton - Emp/Fire/Pol	0.09344826%	409,688	0	0	2,209	2,209	(713)	(460)	0	0	(1,173)	26,810	49,643	76,453
Hopkinton Sd - Emp/Teach	0.27012476%	1,184,257	0	0	2,354	2,354	(2,060)	(1,331)	0	0	(3,391)	77,497	(46,928)	30,569
Hudson - Emp/Fire/Pol	0.67909400%	2,977,224	0	0	2,689	2,689	(5,180)	(3,345)	0	0	(8,525)	194,828	230,412	425,240
Hudson Sd - Emp/Teach	0.68989689%	3,024,585	0	0	0	0	(5,262)	(3,398)	0	(7,679)	(16,339)	197,927	(241,705)	(43,778)
Inter-Lakes Sd - (Sau 02)	0.34807208%	1,525,987	0	0	2,217	2,217	(2,655)	(1,715)	0	0	(4,370)	99,860	(72,087)	27,773
Jackson - Emp/Pol/Fire	0.01128715%	49,484	0	0	207	207	(86)	(56)	0	0	(142)	3,238	3,060	6,298
Jackson Sd - (Sau 09)	0.01602903%	70,273	0	0	525	525	(122)	(79)	0	0	(201)	4,599	1,876	6,475
Jaffrey - Emp/Fire/Pol	0.10375373%	454,868	0	0	842	842	(791)	(511)	0	0	(1,302)	29,766	38,984	68,750
Jaffrey-Rindge Coop Sd	0.33654827%	1,475,465	0	0	0	0	(2,567)	(1,658)	0	(5,341)	(9,566)	96,553	(146,878)	(50,325)
Jefferson - Emp	0.00068367%	2,997	0	0	0	0	(5)	(3)	0	(11)	(19)	196	75	271
John Stark Reg Sd - (Sau 24)	0.18083331%	792,930	0	0	0	0	(1,379)	(891)	0	(3,382)	(5,652)	51,880	(87,389)	(35,509)
Kearsarge Reg Coop Sd	0.52114616%	2,284,763	0	0	0	0	(3,975)	(2,567)	0	(4,536)	(11,078)	149,513	(171,037)	(21,524)
Keene - Emp/Fire/Pol	0.73849892%	3,237,661	0	0	647	647	(5,633)	(3,638)	0	0	(9,271)	211,870	219,235	431,105
Keene Sd - (Sau 29)	0.78948943%	3,461,209	0	0	0	0	(6,022)	(3,889)	0	(17,758)	(27,669)	226,499	(384,431)	(157,932)
Kensington - Police	0.02594665%	113,753	0	0	675	675	(198)	(128)	0	0	(326)	7,444	15,197	22,641
Kensington Sd - (Sau 16)	0.03878521%	170,039	0	0	1,367	1,367	(296)	(191)	0	0	(487)	11,127	(2,047)	9,080
Kingston - Emp/Fire/Pol	0.06781715%	297,318	0	0	370	370	(517)	(334)	0	0	(851)	19,456	22,651	42,107
Laconia - Emp/Fire/Pol	0.56584118%	2,480,711	0	0	1,090	1,090	(4,316)	(2,787)	0	0	(7,103)	162,336	170,472	332,808
Laconia Housing & Redevelopmnt	0.00706022%	30,953	0	0	108	108	(54)	(35)	0	0	(89)	2,026	2,657	4,683

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Laconia Sd - Empl/Teach	0.46675921%	\$ 2,046,324	\$ -	\$ -	\$ 4,505	\$ 4,505	\$ (3,560)	\$ (2,299)	\$ -	\$ -	\$ (5,859)	\$ 133,910	\$ (105,807)	\$ 28,103
Laconia Water Works - Emp	0.00664169%	29,118	0	0	128	128	(51)	(33)	0	0	(84)	1,905	2,554	4,459
Lafayette Reg Coop Sd (Sau 35)	0.03696647%	162,065	0	0	0	0	(282)	(182)	0	(116)	(580)	10,605	(10,338)	267
Lakes Region Mutual Fire Aid	0.00940487%	41,232	0	0	0	0	(72)	(46)	0	(2,933)	(3,051)	2,698	(19,441)	(16,743)
Lakes Region Planning Comm.	0.00134324%	5,889	0	0	0	0	(10)	(7)	0	(25)	(42)	385	168	553
Lancaster - Emp/Fire/Pol	0.04825582%	211,559	0	0	0	0	(368)	(238)	0	(3,101)	(3,707)	13,844	(7,891)	5,953
Landaff Sd - (Sau 35)	0.00237970%	10,433	0	0	0	0	(18)	(12)	0	(34)	(64)	683	(947)	(264)
Langdon - Police	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(1,414)	(1,414)
Lebanon - Emp/Fire/Pol	0.51092614%	2,239,957	0	0	0	0	(3,897)	(2,517)	0	(2,994)	(9,408)	146,581	131,382	277,963
Lebanon Sd(Sau 88) - Emp/Teach	0.56186625%	2,463,284	0	0	5,241	5,241	(4,286)	(2,768)	0	0	(7,054)	161,196	(107,794)	53,402
Lee - Emp/Fire/Pol	0.06204100%	271,995	0	0	3,319	3,319	(473)	(306)	0	0	(779)	17,799	44,526	62,325
Lempster - Emp/Pol	0.00131914%	5,783	0	0	0	0	(10)	(6)	0	(135)	(151)	378	(970)	(592)
Lempster Sd Emp/Teachers	0.02613948%	114,598	0	0	0	0	(199)	(129)	0	(1,648)	(1,976)	7,499	(13,883)	(6,384)
Lincoln - Emp/Pol	0.05576525%	244,481	0	0	0	0	(425)	(275)	0	(1,394)	(2,094)	15,999	9,171	25,170
Lincoln-Woodstock Sd	0.10887469%	477,319	0	0	0	0	(830)	(536)	0	(1,020)	(2,386)	31,235	(34,327)	(3,092)
Lisbon - Police	0.01801431%	78,977	0	0	0	0	(137)	(89)	0	(98)	(324)	5,646	5,646	10,814
Lisbon Reg Sd - (Sau 35)	0.09011317%	395,066	0	0	0	0	(687)	(444)	0	(896)	(2,027)	25,853	(36,617)	(10,764)
Litchfield - Emp/Fire/Pol	0.11592177%	508,214	0	0	0	0	(884)	(571)	0	(526)	(1,981)	33,257	31,013	64,270
Litchfield Sd - Emp/Teach	0.31407476%	1,376,939	0	0	2,576	2,576	(2,396)	(1,547)	0	0	(3,943)	90,106	(50,214)	39,892
Littleton - Emp/Fire/Pol	0.13406098%	587,738	0	0	4,690	4,690	(1,023)	(660)	0	0	(1,683)	38,461	79,298	117,759
Littleton Public Library - Emp	0.00088965%	3,900	0	0	0	0	(7)	(4)	0	(48)	(59)	255	(108)	147
Littleton Sd - Emp/Teach	0.21939283%	961,843	0	0	2,546	2,546	(1,673)	(1,081)	0	0	(2,754)	62,942	(73,926)	(10,984)
Littleton Water & Light Dept	0.00747218%	32,759	0	0	35	35	(57)	(37)	0	0	(94)	2,144	1,799	3,943
Londonderry - Emp/Fire/Pol	0.90604885%	3,972,219	0	0	0	0	(6,911)	(4,463)	0	(6,907)	(18,281)	259,939	244,718	504,657
Londonderry Sd - Emp/Teach	1.12962478%	4,952,401	0	0	0	0	(8,616)	(5,565)	0	(9,102)	(23,283)	324,082	(413,013)	(88,931)
Loudon - Emp/Fire/Pol	0.06644542%	291,304	0	0	0	0	(507)	(327)	0	(1,871)	(2,705)	19,063	11,557	30,620
Lyme - Emp/Pol	0.01428698%	62,636	0	0	314	314	(109)	(70)	0	0	(179)	4,099	7,677	11,776
Lyme Sd - (Sau 76)	0.07047952%	308,990	0	0	2,420	2,420	(538)	(347)	0	0	(885)	20,220	(2,866)	17,354
Lyndeborough - Police	0.00073188%	3,209	0	0	0	0	(6)	(4)	0	(1,927)	(1,937)	210	(14,362)	(14,152)
Madison - Emp/Pol	0.02536597%	111,207	0	0	0	0	(193)	(125)	0	(284)	(602)	7,277	7,363	14,640
Madison Sd - (Sau 13)	0.04496455%	197,130	0	0	0	0	(343)	(221)	0	(578)	(1,142)	12,900	(14,304)	(1,404)
Manchester - Fire/Pol	3.72662342%	16,337,931	0	0	15,413	15,413	(28,425)	(18,357)	0	0	(46,782)	1,069,144	1,271,579	2,340,723
Manchester Sd - Empl/Teacher	2.90552295%	12,738,136	0	0	0	0	(22,162)	(14,313)	0	(59,394)	(95,869)	833,575	(1,363,594)	(530,019)
Marlborough - Emp/Pol	0.01861690%	81,619	0	0	0	0	(142)	(92)	0	(798)	(1,032)	5,341	1,234	6,575
Marlborough Sd - (Sau 29)	0.04463367%	195,679	0	0	371	371	(340)	(220)	0	0	(560)	12,805	(4,301)	8,504
Marlow - Emp	0.00113726%	4,986	0	0	0	0	(9)	(6)	0	(11)	(26)	326	176	502
Marlow Sd - (Sau 29)	0.01026822%	45,017	0	0	0	0	(78)	(51)	0	(230)	(359)	2,946	(4,701)	(1,755)
Mascenic Reg Sd - (Sau 87)	0.21027940%	921,888	0	0	3,294	3,294	(1,604)	(1,036)	0	0	(2,640)	60,328	(26,459)	33,869
Mascoma Valley Sd - Emp/Teach	0.30876316%	1,353,652	0	0	636	636	(2,355)	(1,521)	0	0	(3,876)	88,582	(72,321)	16,261
Mason - Police	0.01759797%	77,151	0	0	1,854	1,854	(134)	(87)	0	0	(221)	5,049	19,518	24,567
Mason Sd (Sau 89)	0.01803841%	79,082	0	0	1,722	1,722	(138)	(89)	0	0	(227)	5,175	11,372	16,547
Maxfield Public Library	0.00000000%	0	0	0	0	0	0	0	0	(245)	(245)	0	(1,948)	(1,948)
Meredith - Emp/Fire/Pol	0.12150947%	532,711	0	0	1,133	1,133	(927)	(599)	0	0	(1,526)	34,860	37,892	72,752
Meriden Village Water District	0.00033964%	1,489	0	0	0	0	(3)	(2)	0	0	(5)	97	82	179
Merrimack - Emp/Fire/Pol	0.62906985%	2,757,912	0	0	0	0	(4,798)	(3,099)	0	(882)	(8,779)	180,476	179,147	359,623
Merrimack County - Emp/Pol	0.78892189%	3,458,721	0	0	1,205	1,205	(6,017)	(3,886)	0	0	(9,903)	226,336	232,237	458,573
Merrimack Sd - Emp/Teach	0.89048437%	3,903,982	0	0	1,521	1,521	(6,792)	(4,387)	0	0	(11,179)	255,474	(220,676)	34,798
Merrimack Valley Sd (Sau 46)	0.56162521%	2,462,227	0	0	0	0	(4,284)	(2,767)	0	(11,467)	(18,518)	161,127	(223,993)	(62,866)
Merrimack Village District	0.00616838%	27,043	0	0	131	131	(47)	(30)	0	0	(77)	1,770	2,928	4,698
Middleton - Police	0.02065258%	90,543	0	0	0	0	(158)	(102)	0	(478)	(738)	5,925	2,499	8,424

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense	
Middleton Sd - Emp/Teach	0.02580422%	\$ 113,129	\$ -	\$ -	\$ 206	\$ 206	\$ (197)	\$ (127)	\$ -	\$ -	\$ (324)	\$ 7,403	\$ (2,420)	\$ 4,983	
Milan Sd - (Sau 20)	0.01818522%	79,726	0	0	385	385	(139)	(90)	0	0	(229)	5,217	(3,420)	1,797	
Milford - Emp/Fire/Pol	0.23522026%	1,031,232	0	0	3,667	3,667	(1,794)	(1,159)	0	0	(2,953)	67,483	98,040	165,523	
Milford Area Communication Ctr	0.00215181%	9,434	0	0	1	1	(16)	(11)	0	0	(27)	617	602	1,219	
Milford Sd - Empl/Teacher	0.58760911%	2,576,144	0	0	2,582	2,582	(4,482)	(2,895)	0	0	(7,377)	168,581	(134,239)	34,342	
Milton - Emp/Fire/Pol	0.05772204%	253,060	0	0	0	0	(440)	(284)	0	(238)	(962)	16,560	16,389	32,949	
Milton Sd - (Sau 64)	0.12772606%	559,965	0	0	1,123	1,123	(974)	(629)	0	0	(1,603)	36,644	(22,785)	13,859	
Monadnock Reg Sd - (Sau 93)	0.39306073%	1,723,222	0	0	0	0	(2,998)	(1,936)	0	(2,213)	(7,147)	112,767	(138,686)	(25,919)	
Monroe - Emp	0.00051275%	2,248	0	0	0	0	(4)	(3)	0	(64)	(71)	147	(373)	(226)	
Monroe Sd - Emp/Tch	0.03008593%	131,900	0	0	0	0	(229)	(148)	0	(178)	(555)	8,631	(5,135)	3,496	
Mont Vernon - Emp/Pol	0.02204402%	96,643	0	0	0	0	(168)	(109)	0	(181)	(458)	6,324	5,743	12,067	
Mont Vernon Sd - (Sau 39)	0.05118552%	224,403	0	0	2,600	2,600	(390)	(252)	0	0	(642)	14,685	12,562	27,247	
Moultonborough - Emp/Fire/Pol	0.10147044%	444,858	0	0	0	0	(774)	(500)	0	(393)	(1,667)	29,111	25,919	55,030	
Moultonborough Sd - Emp/Teach	0.19608226%	859,646	0	0	3,513	3,513	(1,496)	(966)	0	(2,462)	56,255	(21,095)	35,160	35,160	
Nashua - Emp/Fire/Pol	2.98060411%	13,067,300	0	0	0	0	(22,734)	(14,682)	0	(16,786)	(54,202)	855,116	795,724	1,650,840	
Nashua Airport Authority - Emp	0.00162372%	7,119	0	0	5	5	(12)	(8)	0	0	(20)	466	544	1,010	
Nashua Housing Redevelop Auth	0.00815366%	35,747	0	0	0	0	(62)	(40)	0	(133)	(235)	2,339	1,062	3,401	
Ne Interstate Water Pol Cntrl	0.00000000%	0	0	0	0	0	0	0	0	(308)	(308)	0	(2,865)	(2,865)	
Nelson - Emp	0.00110877%	4,861	0	0	0	0	(8)	(5)	0	(16)	(29)	318	184	502	
Nelson Sd - (Sau 29)	0.01461786%	64,086	0	0	713	713	(111)	(72)	0	0	(183)	4,194	1,732	5,926	
New Boston - Police	0.04680959%	205,218	0	0	1,153	1,153	(357)	(231)	0	0	(588)	13,429	27,342	40,771	
New Boston Sd - (Sau 19)	0.10854162%	475,859	0	0	0	0	(828)	(535)	0	(113)	(1,476)	31,140	(29,979)	1,161	
New Castle - Emp/Fire/Pol	0.03781010%	165,764	0	0	0	0	(288)	(186)	0	(1,453)	(1,927)	10,847	1,121	11,968	
New Castle Sd - (Sau 50)	0.01895874%	83,117	0	0	120	120	(145)	(93)	0	0	(238)	5,439	373	5,812	
New Durham - Emp/Pol	0.02764049%	121,179	0	0	0	0	(211)	(136)	0	(140)	(487)	7,930	11,035	18,965	
New Hampton - Emp/Pol/Fire	0.03215447%	140,969	0	0	49	49	(245)	(158)	0	0	(403)	9,225	9,840	19,065	
New Ipswich - Emp/Pol	0.03332022%	146,080	0	0	142	142	(254)	(164)	0	0	(418)	9,559	10,880	20,439	
New London - Emp/Fire/Pol	0.07363274%	322,814	0	0	1,167	1,167	(562)	(363)	0	0	(925)	21,125	30,928	52,053	
New London-Springfield Wtr Sys	0.00110877%	4,861	0	0	8	8	(8)	(5)	0	0	(13)	318	353	671	
Newbury - Police	0.02541417%	111,419	0	0	2,194	2,194	(194)	(125)	0	0	(319)	7,291	21,886	29,177	
Newfields - Emp/Pol	0.01795953%	78,737	0	0	0	0	(137)	(88)	0	(8)	(233)	5,152	5,135	10,287	
Newfields Sd - (Sau 16)	0.03317779%	145,455	0	0	0	0	(253)	(163)	0	(765)	(1,181)	9,518	(16,635)	(7,117)	
Newfound Area Sd - Emp/Teach	0.29984037%	1,314,534	0	0	3,049	3,049	(2,287)	(1,477)	0	0	(3,764)	86,022	(49,772)	36,250	
Newington - Emp/Fire/Pol	0.14262002%	625,262	0	0	2,351	2,351	(1,088)	(703)	0	0	(1,791)	40,917	62,612	103,529	
Newington Sd - (Sau 50)	0.01702824%	74,654	0	0	0	0	(130)	(84)	0	(965)	(1,179)	4,885	(12,417)	(7,532)	
Newmarket - Emp/Pol/Fire	0.11253190%	493,352	0	0	1,355	1,355	(858)	(554)	0	0	(1,412)	32,285	45,155	77,440	
Newmarket Sd - Emp/Teach	0.25606567%	1,122,620	0	0	298	298	(1,953)	(1,261)	0	0	(3,214)	73,464	(78,315)	(4,851)	
Newport - Emp/Fire/Pol	0.12973763%	568,784	0	0	3,658	3,658	(990)	(639)	0	0	(1,629)	37,221	63,700	100,921	
Newport Sd - (Sau 43)	0.19667609%	862,250	0	0	1,231	1,231	(1,500)	(969)	0	0	(2,469)	56,425	(49,157)	7,268	
Newton - Emp/Pol	0.03920812%	171,893	0	0	0	0	(299)	(193)	0	(447)	(939)	11,249	10,691	21,940	
Next Charter School	0.01203218%	52,750	0	0	0	0	(92)	(59)	0	(44)	(195)	3,452	(1,711)	1,741	
Nh Community Developmental Fin	0.00193707%	8,492	0	0	0	0	(15)	(10)	0	(1)	(26)	556	(224)	332	
Nh Land & Community Heritage	0.00251337%	11,019	0	0	45	45	(19)	(12)	0	0	(31)	721	194	915	
Nh Municipal Bond Bank - Emp	0.00133228%	5,841	0	0	0	0	(7)	(7)	0	(10)	(27)	382	(467)	(85)	
North Conway Wtr Prct&Fire Dep	0.01802745%	79,034	0	0	368	368	(138)	(89)	0	0	(227)	5,172	8,174	13,346	
North Country Charter Academy	0.00817776%	35,852	0	0	219	219	(62)	(40)	0	0	(102)	2,346	(486)	1,860	
North Country Education Servc	0.01601588%	70,215	0	0	0	0	(122)	(79)	0	(1,213)	(1,414)	4,595	(24,518)	(19,923)	
North Hampton - Emp/Fire/Pol	0.17785540%	779,738	0	0	0	0	(1,357)	(876)	0	(733)	(2,966)	51,026	47,032	98,058	
North Hampton Sd - (Sau 21)	0.12895097%	565,335	0	0	0	0	(984)	(635)	0	(2,447)	(4,066)	36,995	(66,132)	(29,137)	
Northfield - Emp/Pol	0.04707911%	206,400	0	0	0	0	(359)	(232)	0	(1,887)	(2,478)	13,507	176	13,683	

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources						OPEB Expense	
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Northumberland - Emp/Pol	0.01208915%	\$ 53,000	\$ -	\$ -	\$ 2,065	\$ 2,065	\$ (92)	\$ (60)	\$ -	\$ -	\$ (152)	\$ 3,468	\$ 22,326	\$ 25,794
Northumberland Sd - (Sau 58)	0.08557508%	375,171	0	0	0	0	(653)	(422)	0	(1,862)	(2,937)	24,551	(26,960)	(2,409)
Northwood - Emp/Fire/Pol	0.05810112%	254,722	0	0	0	0	(443)	(286)	0	(570)	(1,299)	16,669	8,512	25,181
Northwood Sd - (Sau 44)	0.07678595%	336,638	0	0	1,267	1,267	(586)	(378)	0	0	(964)	22,029	(7,718)	14,311
Nottingham - Fire/Pol	0.04643707%	203,585	0	0	361	361	(354)	(229)	0	0	(583)	13,322	16,725	30,047
Nottingham Sd - (Sau 44)	0.11260421%	493,669	0	0	0	0	(859)	(555)	0	(787)	(2,201)	32,305	(38,320)	(6,015)
Orford - Emp/Pol	0.00718732%	31,510	0	0	2,847	2,847	(55)	(35)	0	0	(90)	2,062	21,358	23,420
Ossipee - Emp/Pol	0.07047514%	308,971	0	0	1,266	1,266	(538)	(347)	0	0	(885)	20,219	30,491	50,710
Oyster River Coop Sd	0.63766395%	2,795,590	0	0	0	0	(4,864)	(3,141)	0	(4,782)	(12,787)	182,942	(201,602)	(18,660)
Pease Development Authority	0.08034017%	352,220	0	0	0	0	(613)	(396)	0	(1,790)	(2,799)	23,049	(25,341)	(2,292)
Pelham - Emp/Fire/Pol	0.33496837%	1,468,539	0	0	9,442	9,442	(2,555)	(1,650)	0	0	(4,205)	96,100	184,655	280,755
Pelham Sd - (Sau 28)	0.37982336%	1,665,188	0	0	0	0	(2,897)	(1,871)	0	(945)	(5,713)	108,969	(114,503)	(5,534)
Pembroke - Emp/Pol/Fire	0.07306082%	320,307	0	0	0	0	(557)	(360)	0	(3,302)	(4,219)	20,961	2,742	23,703
Pembroke Sd - (Sau 53)	0.36676348%	1,607,932	0	0	0	0	(2,797)	(1,807)	0	(8,476)	(13,080)	105,222	(192,695)	(87,473)
Pemi Baker Coop - (Sau 48)	0.18626762%	816,618	0	0	0	0	(1,421)	(918)	0	(1,240)	(3,579)	53,439	(59,335)	(5,896)
Penacook Boscawen Water Prcnct	0.00000000%	0	0	0	0	0	0	0	0	0	(62)	0	(725)	(725)
Peterborough - Emp/Fire/Pol	0.11334047%	496,897	0	0	0	0	(864)	(558)	0	(3,894)	(5,316)	32,517	11,361	43,878
Piermont Police	0.00558551%	24,487	0	0	136	136	(43)	(28)	0	0	(71)	1,602	2,647	4,249
Piermont Sd - (Sau 23)	0.01537384%	67,401	0	0	92	92	(117)	(76)	0	0	(193)	4,411	(3,820)	591
Pittsburg - Emp/Pol	0.00686301%	30,088	0	0	178	178	(52)	(34)	0	0	(86)	1,969	3,751	5,720
Pittsburg Sd - (Sau 07)	0.03116403%	136,627	0	0	0	0	(238)	(154)	0	(163)	(555)	8,941	(16,022)	(7,081)
Pittsfield - Emp/Fire/Pol	0.05109568%	224,009	0	0	0	0	(390)	(252)	0	(5,371)	(6,013)	14,659	(33,946)	(19,287)
Pittsfield Sd - (Sau 51)	0.12973325%	568,765	0	0	168	168	(990)	(639)	0	0	(1,629)	37,220	(39,701)	(2,481)
Plainfield - Emp/Pol	0.02136474%	93,665	0	0	0	0	(163)	(105)	0	(421)	(689)	6,129	3,661	9,790
Plainfield Sd - Emp/Teach	0.06498386%	284,896	0	0	746	746	(496)	(320)	0	0	(816)	18,643	(9,560)	9,083
Plaislow - Emp/Fire/Pol	0.14387780%	630,776	0	0	0	0	(1,097)	(709)	0	(3,936)	(5,742)	41,278	15,362	56,640
Plaislow Public Library - Emp	0.00116137%	5,092	0	0	95	95	(9)	(6)	0	0	(15)	333	1,131	1,464
Plymouth - Emp/Fire/Pol	0.15033762%	659,097	0	0	2,105	2,105	(1,147)	(741)	0	0	(1,888)	43,131	62,320	105,451
Plymouth Sd - (Sau 48)	0.11670624%	511,653	0	0	0	0	(890)	(575)	0	(3,658)	(5,123)	33,482	(70,630)	(37,148)
Plymouth Village Water & Sewer	0.00431896%	18,935	0	0	82	82	(33)	(21)	0	0	(54)	1,239	1,928	3,167
Portsmouth - Emp/Pol	1.04685889%	4,589,546	0	0	4,134	4,134	(7,985)	(5,157)	0	0	(13,142)	300,337	363,874	664,211
Portsmouth Housing Authority	0.00999431%	43,816	0	0	205	205	(76)	(49)	0	0	(125)	2,867	4,096	6,963
Portsmouth Sd - Empl/Teacher	0.84563376%	3,707,352	0	0	42	42	(6,450)	(4,166)	0	0	(10,616)	242,607	(202,592)	40,015
Portsmouth-Josie F. Prescott	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(162)	(162)
Profile Coop Sd - (Sau 35)	0.07720010%	338,454	0	0	41	41	(589)	(380)	0	0	(969)	22,148	(17,031)	5,117
Prospect Mountain High School	0.12513161%	548,591	0	0	725	725	(954)	(616)	0	0	(1,570)	35,899	(26,575)	9,324
Raymond - Emp/Fire/Pol	0.13331157%	584,453	0	0	0	0	(1,017)	(657)	0	(235)	(1,909)	38,246	37,149	75,395
Raymond Sd - Emp/Teach	0.30140931%	1,321,412	0	0	0	0	(2,299)	(1,485)	0	(110)	(3,894)	86,472	(89,614)	(3,142)
Richmond-Pol	0.00000000%	0	0	0	0	0	0	0	0	(323)	(323)	0	(2,058)	(2,058)
Rindge - Emp/Fire/Pol	0.05895352%	258,459	0	0	64	64	(450)	(290)	0	0	(740)	16,913	18,026	34,939
Rivendell Interstate Sd	0.04292668%	188,195	0	0	7,020	7,020	(327)	(211)	0	0	(538)	12,315	51,204	63,519
Rochester - Emp/Fire/Pol	0.61062605%	2,677,052	0	0	0	0	(4,658)	(3,008)	0	(12,241)	(19,907)	175,185	93,950	269,135
Rockingham County-Emp/Pol/Fire	0.61933629%	2,715,239	0	0	0	0	(4,724)	(3,051)	0	(10,023)	(17,798)	177,684	100,459	278,143
Rockingham Planning Comm - Emp	0.00223070%	9,780	0	0	0	0	(17)	(11)	0	(78)	(106)	640	(10)	630
Rollinsford - Emp/Pol	0.02002588%	87,796	0	0	0	0	(153)	(99)	0	(1,725)	(1,977)	5,745	(5,097)	648
Rollinsford Sd - (Sau 56)	0.03920593%	171,883	0	0	410	410	(299)	(193)	0	0	(492)	11,248	(7,216)	4,032
Rumney - Emp/Pol	0.01025946%	44,979	0	0	4	4	(78)	(51)	0	0	(129)	2,943	2,904	5,847
Rumney Sd - (Sau 48) Emp/Teach	0.03806429%	166,878	0	0	1,842	1,842	(290)	(188)	0	0	(478)	10,920	8,855	19,775
Rye - Emp/Fire/Pol	0.15183205%	665,649	0	0	0	0	(1,158)	(748)	0	(6,551)	(8,457)	43,560	8,155	51,715
Rye Sd - (Sau 50)	0.15784924%	692,029	0	0	0	0	(1,204)	(778)	0	(1,492)	(3,474)	45,286	(40,377)	4,909

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Rye Water District - Emp	0.00158866%	\$ 6,965	\$ -	\$ -	\$ -	\$ -	\$ (12)	\$ (8)	\$ -	\$ (56)	\$ (76)	\$ 456	\$ 13	\$ 469	
Salem - Emp/Fire/Pol	1.22157422%	5,355,517	0	0	8,288	8,288	(9,317)	(6,017)	0	(15,334)	350,462	460,739	811,201		
Salem Housing Authority - Emp	0.00229205%	10,049	0	0	0	0	(17)	(11)	0	(77)	658	491	1,149		
Salem Sd - Emp/Teach	0.96110194%	4,213,578	0	0	0	0	(7,331)	(4,734)	0	(4,744)	(16,809)	275,734	(39,584)		
Salisbury - Emp	0.00033088%	1,451	0	0	0	0	(3)	(2)	0	(4)	95	40	135		
Sanborn Regional Sd (Sau 17)	0.43904422%	1,924,819	0	0	0	0	(3,349)	(2,163)	0	(5,028)	(10,540)	125,959	(176,999)		
Sanbornton - Emp/Fire/Pol	0.04652911%	203,989	0	0	50	50	(355)	(229)	0	(584)	13,349	19,200	32,549		
Sanbornton Public Library	0.00047769%	2,094	0	0	4	4	(4)	(2)	0	(6)	137	156	293		
Sandown - Emp/Fire/Pol	0.05316423%	233,078	0	0	78	78	(406)	(262)	0	(668)	15,252	16,507	31,759		
Sandown Public Library	0.00044263%	1,941	0	0	21	21	(3)	(2)	0	(5)	127	366	493		
Sandwich - Police/Fire	0.01679159%	73,616	0	0	1,750	1,750	(128)	(83)	0	(211)	4,817	19,660	24,477		
Sau 02 - Emp/Teach	0.00847358%	37,149	0	0	1,887	1,887	(65)	(42)	0	(107)	2,431	17,343	19,774		
Sau 03 - Emp/Teach	0.27761885%	1,217,112	0	0	0	0	(2,118)	(1,368)	0	(5,826)	(9,312)	79,647	(46,958)		
Sau 06 - Emp	0.00503331%	22,067	0	0	0	0	(38)	(25)	0	(530)	(593)	1,444	(3,126)		
Sau 07 - Emp/Teach	0.00599527%	26,284	0	0	5	5	(46)	(30)	0	(76)	1,720	1,007	2,727		
Sau 09 - Emp/Teach	0.00721361%	31,625	0	0	181	181	(55)	(36)	0	(91)	2,070	2,538	4,608		
Sau 10 (Derry Coop Sd)	0.82688977%	3,625,177	0	0	0	0	(6,307)	(4,073)	0	(19,342)	(29,722)	237,229	(384,586)		
Sau 13 - Emp	0.00732098%	32,096	0	0	947	947	(56)	(36)	0	(92)	2,100	10,084	12,184		
Sau 15 - Emp/Teach	0.00476598%	20,895	0	0	0	0	(36)	(23)	0	(97)	1,367	874	2,241		
Sau 16 - Emp/Teach	0.01855116%	81,330	0	0	667	667	(141)	(91)	0	(232)	5,322	6,828	12,150		
Sau 18 - Emp/Teach	0.00000000%	0	0	0	0	0	0	0	0	(7,040)	(7,040)	0	(80,380)		
Sau 19 - Emp/Teach	0.01334255%	58,495	0	0	0	0	(102)	(66)	0	(232)	(400)	3,828	(1,972)		
Sau 20 - Emp	0.00317513%	13,920	0	0	26	26	(24)	(16)	0	(40)	911	1,028	1,939		
Sau 21 - Emp/Teach	0.00852836%	37,389	0	0	1,072	1,072	(65)	(42)	0	(107)	2,447	11,264	13,711		
Sau 23 - Emp/Teach	0.02701379%	118,431	0	0	0	0	(206)	(133)	0	(334)	(673)	7,750	39		
Sau 24 - Emp/Teach	0.02652952%	116,308	0	0	2,079	2,079	(202)	(131)	0	(333)	7,611	13,658	21,269		
Sau 29 - Emp/Teach	0.02210100%	96,893	0	0	1,488	1,488	(169)	(109)	0	(278)	6,341	16,817	23,158		
Sau 34 - Emp/Teach	0.00448550%	19,665	0	0	246	246	(34)	(22)	0	(56)	1,287	3,028	4,315		
Sau 35 - Emp/Teach	0.01136604%	49,830	0	0	677	677	(87)	(56)	0	(143)	3,261	4,404	7,665		
Sau 39 - Emp	0.00785346%	34,430	0	0	0	0	(60)	(39)	0	(602)	(701)	2,253	(2,623)		
Sau 41 - Emp	0.01035368%	45,392	0	0	1,897	1,897	(79)	(51)	0	(130)	2,970	18,098	21,068		
Sau 42	2.44226098%	10,707,144	0	0	0	0	(18,628)	(12,031)	0	(25,051)	(55,710)	700,669	(863,513)		
Sau 44 - Emp/Teach	0.02815543%	123,437	0	0	0	0	(215)	(139)	0	(355)	(709)	8,078	(5,152)		
Sau 46 - Emp	0.00700106%	30,693	0	0	1,424	1,424	(53)	(34)	0	(87)	2,009	12,538	14,547		
Sau 48 - Emp/Teach	0.01459376%	63,981	0	0	3,050	3,050	(111)	(72)	0	(183)	4,187	27,308	31,495		
Sau 50 - Emp/Teach	0.00816242%	35,785	0	0	0	0	(62)	(40)	0	(1,284)	(1,386)	2,342	(10,128)		
Sau 53 - Emp/Teach	0.06313005%	276,769	0	0	943	943	(482)	(311)	0	(793)	18,112	(3,595)	14,517		
Sau 54 (Rochester Sd)	0.97653714%	4,281,247	0	0	0	0	(7,448)	(4,810)	0	(7,307)	(19,565)	280,162	(400,216)		
Sau 55 - Emp	0.00838155%	36,746	0	0	447	447	(64)	(41)	0	(105)	2,405	5,341	7,746		
Sau 56 - Emp/Teach	0.01027479%	45,046	0	0	235	235	(78)	(51)	0	(129)	2,948	1,651	4,599		
Sau 58 - Emp	0.00213209%	9,347	0	0	0	0	(16)	(11)	0	(43)	612	308	920		
Sau 64 - Emp/Teach	0.00000000%	0	0	0	0	0	0	0	0	0	0	(2,481)	(2,481)		
Sau 67 - Emp/Teachers	0.00589228%	25,832	0	0	0	0	(45)	(29)	0	(338)	(412)	1,690	(3,268)		
Sau 70 - Emp	0.00829171%	36,352	0	0	102	102	(63)	(41)	0	(104)	2,379	240	2,619		
Sau 71 Emp/Teacher	0.00000000%	0	0	0	0	0	0	0	0	0	0	0	(3,925)		
Seabrook - Fire/Pol	0.44572535%	1,954,109	0	0	0	0	(3,400)	(2,196)	0	(3,074)	(8,670)	117,724	245,600		
Seabrook Sd (Sau 21)	0.20844093%	913,828	0	0	0	0	(1,590)	(1,027)	0	(781)	(3,398)	59,800	(61,208)		
Seacoast Charter Sch - Teach	0.02273208%	99,660	0	0	38	38	(173)	(112)	0	(285)	6,522	(2,826)	3,696		
Shaker Regional Sd - (Sau 80)	0.33434387%	1,465,801	0	0	205	205	(2,550)	(1,647)	0	(4,197)	95,921	(80,784)	15,137		
Shelburne - Emp	0.00102770%	4,506	0	0	150	150	(8)	(5)	0	(13)	295	1,476	1,771		

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Somersworth - Emp/Fire/Pol	0.27258335%	\$ 1,195,036	\$ -	\$ -	\$ -	\$ -	\$ (2,079)	\$ (1,343)	\$ -	\$ (386)	\$ (3,808)	\$ 78,202	\$ 79,734	\$ 157,936
Somersworth Housing Authority	0.00321019%	14,074	0	0	0	0	(24)	(16)	0	(6)	(46)	921	652	1,573
Somersworth Sd - (Sau 56)	0.31516820%	1,381,732	0	0	0	0	(2,404)	(1,553)	0	(2,960)	(6,917)	90,420	(110,883)	(20,463)
Souhegan Coop Sd - (Sau 39)	0.25247858%	1,106,894	0	0	0	0	(1,926)	(1,244)	0	(4,181)	(7,351)	72,434	(118,902)	(46,468)
South Hampton - Police	0.00677974%	29,723	0	0	0	0	(52)	(33)	0	(1,133)	(1,218)	1,945	(6,680)	(4,735)
South Hampton Sd - (Sau 21)	0.02489046%	109,123	0	0	371	371	(190)	(123)	0	0	(313)	7,141	(4,375)	2,766
Southern Nh Planning Comm	0.00345342%	15,140	0	0	74	74	(26)	(17)	0	0	(43)	991	629	1,620
Springfield - Emp/Pol	0.01208258%	52,971	0	0	0	0	(92)	(60)	0	(14)	(166)	3,466	3,524	6,990
Stark - Emp	0.00022570%	989	0	0	0	0	(2)	(1)	0	(2)	(5)	65	78	143
Stark Sd - (Sau 58)	0.00665046%	29,156	0	0	26	26	(51)	(33)	0	0	(84)	1,908	(1,594)	314
State Of New Hampshire	20.62416363%	90,418,624	0	0	219,961	219,961	(157,303)	(101,581)	0	0	(258,884)	5,916,945	2,890,290	8,807,235
Stewartstown - Emp/Pol	0.00023885%	1,047	0	0	3	3	(2)	(1)	0	0	(3)	69	53	122
Stewartstown Sd - (Sau 07)	0.01625692%	71,272	0	0	87	87	(124)	(80)	0	0	(204)	4,664	(2,679)	1,985
Stoddard Sd - (Sau 24)	0.01104173%	48,408	0	0	0	0	(84)	(54)	0	(74)	(212)	3,168	(3,383)	(215)
Strafford - Fire / Police	0.03501625%	153,515	0	0	1,670	1,670	(267)	(172)	0	0	(439)	10,046	22,075	32,121
Strafford County - Emp/Pol	0.74157545%	3,251,149	0	0	3,605	3,605	(5,656)	(3,653)	0	0	(9,309)	212,753	303,157	515,910
Strafford Sd (Sau 44)	0.08995759%	394,384	0	0	0	0	(686)	(443)	0	(2,334)	(3,463)	25,808	(46,804)	(20,996)
Stratford - Emp	0.00053686%	2,354	0	0	0	0	(4)	(3)	0	(3)	(10)	154	110	264
Stratford Sd - (Sau 58)	0.01838463%	80,600	0	0	42	42	(140)	(91)	0	0	(231)	5,274	(4,140)	1,134
Stratham - Emp/Pol	0.09356001%	410,177	0	0	0	0	(714)	(461)	0	(484)	(1,659)	26,842	28,743	55,585
Stratham Sd - (Sau 16)	0.16148672%	707,976	0	0	0	0	(1,232)	(795)	0	(481)	(2,508)	46,329	(55,269)	(8,940)
Sugar Hill - Emp/Pol	0.01162461%	50,964	0	0	251	251	(89)	(57)	0	0	(146)	3,335	9,373	12,708
Sullivan County - Emp/Pol	0.22313111%	978,232	0	0	0	0	(1,702)	(1,099)	0	(643)	(3,444)	64,015	55,795	119,810
Sunapee - Emp/Pol	0.04425020%	193,998	0	0	402	402	(338)	(218)	0	0	(556)	12,695	16,214	28,909
Sunapee Sd (Sau 85)- Emp/Teach	0.16684653%	731,474	0	0	488	488	(1,273)	(822)	0	0	(2,095)	47,867	(38,715)	9,152
Sutton - Police	0.01877248%	82,301	0	0	353	353	(143)	(92)	0	0	(235)	5,386	8,981	14,367
Swanzey - Police/Fire	0.07890928%	345,947	0	0	0	0	(602)	(389)	0	(222)	(1,213)	22,639	21,173	43,812
Swnh District Fire Mutual Aid	0.01282980%	56,247	0	0	0	0	(98)	(63)	0	(5,412)	(5,573)	3,681	(36,018)	(32,337)
Tamworth - Emp/Fire/Pol	0.02730523%	119,709	0	0	3,319	3,319	(208)	(135)	0	0	(343)	7,834	36,154	43,988
Tamworth Sd - (Sau 13)	0.07299289%	320,009	0	0	0	0	(557)	(360)	0	(3,409)	(4,326)	20,941	(50,143)	(29,202)
Thornton - Emp/Pol	0.02759447%	120,977	0	0	45	45	(210)	(136)	0	0	(346)	7,917	12,500	20,417
Thornton Public Library	0.00018187%	797	0	0	1	1	(1)	(1)	0	0	(2)	52	70	122
Thornton Sd - (Sau 48)	0.05991548%	262,676	0	0	0	0	(457)	(295)	0	(694)	(1,446)	17,189	(17,022)	167
Tilton - Emp/Pol	0.09902281%	434,127	0	0	0	0	(755)	(488)	0	(1,561)	(2,804)	28,409	10,608	39,017
Tilton-Northfield Fire Dist	0.08777072%	384,797	0	0	769	769	(669)	(432)	0	0	(1,101)	25,181	34,762	59,943
Timberlane Reg Sd (Sau 55)	0.97419688%	4,270,987	0	0	0	0	(7,431)	(4,799)	0	(26,103)	(38,333)	279,491	(506,176)	(226,685)
Troy - Emp/Pol	0.01194672%	52,376	0	0	0	0	(91)	(59)	0	(839)	(989)	3,427	(5,932)	(2,505)
Troy Water And Sewer	0.00090718%	3,977	0	0	2	2	(7)	(4)	0	0	(11)	260	213	473
Tuftonboro - Emp/Fire/Pol	0.04276891%	187,504	0	0	0	0	(326)	(211)	0	(1,123)	(1,660)	12,270	4,925	17,195
Unity - Emp	0.00095977%	4,208	0	0	75	75	(7)	(5)	0	0	(12)	275	756	1,031
Unity Sd - (Sau 06)	0.01948464%	85,423	0	0	625	625	(149)	(96)	0	0	(245)	5,590	1,844	7,434
Village District Of Eastman	0.00131037%	5,745	0	0	0	0	(10)	(6)	0	(35)	(51)	376	33	409
Village District Of Eidelweiss	0.00099264%	4,352	0	0	0	0	(8)	(5)	0	(22)	(35)	285	149	434
Virtual Learning Academy Chart	0.09570087%	419,563	0	0	7,641	7,641	(730)	(471)	0	0	(1,201)	27,456	39,021	66,477
Wakefield - Emp/Fire/Pol	0.09405085%	412,329	0	0	5,970	5,970	(717)	(463)	0	0	(1,180)	26,983	77,072	104,055
Wakefield Sd - (Sau 101)	0.09568115%	419,477	0	0	2,534	2,534	(730)	(471)	0	0	(1,201)	27,450	(718)	26,732
Walpole - Emp/Pol	0.03965952%	173,872	0	0	3,745	3,745	(302)	(195)	0	0	(497)	11,378	41,900	53,278
Warner - Emp/Pol	0.02543390%	111,505	0	0	0	0	(194)	(125)	0	(1,281)	(1,600)	7,297	(1,218)	6,079
Warner Village Water District	0.00076256%	3,343	0	0	0	0	(6)	(4)	0	(2)	(12)	219	189	408
Warren - Police	0.00443729%	19,454	0	0	0	0	(34)	(22)	0	(69)	(125)	1,273	2,325	3,598

Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Warren Sd - (Sau 23)	0.01970376%	\$ 86,383	\$ -	\$ -	\$ 50	\$ 50	\$ (150)	\$ (97)	\$ -	\$ -	\$ (247)	\$ 5,653	\$ (6,917)	\$ (1,264)
Washington - Emp/Pol	0.00623193%	27,321	0	0	0	0	(48)	(31)	0	(94)	(173)	1,788	3,628	5,416
Washington Sd - (Sau 34)	0.01089273%	47,755	0	0	0	0	(83)	(54)	0	(36)	(173)	3,125	(3,252)	(127)
Waterville Estates Village Dis	0.00219564%	9,626	0	0	0	0	(17)	(11)	0	(77)	(105)	630	198	828
Waterville Valley Emp/Fire/Pol	0.04133583%	181,221	0	0	257	257	(315)	(204)	0	0	(519)	11,859	14,180	26,039
Waterville Valley Sd (Sau 48)	0.01130249%	49,551	0	0	0	0	(86)	(56)	0	(1,142)	(1,284)	3,243	(11,169)	(7,926)
Wearre - Emp/Pol	0.06672152%	292,515	0	0	0	0	(509)	(329)	0	(28)	(866)	19,142	22,786	41,928
Wearre Sd - (Sau 24)	0.18300485%	802,314	0	0	0	0	(1,396)	(901)	0	(7,336)	(9,633)	52,503	(119,739)	(67,236)
Webster - Emp/Pol	0.01038655%	45,536	0	0	400	400	(79)	(51)	0	0	(130)	2,980	4,258	7,238
Weeks Public Library	0.00069682%	3,055	0	0	0	0	(5)	(3)	0	(1)	(9)	200	166	366
Wentworth Sd - (Sau 48)	0.01616051%	70,849	0	0	0	0	(123)	(80)	0	(61)	(264)	4,636	(5,379)	(743)
Westmoreland - Emp	0.00133009%	5,831	0	0	2	2	(10)	(7)	0	0	(17)	382	250	632
Westmoreland Sd - (Sau 29)	0.03115088%	136,569	0	0	291	291	(238)	(153)	0	0	(391)	8,937	(4,864)	4,073
White Mtn Reg Sd - Emp/Teach	0.27319690%	1,197,726	0	0	0	0	(2,084)	(1,346)	0	(6,092)	(9,522)	78,378	(127,088)	(48,710)
Whitefield - Emp/Pol/Fire	0.03403676%	149,221	0	0	1,593	1,593	(260)	(168)	0	0	(428)	9,765	21,849	31,614
Wilmot - Emp/Pol	0.00743712%	32,605	0	0	0	0	(57)	(37)	0	(117)	(211)	2,134	1,327	3,461
Wilton - Pol	0.04292230%	188,176	0	0	0	0	(327)	(211)	0	(45)	(583)	12,314	10,191	22,505
Wilton-Lyndeborough (Sau 63)	0.15483188%	678,800	0	0	3,596	3,596	(1,181)	(763)	0	0	(1,944)	44,420	(3,150)	41,270
Winchester - Emp/Pol	0.03435669%	150,624	0	0	0	0	(262)	(169)	0	(2,835)	(3,266)	9,857	(11,945)	(2,088)
Winchester Sd - (Sau 94)	0.09513771%	417,094	0	0	1,071	1,071	(726)	(469)	0	0	(1,195)	27,294	(10,568)	16,726
Windham - Emp/Fire/Pol	0.35855723%	1,571,955	0	0	0	0	(2,735)	(1,766)	0	(7,128)	(11,629)	102,868	51,369	154,237
Windham Sd - (Sau 95)	0.70006870%	3,069,179	0	0	4,943	4,943	(5,340)	(3,449)	0	0	(8,789)	200,845	(124,476)	76,369
Winnacunnet Coop Sd (Sau 21)	0.35516517%	1,557,084	0	0	2,404	2,404	(2,709)	(1,750)	0	0	(4,459)	101,895	(64,069)	37,826
Winnisquam Reg Sd	0.33123229%	1,452,159	0	0	0	0	(2,526)	(1,632)	0	(4,212)	(8,370)	95,028	(132,026)	(36,998)
Wolfeboro - Emp/Fire/Pol	0.18095602%	793,331	0	0	1,311	1,311	(1,380)	(891)	0	0	(2,271)	51,915	64,143	116,058
Woodstock - Emp/Pol	0.04052507%	177,666	0	0	921	921	(309)	(200)	0	0	(509)	11,626	18,267	29,893
Woodsville Fire District	0.00302831%	13,276	0	0	189	189	(23)	(15)	0	0	(38)	869	2,383	3,252
Woodsville Water & Light Dept	0.00225261%	9,876	0	0	0	0	(17)	(11)	0	(167)	(195)	646	(1,007)	(361)
Total for All Employers	100.000000%	\$ 438,411,116	\$ -	\$ -	\$ 609,114	\$ 609,114	\$ (762,742)	\$ (492,601)	\$ -	\$ (609,114)	\$ (1,864,457)	\$28,689,342	\$ -	\$ 28,689,342

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

Sensitivity Analysis by Employer

As of June 30, 2019				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Albany - Emp	0.0003%	\$ 1,258	\$ 1,166	\$ 1,365
Alexandria - Emp/Pol	0.0103%	45,276	41,946	49,109
Allenstown - Emp/Fire/Pol	0.0681%	298,692	276,721	323,977
Allenstown Sd - (Sau 53)	0.0888%	389,465	360,817	422,434
Allenstown Sewer Commission	0.0000%	0	0	0
Alstead - Police	0.0102%	44,642	41,359	48,421
Alton - Emp/Fire/Pol	0.1038%	455,281	421,792	493,821
Alton Sd - Emp/Teach	0.1244%	545,219	505,114	591,373
Amherst - Fire/Pol	0.1454%	637,338	590,457	691,290
Amherst Sd - (Sau 39)	0.3919%	1,718,294	1,591,901	1,863,751
Andover - Police	0.0062%	27,293	25,285	29,603
Andover Sd - (Sau 46)	0.0541%	237,286	219,832	257,372
Androscoggin Valley Reg Refuse	0.0042%	18,205	16,866	19,746
Antrim - Emp/Pol	0.0373%	163,506	151,479	177,347
Ashland - Emp/Pol	0.0304%	133,130	123,337	144,399
Ashland Electric Dept - Emp	0.0018%	7,935	7,351	8,607
Ashland Sd - (Sau 02)	0.0468%	205,286	190,185	222,664
Atkinson - Emp/Police	0.0515%	225,604	209,009	244,702
Auburn - Emp/Fire/Pol	0.0796%	349,050	323,375	378,598
Auburn Sd - (Sau 15)	0.1246%	546,189	506,013	592,425
Baker Free Library - Emp	0.0000%	0	0	0
Barnstead - Emp/Fire/Pol	0.0564%	247,305	229,114	268,240
Barnstead Sd - Emp/Teach	0.1058%	464,052	429,918	503,335
Barrington - Emp/Pol/Fire	0.0874%	383,115	354,935	415,547
Barrington Sd - Emp/Teach	0.2147%	941,054	871,832	1,020,716
Bartlett - Fire/Pol	0.0232%	101,764	94,278	110,378
Bartlett Sd - (Sau 09)	0.0711%	311,718	288,789	338,106
Bath Sd - (Sau 23)	0.0175%	76,911	71,254	83,422
Bcep Solid Waste District	0.0018%	7,926	7,343	8,596
Bedford - Emp/Fire/Pol	0.5154%	2,259,391	2,093,197	2,450,653
Bedford Sd - Emp/Teach	1.0186%	4,465,533	4,137,061	4,843,549
Belknap County - Emp/Pol	0.2370%	1,038,946	962,524	1,126,895
Belknap County Conserv. Dist	0.0004%	1,576	1,460	1,709
Belmont - Emp/Fire/Pol	0.1540%	675,073	625,416	732,219
Bennington - Emp/Pol	0.0142%	62,184	57,610	67,448
Berlin - Emp/Fire/Pol	0.2632%	1,153,794	1,068,924	1,251,465
Berlin Housing Authority - Emp	0.0017%	7,234	6,702	7,846
Berlin Water Works - Emp	0.0043%	18,704	17,328	20,288
Bethlehem - Emp/Fir/Pol	0.0354%	155,321	143,896	168,469
Bethlehem Sd - (Sau 35)	0.0458%	200,982	186,198	217,995
Boscawen - Emp/Pol	0.0435%	190,712	176,684	206,856
Bow - Emp/Fire/Pol	0.1427%	625,646	579,625	678,608
Bow Sd - Emp/Teach (Sau 67)	0.4256%	1,866,045	1,728,784	2,024,009
Bradford - Police	0.0176%	77,027	71,361	83,547
Brentwood - Emp/Fire/Pol	0.0440%	192,864	178,678	209,191
Brentwood Sd - (Sau 16)	0.0780%	342,114	316,949	371,075
Bristol - Emp/Fire/Pol	0.0955%	418,574	387,785	454,007
Brookline - Emp/Fire/Pol	0.0714%	312,900	289,884	339,388
Brookline Public Library - Emp	0.0005%	2,181	2,020	2,365
Brookline Sd - (Sau 41)	0.1386%	607,547	562,858	658,977

Sensitivity Analysis by Employer

As of June 30, 2019				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
		\$	\$	\$
Campton - Emp/Pol/Fire	0.0494%	\$ 216,545	\$ 200,616	\$ 234,876
Campton Sd - (Sau 48)	0.0920%	403,251	373,589	437,387
Campton/Thornton Fire Dept	0.0105%	46,103	42,711	50,005
Canaan - Emp/Pol	0.0397%	174,141	161,331	188,882
Candia - Police	0.0340%	148,894	137,942	161,499
Candia Sd - (Sau 15)	0.0771%	337,820	312,971	366,417
Canterbury - Emp/Pol/Fire	0.0152%	66,642	61,740	72,283
Carroll - Emp/Fire/Pol	0.0296%	129,729	120,186	140,711
Carroll County - Emp/Pol	0.2436%	1,067,824	989,278	1,158,217
Center Conway Fire Precinct	0.0050%	21,903	20,292	23,757
Center Harbor - Police	0.0182%	79,736	73,871	86,485
Central Hooksett Water Precinct	0.0014%	6,340	5,874	6,877
Charlestown - Emp/Pol	0.0354%	155,283	143,861	168,428
Cheshire County - Emp/Pol	0.2724%	1,194,296	1,106,447	1,295,396
Chester - Emp/Fire/Pol	0.0588%	257,796	238,833	279,619
Chester Sd - (Sau 82)	0.1086%	476,291	441,256	516,610
Chesterfield - Emp/Pol	0.0335%	146,675	135,886	159,092
Chesterfield Sd - (Sau 29)	0.0749%	328,520	304,355	356,330
Chichester - Emp/Pol	0.0266%	116,529	107,958	126,394
Chichester Sd - (Sau 53)	0.0594%	260,313	241,165	282,349
Claremont - Emp/Fire/Pol	0.2442%	1,070,475	991,734	1,161,093
Claremont Sd - (Sau 06)	0.3858%	1,691,481	1,567,061	1,834,669
Clarksville - Emp	0.0003%	1,134	1,050	1,230
Coheco Academy Of The Arts	0.0065%	28,465	26,371	30,874
Colebrook - Emp/Pol	0.0321%	140,700	130,350	152,610
Colebrook Sd - (Sau 07)	0.0839%	368,023	340,952	399,177
Community College System Of Nh	1.0135%	4,443,341	4,116,501	4,819,479
Concord - Emp/Fire/Pol	1.3987%	6,132,142	5,681,079	6,651,240
Concord Sd - Emp/Teach	1.1777%	5,163,354	4,783,552	5,600,442
Contoocook Valley Sd	0.6343%	2,780,728	2,576,185	3,016,122
Conway - Emp/Pol	0.1756%	769,718	713,100	834,876
Conway Sd - (Sau 09)	0.3733%	1,636,483	1,516,108	1,775,015
Conway Village Fire District	0.0344%	150,624	139,544	163,374
Cook Memorial Library	0.0002%	1,095	1,015	1,188
Coos County - Emp/Pol	0.1356%	594,338	550,620	644,650
Coos County Nursing Home - Emp	0.0191%	83,847	77,680	90,945
Cornish - Emp	0.0014%	6,177	5,723	6,700
Cornish Sd - (Sau 100)	0.0257%	112,860	104,558	122,413
Croydon Sd - (Sau 99)	0.0025%	11,067	10,253	12,004
Croydon-Emp	0.0003%	1,489	1,379	1,615
Danville - Pol	0.0279%	122,188	113,200	132,531
Deerfield - Emp/Pol	0.0443%	194,209	179,924	210,649
Deerfield Sd - (Sau 53)	0.1272%	557,727	516,702	604,940
Deering - Police	0.0126%	55,383	51,309	60,071
Derry - Emp/Fire/Pol	1.0157%	4,452,765	4,125,232	4,829,701
Derry Housing Authority - Emp	0.0005%	2,171	2,011	2,355
Dorchester - Emp	0.0001%	471	436	511
Dover - Emp/Fire/Pol/Teacher	1.6535%	7,249,066	6,715,845	7,862,714
Dover Housing Authority	0.0083%	36,496	33,811	39,585
Dresden Sd - (Sau 70)	0.1707%	748,247	693,208	811,588

Sensitivity Analysis by Employer

As of June 30, 2019

Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Dublin - Emp/Fir/Pol	0.0187%	\$ 82,012	\$ 75,980	\$ 88,955
Dunbarton - Emp/Pol	0.0290%	127,347	117,979	138,127
Dunbarton Sd - (Sau 67)	0.0496%	217,294	201,311	235,688
Durham - Emp/Fire/Pol	0.3591%	1,574,424	1,458,613	1,707,702
East Kingston - Emp/Pol/Fire	0.0293%	128,547	119,092	139,429
East Kingston Sd - (Sau 16)	0.0434%	190,117	176,132	206,210
Effingham - Pol	0.0129%	56,612	52,448	61,405
Enfield - Emp/Pol	0.0486%	212,971	197,305	230,999
Epping - Emp/Fire/Pol	0.1426%	625,176	579,189	678,098
Epping Sd - (Sau 14)	0.2544%	1,115,146	1,033,119	1,209,546
Epsom - Emp/Fire/Pol	0.0487%	213,576	197,866	231,656
Epsom Sd - (Sau 53)	0.0983%	430,774	399,088	467,240
Errol Sd - (Sau 20)	0.0053%	23,181	21,476	25,143
Exeter - Emp/Fire/Pol	0.3880%	1,700,896	1,575,783	1,844,880
Exeter Reg Coop Sd - (Sau 16)	0.8490%	3,722,195	3,448,400	4,037,286
Exeter Sd - (Sau 16)	0.3098%	1,358,167	1,258,264	1,473,139
Fall Mountain Reg Sd	0.4156%	1,821,873	1,687,861	1,976,098
Farmington - Fire/Pol	0.0744%	326,282	302,282	353,903
Farmington Sd - (Sau 61)	0.2282%	1,000,567	926,968	1,085,267
Fitzwilliam - Emp/Pol	0.0170%	74,442	68,967	80,744
Francestown - Emp/Pol	0.0014%	6,110	5,660	6,627
Franconia - Police	0.0167%	73,021	67,649	79,202
Franklin - Emp/Fire/Pol	0.2423%	1,062,319	984,178	1,152,246
Franklin Sd - (Sau 18)	0.2046%	897,007	831,026	972,940
Freedom - Police/Fire	0.0145%	63,635	58,954	69,022
Freedom Sd - (Sau 13)	0.0210%	92,138	85,361	99,938
Fremont - Police	0.0301%	131,939	122,233	143,107
Fremont Sd - (Sau 83)	0.0972%	426,115	394,771	462,186
Gilford - Emp/Fire/Pol	0.2248%	985,379	912,897	1,068,793
Gilford Sd - Emp/Teach	0.3392%	1,487,108	1,377,721	1,612,995
Gilmanton - Emp/Fire/Pol	0.0465%	203,672	188,690	220,913
Gilmanton Sd - Emp/Teach	0.1087%	476,752	441,683	517,110
Goffstown - Emp/Fire/Pol	0.3267%	1,432,389	1,327,026	1,553,643
Goffstown Sd - (Sau 19)	0.6212%	2,723,453	2,523,123	2,953,999
Goffstown Village Water Prcnct	0.0008%	3,689	3,418	4,001
Gorham - Emp/Fire/Pol	0.0490%	214,998	199,183	233,198
Goshen - Emp/Pol	0.0010%	4,592	4,254	4,981
Governor Wentworth Reg Sd	0.6601%	2,894,116	2,681,233	3,139,109
Grafton - Emp/Pol	0.0079%	34,478	31,942	37,397
Grafton County - Emp/Pol	0.3820%	1,674,823	1,551,628	1,816,600
Grantham - Emp/Pol	0.0271%	118,748	110,014	128,801
Grantham Sd (Sau75)	0.0627%	275,059	254,827	298,343
Great Bay Elearning Charter Sc	0.0256%	112,091	103,846	121,580
Greenfield - Emp/Pol	0.0181%	79,486	73,639	86,215
Greenland - Emp/Pol/Fire	0.0625%	273,916	253,767	297,104
Greenland Sd - (Sau 50)	0.1058%	463,898	429,775	503,168
Greenville - Emp/Pol	0.0291%	127,769	118,371	138,585
Groton - Emp/Pol	0.0012%	5,197	4,815	5,637
Grs Coop Sd - (Sau 20)	0.0918%	402,655	373,037	436,741
Hampstead - Emp/Fire/Pol	0.1036%	454,157	420,750	492,602

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		7.25%	8.25%	6.25%
Hampstead Sd - (Sau 55)	0.2620%	\$ 1,148,472	\$ 1,063,994	\$ 1,245,692
Hampton - Emp/Fire/Pol	0.6263%	2,745,750	2,543,780	2,978,183
Hampton Falls - Emp/Fire/Pol	0.0372%	162,968	150,981	176,764
Hampton Falls Sd - (Sau 21)	0.0878%	384,816	356,510	417,391
Hampton Sd - (Sau 90)	0.3285%	1,440,256	1,334,315	1,562,177
Hancock - Police	0.0143%	62,530	57,931	67,823
Hanover - Emp/Fire/Pol	0.3362%	1,474,082	1,365,652	1,598,866
Hanover Sd - (Sau 70)	0.1592%	697,985	646,643	757,071
Harrisville - Police	0.0055%	24,295	22,508	26,352
Harrisville Sd - (Sau 29)	0.0137%	60,244	55,812	65,343
Haverhill - Emp/Pol	0.0405%	177,657	164,589	192,696
Haverhill Coop Sd - (Sau 23)	0.1731%	758,718	702,909	822,945
Hebron - Emp/Pol	0.0062%	27,187	25,187	29,488
Henniker - Emp/Fire/Pol	0.0683%	299,441	277,415	324,789
Henniker Sd - (Sau 24)	0.1078%	472,631	437,865	512,640
Hill Sd - (Sau 103)	0.0121%	53,240	49,324	57,747
Hillsboro-Deering Sd (Sau 34)	0.3233%	1,417,508	1,313,240	1,537,503
Hillsborough - Fire/Pol	0.1108%	485,830	450,094	526,957
Hillsborough County - Emp/Pol	0.8085%	3,544,769	3,284,025	3,844,840
Hinsdale - Emp/Pol	0.0507%	222,357	206,001	241,180
Hinsdale Sd - (Sau 92)	0.1606%	704,104	652,312	763,708
Holderness - Emp/Fire/Pol	0.0348%	152,660	141,431	165,583
Holderness Sd - (Sau 48)	0.0554%	242,877	225,011	263,437
Hollis - Emp/Fire/Pol	0.1577%	691,548	640,680	750,089
Hollis Sd - (Sau 41)	0.1912%	838,358	776,691	909,327
Hollis-Brookline Coop (Sau 41)	0.3248%	1,424,117	1,319,363	1,544,672
Hooksett - Emp/Fire/Police	0.3861%	1,692,519	1,568,022	1,835,794
Hooksett Public Library - Emp	0.0021%	9,347	8,660	10,139
Hooksett Sd - (Sau 15)	0.2831%	1,241,013	1,149,728	1,346,068
Hooksett Sewer Commission	0.0024%	10,471	9,701	11,358
Hooksett Village Water Precnct	0.0020%	8,944	8,286	9,701
Hopkinton - Emp/Fire/Pol	0.0934%	409,688	379,552	444,368
Hopkinton Sd - Emp/Teach	0.2701%	1,184,257	1,097,146	1,284,507
Hudson - Emp/Fire/Pol	0.6791%	2,977,224	2,758,227	3,229,251
Hudson Sd - Emp/Teach	0.6899%	3,024,585	2,802,105	3,280,622
Inter-Lakes Sd - (Sau 02)	0.3481%	1,525,987	1,413,739	1,655,165
Jackson - Emp/Pol/Fire	0.0113%	49,484	45,844	53,673
Jackson Sd - (Sau 09)	0.0160%	70,273	65,104	76,222
Jaffrey - Emp/Fire/Pol	0.1038%	454,868	421,409	493,373
Jaffrey-Rindge Coop Sd	0.3365%	1,475,465	1,366,934	1,600,366
Jefferson - Emp	0.0007%	2,997	2,777	3,251
John Stark Reg Sd - (Sau 24)	0.1808%	792,793	734,478	859,905
Kearsarge Reg Coop Sd	0.5211%	2,284,763	2,116,702	2,478,172
Keene - Emp/Fire/Pol	0.7385%	3,237,661	2,999,508	3,511,736
Keene Sd - (Sau 29)	0.7895%	3,461,209	3,206,612	3,754,208
Kensington - Police	0.0259%	113,753	105,386	123,382
Kensington Sd - (Sau 16)	0.0388%	170,039	157,531	184,433
Kingston - Emp/Fire/Pol	0.0678%	297,318	275,448	322,486
Laconia - Emp/Fire/Pol	0.5658%	2,480,711	2,298,236	2,690,708
Laconia Housing & Redevelopmnt	0.0071%	30,953	28,676	33,573

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		7.25%	8.25%	6.25%
		\$	\$	\$
Laconia Sd - Empl/Teach	0.4668%	2,046,324	1,895,802	2,219,550
Laconia Water Works - Emp	0.0066%	29,118	26,976	31,583
Lafayette Reg Coop Sd (Sau 35)	0.0370%	162,065	150,144	175,784
Lakes Region Mutual Fire Aid	0.0094%	41,232	38,199	44,722
Lakes Region Planning Comm.	0.0013%	5,889	5,456	6,387
Lancaster - Emp/Fire/Pol	0.0483%	211,559	195,997	229,468
Landaff Sd - (Sau 35)	0.0024%	10,433	9,665	11,316
Langdon - Police	0.0000%	0	0	0
Lebanon - Emp/Fire/Pol	0.5109%	2,239,957	2,075,192	2,429,574
Lebanon Sd(Sau 88) - Emp/Teach	0.5619%	2,463,284	2,282,092	2,671,806
Lee - Emp/Fire/Pol	0.0620%	271,995	251,987	295,020
Lempster - Emp/Pol	0.0013%	5,783	5,358	6,273
Lempster Sd Emp/Teachers	0.0261%	114,598	106,169	124,299
Lincoln - Emp/Pol	0.0558%	244,481	226,498	265,177
Lincoln-Woodstock Sd	0.1089%	477,319	442,209	517,725
Lisbon - Police	0.0180%	78,977	73,167	85,662
Lisbon Reg Sd - (Sau 35)	0.0901%	395,066	366,006	428,509
Litchfield - Emp/Fire/Pol	0.1159%	508,214	470,831	551,235
Litchfield Sd - Emp/Teach	0.3141%	1,376,939	1,275,655	1,493,499
Littleton - Emp/Fire/Pol	0.1341%	587,738	544,506	637,491
Littleton Public Library - Emp	0.0009%	3,900	3,613	4,230
Littleton Sd - Emp/Teach	0.2194%	961,843	891,092	1,043,264
Littleton Water & Light Dept	0.0075%	32,759	30,349	35,532
Londonderry - Emp/Fire/Pol	0.9060%	3,972,219	3,680,034	4,308,475
Londonderry Sd - Emp/Teach	1.1296%	4,952,401	4,588,116	5,371,631
Loudon - Emp/Fire/Pol	0.0664%	291,304	269,877	315,964
Lyme - Emp/Pol	0.0143%	62,636	58,028	67,938
Lyme Sd - (Sau 76)	0.0705%	308,990	286,262	335,147
Lyndeborough - Police	0.0007%	3,209	2,973	3,480
Madison - Emp/Pol	0.0254%	111,207	103,027	120,621
Madison Sd - (Sau 13)	0.0450%	197,130	182,629	213,817
Manchester - Fire/Pol	3.7266%	16,337,931	15,136,159	17,720,970
Manchester Sd - Empl/Teacher	2.9055%	12,738,136	11,801,154	13,816,444
Marlborough - Emp/Pol	0.0186%	81,619	75,615	88,528
Marlborough Sd - (Sau 29)	0.0446%	195,679	181,285	212,244
Marlow - Emp	0.0011%	4,986	4,619	5,408
Marlow Sd - (Sau 29)	0.0103%	45,017	41,706	48,828
Mascenic Reg Sd - (Sau 87)	0.2103%	921,888	854,077	999,928
Mascoma Valley Sd - Empl/Teach	0.3088%	1,353,652	1,254,081	1,468,241
Mason - Police	0.0176%	77,151	71,476	83,682
Mason Sd (Sau 89)	0.0180%	79,082	73,265	85,777
Maxfield Public Library	0.0000%	0	0	0
Meredith - Emp/Fire/Pol	0.1215%	532,711	493,526	577,806
Meriden Village Water District	0.0003%	1,489	1,379	1,615
Merrimack - Emp/Fire/Pol	0.6291%	2,757,912	2,555,048	2,991,375
Merrimack County - Emp/Pol	0.7889%	3,458,721	3,204,307	3,751,509
Merrimack Sd - Emp/Teach	0.8905%	3,903,982	3,616,816	4,234,462
Merrimack Valley Sd (Sau 46)	0.5616%	2,462,227	2,281,113	2,670,660
Merrimack Village District	0.0062%	27,043	25,054	29,332
Middleton - Police	0.0207%	90,543	83,883	98,208

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Middleton Sd - Emp/Teach	0.0258%	\$ 113,129	\$ 104,807	\$ 122,705
Milan Sd - (Sau 20)	0.0182%	79,726	73,862	86,475
Milford - Emp/Fire/Pol	0.2352%	1,031,232	955,377	1,118,528
Milford Area Communication Ctr	0.0022%	9,434	8,740	10,232
Milford Sd - Empl/Teacher	0.5876%	2,576,144	2,386,650	2,794,219
Milton - Emp/Fire/Pol	0.0577%	253,060	234,445	274,482
Milton Sd - (Sau 64)	0.1277%	559,965	518,776	607,367
Monadnock Reg Sd - (Sau 93)	0.3931%	1,723,222	1,596,467	1,869,096
Monroe - Emp	0.0005%	2,248	2,083	2,438
Monroe Sd - Emp/Tch	0.0301%	131,900	122,198	143,066
Mont Vernon - Emp/Pol	0.0220%	96,643	89,535	104,824
Mont Vernon Sd - (Sau 39)	0.0512%	224,403	207,897	243,399
Moultonborough - Emp/Fire/Pol	0.1015%	444,858	412,135	482,516
Moultonborough Sd - Emp/Teach	0.1961%	859,646	796,413	932,417
Nashua - Emp/Fire/Pol	2.9806%	13,067,300	12,106,106	14,173,473
Nashua Airport Authority - Emp	0.0016%	7,119	6,595	7,721
Nashua Housing Redevelop Auth	0.0082%	35,747	33,117	38,773
Ne Interstate Water Pol Cntrl	0.0000%	0	0	0
Nelson - Emp	0.0011%	4,861	4,503	5,272
Nelson Sd - (Sau 29)	0.0146%	64,086	59,372	69,511
New Boston - Police	0.0468%	205,218	190,123	222,591
New Boston Sd - (Sau 19)	0.1085%	475,859	440,856	516,141
New Castle - Emp/Fire/Pol	0.0378%	165,764	153,571	179,796
New Castle Sd - (Sau 50)	0.0190%	83,117	77,003	90,153
New Durham - Emp/Pol	0.0276%	121,179	112,265	131,437
New Hampton - Emp/Pol/Fire	0.0322%	140,969	130,600	152,902
New Ipswich - Emp/Pol	0.0333%	146,080	135,334	158,445
New London - Emp/Fire/Pol	0.0736%	322,814	299,069	350,141
New London-Springfield Wtr Sys	0.0011%	4,861	4,503	5,272
Newbury - Police	0.0254%	111,419	103,223	120,850
Newfields - Emp/Pol	0.0180%	78,737	72,945	85,402
Newfields Sd - (Sau 16)	0.0332%	145,455	134,756	157,768
Newfound Area Sd - Emp/Teach	0.2998%	1,314,534	1,217,840	1,425,811
Newington - Emp/Fire/Pol	0.1426%	625,262	579,269	678,192
Newington Sd - (Sau 50)	0.0170%	74,654	69,162	80,973
Newmarket - Emp/Pol/Fire	0.1125%	493,352	457,063	535,116
Newmarket Sd - Emp/Teach	0.2561%	1,122,620	1,040,044	1,217,652
Newport - Emp/Fire/Pol	0.1297%	568,784	526,946	616,933
Newport Sd - (Sau 43)	0.1967%	862,250	798,825	935,241
Newton - Emp/Pol	0.0392%	171,893	159,249	186,444
Next Charter School	0.0120%	52,750	48,870	57,216
Nh Community Developmental Fin	0.0019%	8,492	7,868	9,211
Nh Land & Community Heritage	0.0025%	11,019	10,208	11,952
Nh Municipal Bond Bank - Emp	0.0013%	5,841	5,411	6,335
North Conway Wtr Prct&Fire Dep	0.0180%	79,034	73,221	85,725
North Country Charter Academy	0.0082%	35,852	33,215	38,887
North Country Education Servc	0.0160%	70,215	65,051	76,159
North Hampton - Emp/Fire/Pol	0.1779%	779,738	722,382	845,744
North Hampton Sd - (Sau 21)	0.1290%	565,335	523,751	613,192
Northfield - Emp/Pol	0.0471%	206,400	191,218	223,872

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Northumberland - Emp/Pol	0.0121%	\$ 53,000	\$ 49,102	\$ 57,487
Northumberland Sd - (Sau 58)	0.0856%	375,171	347,574	406,930
Northwood - Emp/Fire/Pol	0.0581%	254,722	235,985	276,284
Northwood Sd - (Sau 44)	0.0768%	336,638	311,876	365,135
Nottingham - Fire/Pol	0.0464%	203,585	188,610	220,819
Nottingham Sd - (Sau 44)	0.1126%	493,669	457,356	535,459
Orford - Emp/Pol	0.0072%	31,510	29,192	34,177
Ossipee - Emp/Pol	0.0705%	308,971	286,244	335,126
Oyster River Coop Sd	0.6377%	2,795,590	2,589,954	3,032,242
Pease Development Authority	0.0803%	352,220	326,312	382,036
Pelham - Emp/Fire/Pol	0.3350%	1,468,539	1,360,517	1,592,853
Pelham Sd - (Sau 28)	0.3798%	1,665,188	1,542,701	1,806,149
Pembroke - Emp/Pol/Fire	0.0731%	320,307	296,746	347,421
Pembroke Sd - (Sau 53)	0.3668%	1,607,932	1,489,657	1,744,047
Pemi Baker Coop - (Sau 48)	0.1863%	816,618	756,550	885,746
Penacook Boscawen Water Prcnct	0.0000%	0	0	0
Peterborough - Emp/Fire/Pol	0.1133%	496,897	460,347	538,961
Piermont Police	0.0056%	24,487	22,686	26,560
Piermont Sd - (Sau 23)	0.0154%	67,401	62,443	73,106
Pittsburg - Emp/Pol	0.0069%	30,088	27,875	32,635
Pittsburg Sd - (Sau 07)	0.0312%	136,627	126,577	148,192
Pittsfield - Emp/Fire/Pol	0.0511%	224,009	207,532	242,972
Pittsfield Sd - (Sau 51)	0.1297%	568,765	526,928	616,912
Plainfield - Emp/Pol	0.0214%	93,665	86,776	101,594
Plainfield Sd - Emp/Teach	0.0650%	284,896	263,940	309,014
Plaistow - Emp/Fire/Pol	0.1439%	630,776	584,378	684,173
Plaistow Public Library - Emp	0.0012%	5,092	4,717	5,523
Plymouth - Emp/Fire/Pol	0.1503%	659,097	610,616	714,891
Plymouth Sd - (Sau 48)	0.1167%	511,653	474,017	554,966
Plymouth Village Water & Sewer	0.0043%	18,935	17,542	20,538
Portsmouth - Emp/Fire/Pol	1.0469%	4,589,546	4,251,952	4,978,060
Portsmouth Housing Authority	0.0100%	43,816	40,593	47,525
Portsmouth Sd - Empl/Teacher	0.8456%	3,707,352	3,434,650	4,021,187
Portsmouth-Josie F. Prescott	0.0000%	0	0	0
Profile Coop Sd - (Sau 35)	0.0772%	338,454	313,558	367,105
Prospect Mountain High School	0.1251%	548,591	508,238	595,030
Raymond - Emp/Fire/Pol	0.1333%	584,453	541,462	633,928
Raymond Sd - Emp/Teach	0.3014%	1,321,412	1,224,213	1,433,272
Richmond-Pol	0.0000%	0	0	0
Rindge - Emp/Fire/Pol	0.0590%	258,459	239,447	280,338
Rivendell Interstate Sd	0.0429%	188,195	174,352	204,126
Rochester - Emp/Fire/Pol	0.6106%	2,677,052	2,480,136	2,903,670
Rockingham County-Emp/Pol/Fire	0.6193%	2,715,239	2,515,514	2,945,090
Rockingham Planning Comm - Emp	0.0022%	9,780	9,060	10,608
Rollinsford - Emp/Pol	0.0200%	87,796	81,338	95,228
Rollinsford Sd - (Sau 56)	0.0392%	171,883	159,240	186,433
Rumney - Emp/Pol	0.0103%	44,979	41,670	48,786
Rumney Sd - (Sau 48) Emp/Teach	0.0381%	166,878	154,603	181,005
Rye - Emp/Fire/Pol	0.1518%	665,649	616,685	721,997
Rye Sd - (Sau 50)	0.1578%	692,029	641,125	750,610

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		\$	\$	\$
Rye Water District - Emp	0.0016%	6,965	6,453	7,554
Salem - Emp/Fire/Pol	1.2216%	5,355,517	4,961,580	5,808,872
Salem Housing Authority - Emp	0.0023%	10,049	9,309	10,899
Salem Sd - Emp/Teach	0.9611%	4,213,578	3,903,639	4,570,265
Salisbury - Emp	0.0003%	1,451	1,344	1,573
Sanborn Regional Sd (Sau 17)	0.4390%	1,924,819	1,783,234	2,087,758
Sanbornton - Emp/Fire/Pol	0.0465%	203,989	188,984	221,257
Sanbornton Public Library	0.0005%	2,094	1,940	2,272
Sandown - Emp/Fire/Pol	0.0532%	233,078	215,933	252,808
Sandown Public Library	0.0004%	1,941	1,798	2,105
Sandwich - Police/Fire	0.0168%	73,616	68,201	79,848
Sau 02 - Emp/Teach	0.0085%	37,149	34,417	40,294
Sau 03 - Emp/Teach	0.2776%	1,217,112	1,127,585	1,320,143
Sau 06 - Emp	0.0050%	22,067	20,443	23,935
Sau 07 - Emp/Teach	0.0060%	26,284	24,351	28,509
Sau 09 - Emp/Teach	0.0072%	31,625	29,299	34,302
Sau 10 (Derry Coop Sd)	0.8269%	3,625,177	3,358,519	3,932,055
Sau 13 - Emp	0.0073%	32,096	29,735	34,813
Sau 15 - Emp/Teach	0.0048%	20,895	19,358	22,663
Sau 16 - Emp/Teach	0.0186%	81,330	75,348	88,215
Sau 18 - Emp/Teach	0.0000%	0	0	0
Sau 19 - Emp/Teach	0.0133%	58,495	54,192	63,447
Sau 20 - Emp	0.0032%	13,920	12,896	15,098
Sau 21 - Emp/Teach	0.0085%	37,389	34,639	40,554
Sau 23 - Emp/Teach	0.0270%	118,431	109,720	128,457
Sau 24 - Emp/Teach	0.0265%	116,308	107,753	126,154
Sau 29 - Emp/Teach	0.0221%	96,893	89,766	105,095
Sau 34 - Emp/Teach	0.0045%	19,665	18,218	21,330
Sau 35 - Emp/Teach	0.0114%	49,830	46,165	54,048
Sau 39 - Emp	0.0079%	34,430	31,898	37,345
Sau 41 - Emp	0.0104%	45,392	42,053	49,234
Sau 42	2.4423%	10,707,144	9,919,556	11,613,525
Sau 44 - Emp/Teach	0.0282%	123,437	114,357	133,886
Sau 46 - Emp	0.0070%	30,693	28,436	33,292
Sau 48 - Emp/Teach	0.0146%	63,981	59,274	69,397
Sau 50 - Emp/Teach	0.0082%	35,785	33,153	38,814
Sau 53 - Emp/Teach	0.0631%	276,769	256,411	300,198
Sau 54 (Rochester Sd)	0.9765%	4,281,247	3,966,331	4,643,663
Sau 55 - Emp	0.0084%	36,746	34,043	39,856
Sau 56 - Emp/Teach	0.0103%	45,046	41,732	48,859
Sau 58 - Emp	0.0021%	9,347	8,660	10,139
Sau 64 - Emp/Teach	0.0000%	0	0	0
Sau 67 - Emp/Teachers	0.0059%	25,832	23,932	28,019
Sau 70 - Emp	0.0083%	36,352	33,678	39,429
Sau 71 Emp/Teacher	0.0000%	0	0	0
Seabrook - Fire/Pol	0.4457%	1,954,109	1,810,371	2,119,529
Seabrook Sd (Sau 21)	0.2084%	913,828	846,610	991,186
Seacoast Charter Sch - Teach	0.0227%	99,660	92,329	108,096
Shaker Regional Sd - (Sau 80)	0.3343%	1,465,801	1,357,980	1,589,884
Shelburne - Emp	0.0010%	4,506	4,174	4,887

Sensitivity Analysis by Employer

As of June 30, 2019

Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
Somersworth - Emp/Fire/Pol	0.2726%	\$ 1,195,036	\$ 1,107,132	\$ 1,296,198
Somersworth Housing Authority	0.0032%	14,074	13,039	15,265
Somersworth Sd - (Sau 56)	0.3152%	1,381,732	1,280,096	1,498,699
Souhegan Coop Sd - (Sau 39)	0.2525%	1,106,894	1,025,474	1,200,595
South Hampton - Police	0.0068%	29,723	27,537	32,239
South Hampton Sd - (Sau 21)	0.0249%	109,123	101,096	118,360
Southern Nh Planning Comm	0.0035%	15,140	14,027	16,422
Springfield - Emp/Pol	0.0121%	52,971	49,075	57,456
Stark - Emp	0.0002%	989	917	1,073
Stark Sd - (Sau 58)	0.0067%	29,156	27,012	31,624
State Of New Hampshire	20.6242%	90,418,624	83,767,685	98,072,758
Stewartstown - Emp/Pol	0.0002%	1,047	970	1,136
Stewartstown Sd - (Sau 07)	0.0163%	71,272	66,030	77,305
Stoddard Sd - (Sau 24)	0.0110%	48,408	44,847	52,506
Strafford - Fire / Police	0.0350%	153,515	142,223	166,510
Strafford County - Emp/Pol	0.7416%	3,251,149	3,012,004	3,526,365
Strafford Sd (Sau 44)	0.0900%	394,384	365,374	427,769
Stratford - Emp	0.0005%	2,354	2,181	2,553
Stratford Sd - (Sau 58)	0.0184%	80,600	74,672	87,423
Stratham - Emp/Pol	0.0936%	410,177	380,006	444,900
Stratham Sd - (Sau 16)	0.1615%	707,976	655,899	767,907
Sugar Hill - Emp/Pol	0.0116%	50,964	47,215	55,278
Sullivan County - Emp/Pol	0.2231%	978,232	906,276	1,061,041
Sunapee - Emp/Pol	0.0443%	193,998	179,728	210,420
Sunapee Sd (Sau 85)- Emp/Teach	0.1668%	731,474	677,669	793,394
Sutton - Police	0.0188%	82,301	76,247	89,268
Swanzy - Police/Fire	0.0789%	345,947	320,500	375,232
Swnh District Fire Mutual Aid	0.0128%	56,247	52,110	61,009
Tamworth - Emp/Fire/Pol	0.0273%	119,709	110,904	129,843
Tamworth Sd - (Sau 13)	0.0730%	320,009	296,470	347,098
Thornton - Emp/Pol	0.0276%	120,977	112,078	131,218
Thornton Public Library	0.0002%	797	739	865
Thornton Sd - (Sau 48)	0.0599%	262,676	243,354	284,912
Tilton - Emp/Pol	0.0990%	434,127	402,194	470,877
Tilton-Northfield Fire Dist	0.0878%	384,797	356,492	417,370
Timberlane Reg Sd (Sau 55)	0.9742%	4,270,987	3,956,825	4,632,535
Troy - Emp/Pol	0.0119%	52,376	48,523	56,809
Troy Water And Sewer	0.0009%	3,977	3,685	4,314
Tuftsboro - Emp/Fire/Pol	0.0428%	187,504	173,711	203,376
Unity - Emp	0.0010%	4,208	3,898	4,564
Unity Sd - (Sau 06)	0.0195%	85,423	79,139	92,654
Village District Of Eastman	0.0013%	5,745	5,322	6,231
Village District Of Eidelweiss	0.0010%	4,352	4,032	4,720
Virtual Learning Academy Chart	0.0957%	419,563	388,701	455,080
Wakefield - Emp/Fire/Pol	0.0941%	412,329	382,000	447,234
Wakefield Sd - (Sau 101)	0.0957%	419,477	388,621	454,986
Walpole - Emp/Pol	0.0397%	173,872	161,082	188,590
Warner - Emp/Pol	0.0254%	111,505	103,303	120,944
Warner Village Water District	0.0008%	3,343	3,097	3,626
Warren - Police	0.0044%	19,454	18,023	21,100

Sensitivity Analysis by Employer

As of June 30, 2019				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		7.25%	8.25%	6.25%
		\$	\$	\$
Warren Sd - (Sau 23)	0.0197%	86,383	80,029	93,696
Washington - Emp/Pol	0.0062%	27,321	25,312	29,634
Washington Sd - (Sau 34)	0.0109%	47,755	44,242	51,797
Waterville Estates Village Dis	0.0022%	9,626	8,918	10,441
Waterville Valley Emp/Fire/Pol	0.0413%	181,221	167,891	196,562
Waterville Valley Sd (Sau 48)	0.0113%	49,551	45,907	53,746
Weare - Emp/Pol	0.0667%	292,515	270,998	317,277
Weare Sd - (Sau 24)	0.1830%	802,314	743,298	870,231
Webster - Emp/Pol	0.0104%	45,536	42,186	49,390
Weeks Public Library	0.0007%	3,055	2,830	3,314
Wentworth Sd - (Sau 48)	0.0162%	70,849	65,638	76,847
Westmoreland - Emp	0.0013%	5,831	5,402	6,325
Westmoreland Sd - (Sau 29)	0.0312%	136,569	126,523	148,130
White Mtn Reg Sd - Emp/Teach	0.2732%	1,197,726	1,109,624	1,299,115
Whitefield - Emp/Pol/Fire	0.0340%	149,221	138,245	161,853
Wilmot - Emp/Pol	0.0074%	32,605	30,207	35,365
Wilton - Pol	0.0429%	188,176	174,334	204,106
Wilton-Lyndeborough (Sau 63)	0.1548%	678,800	628,870	736,262
Winchester - Emp/Pol	0.0344%	150,624	139,544	163,374
Winchester Sd - (Sau 94)	0.0951%	417,094	386,414	452,402
Windham - Emp/Fire/Pol	0.3586%	1,571,955	1,456,326	1,705,024
Windham Sd - (Sau 95)	0.7001%	3,069,179	2,843,419	3,328,991
Winnacunnet Coop Sd (Sau 21)	0.3552%	1,557,084	1,442,549	1,688,894
Winnisquam Reg Sd	0.3312%	1,452,159	1,345,342	1,575,087
Wolfeboro - Emp/Fire/Pol	0.1810%	793,331	734,976	860,488
Woodstock - Emp/Pol	0.0405%	177,666	164,598	192,706
Woodsville Fire District	0.0030%	13,276	12,300	14,400
Woodsville Water & Light Dept	0.0023%	9,876	9,149	10,712
Total for All Entities	100.0000%	\$ 438,411,116	\$ 406,162,814	\$ 475,523,490

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

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows						
Entity	2020	2021	2022	2023	2024	Thereafter
Albany - Emp	\$ (3)	\$ (1)	\$ -	\$ -	\$ -	\$ -
Alexandria - Emp/Pol	(15)	(34)	4	13	-	-
Allentown - Emp/Fire/Pol	(1,600)	(223)	23	86	-	-
Allentown Sd - (Sau 53)	(2,146)	(290)	30	112	-	-
Allentown Sewer Commission	-	-	-	-	-	-
Alstead - Police	137	(33)	3	13	-	-
Alton - Emp/Fire/Pol	2,836	(339)	35	131	-	-
Alton Sd - Emp/Teach	657	(406)	42	157	-	-
Amherst - Fire/Pol	804	(475)	49	185	-	-
Amherst Sd - (Sau 39)	1,487	(1,281)	133	498	-	-
Andover - Police	32	(20)	2	8	-	-
Andover Sd - (Sau 46)	(436)	(177)	18	69	-	-
Androscoggin Valley Reg Refuse	(23)	(14)	1	6	-	-
Antrim - Emp/Pol	29	(122)	13	47	-	-
Ashland - Emp/Pol	328	(99)	10	38	-	-
Ashland Electric Dept - Emp	(112)	(6)	3	2	-	-
Ashland Sd - (Sau 02)	(277)	(153)	16	59	-	-
Atkinson - Emp/Police	5,270	(168)	17	66	-	-
Auburn - Emp/Fire/Pol	2,905	(260)	27	101	-	-
Auburn Sd - (Sau 15)	(392)	(407)	42	158	-	-
Baker Free Library - Emp	-	-	-	-	-	-
Barnstead - Emp/Fire/Pol	(1,010)	(184)	19	72	-	-
Barnstead Sd - Emp/Teach	(3,225)	(346)	36	135	-	-
Barrington - Emp/Pol/Fire	848	(286)	30	111	-	-
Barrington Sd - Emp/Teach	(551)	(701)	73	273	-	-
Bartlett - Fire/Pol	1,538	(76)	8	30	-	-
Bartlett Sd - (Sau 09)	(2,712)	(232)	24	91	-	-
Bath Sd - (Sau 23)	77	(57)	6	22	-	-
Bcep Solid Waste District	(133)	(6)	3	2	-	-
Bedford - Emp/Fire/Pol	(4,247)	(1,684)	175	654	-	-
Bedford Sd - Emp/Teach	(1,886)	(3,329)	345	1,296	-	-
Belknap County - Emp/Pol	(2,606)	(774)	80	301	-	-
Belknap County Conserv. Dist	(4)	(1)	-	-	-	-
Belmont - Emp/Fire/Pol	(5,654)	(503)	52	196	-	-
Bennington - Emp/Pol	(278)	(46)	5	18	-	-
Berlin - Emp/Fire/Pol	(5,566)	(860)	89	335	-	-
Berlin Housing Authority - Emp	(68)	(3)	1	2	-	-
Berlin Water Works - Emp	10	(14)	1	5	-	-
Bethlehem - Emp/Fir/Pol	407	(116)	12	45	-	-
Bethlehem Sd - (Sau 35)	(2,198)	(150)	16	57	-	-
Boscawen - Emp/Pol	(423)	(142)	15	55	-	-
Bow - Emp/Fire/Pol	644	(466)	48	182	-	-
Bow Sd - Emp/Teach (Sau 67)	(5,380)	(1,391)	144	540	-	-
Bradford - Police	37	(57)	6	21	-	-
Brentwood - Emp/Fire/Pol	(1,816)	(144)	15	55	-	-
Brentwood Sd - (Sau 16)	1,144	(255)	26	100	-	-
Bristol - Emp/Fire/Pol	(5,120)	(312)	32	122	-	-
Brookline - Emp/Fire/Pol	(1,170)	(233)	24	91	-	-
Brookline Public Library - Emp	(37)	(2)	-	1	-	-
Brookline Sd - (Sau 41)	(1,131)	(453)	47	176	-	-

Schedule of Deferred Inflows and Outflows by Year

Entity	Schedule of Deferred Inflows and Outflows					
	2020	2021	2022	2023	2024	Thereafter
Campton - Emp/Pol/Fire	\$ 5,052	\$ (161)	\$ 17	\$ 62	\$ -	\$ -
Campton Sd - (Sau 48)	(755)	(301)	31	117	-	-
Campton/Thornton Fire Dept	(5,960)	(34)	4	13	-	-
Canaan - Emp/Pol	(1,674)	(130)	13	51	-	-
Candia - Police	(2,900)	(111)	12	43	-	-
Candia Sd - (Sau 15)	(2,515)	(252)	26	98	-	-
Canterbury - Emp/Pol/Fire	217	(50)	5	20	-	-
Carroll - Emp/Fire/Pol	(2,185)	(97)	10	37	-	-
Carroll County - Emp/Pol	(749)	(796)	83	309	-	-
Center Conway Fire Precinct	(23)	(16)	2	5	-	-
Center Harbor - Police	(526)	(59)	6	22	-	-
Central Hooksett Water Precinct	(20)	(5)	3	2	-	-
Charlestown - Emp/Pol	(229)	(116)	12	46	-	-
Cheshire County - Emp/Pol	(17,728)	(890)	92	346	-	-
Chester - Emp/Fire/Pol	1,269	(192)	20	74	-	-
Chester Sd - (Sau 82)	1,777	(355)	37	138	-	-
Chesterfield - Emp/Pol	(1,658)	(109)	11	43	-	-
Chesterfield Sd - (Sau 29)	(815)	(245)	25	95	-	-
Chichester - Emp/Pol	(1,326)	(87)	9	34	-	-
Chichester Sd - (Sau 53)	(1,791)	(194)	20	76	-	-
Claremont - Emp/Fire/Pol	(18,096)	(798)	83	310	-	-
Claremont Sd - (Sau 06)	(15,633)	(1,261)	131	490	-	-
Clarksville - Emp	(3)	(1)	-	-	-	-
Cocheco Academy Of The Arts	(301)	(21)	2	8	-	-
Colebrook - Emp/Pol	1,409	(105)	11	41	-	-
Colebrook Sd - (Sau 07)	(1,736)	(274)	28	107	-	-
Community College System Of Nh	(19,913)	(3,312)	344	1,288	-	-
Concord - Emp/Fire/Pol	(17,880)	(4,571)	474	1,778	-	-
Concord Sd - Emp/Teach	(13,683)	(3,849)	399	1,497	-	-
Contocook Valley Sd	1,968	(2,073)	215	807	-	-
Conway - Emp/Pol	(5,968)	(574)	60	223	-	-
Conway Sd - (Sau 09)	(9,836)	(1,220)	127	474	-	-
Conway Village Fire District	(114)	(112)	12	43	-	-
Cook Memorial Library	(5)	(1)	-	-	-	-
Coos County - Emp/Pol	1,555	(443)	46	172	-	-
Coos County Nursing Home - Emp	(203)	(62)	6	24	-	-
Cornish - Emp	76	(3)	-	2	-	-
Cornish Sd - (Sau 100)	1,367	(84)	9	32	-	-
Croydon Sd - (Sau 99)	(1,332)	(8)	1	4	-	-
Croydon-Emp	106	(1)	-	-	-	-
Danville - Pol	(544)	(91)	9	36	-	-
Deerfield - Emp/Pol	(533)	(145)	15	57	-	-
Deerfield Sd - (Sau 53)	(5,505)	(416)	43	162	-	-
Deering - Police	(330)	(41)	4	17	-	-
Derry - Emp/Fire/Pol	(244)	(3,319)	344	1,291	-	-
Derry Housing Authority - Emp	(34)	(2)	-	1	-	-
Dorchester - Emp	(96)	-	-	-	-	-
Dover - Emp/Fire/Pol/Teacher	(22,986)	(5,403)	561	2,100	-	-
Dover Housing Authority	(306)	(27)	3	11	-	-
Dresden Sd - (Sau 70)	(6,253)	(558)	58	217	-	-

Schedule of Deferred Inflows and Outflows by Year

Entity	Schedule of Deferred Inflows and Outflows					
	2020	2021	2022	2023	2024	Thereafter
Dublin - Emp/Fir/Pol	\$ (1,071)	\$ (61)	\$ 6	\$ 24	\$ -	\$ -
Dunbarton - Emp/Pol	1,941	(95)	10	36	-	-
Dunbarton Sd - (Sau 67)	700	(162)	17	63	-	-
Durham - Emp/Fire/Pol	869	(1,174)	122	457	-	-
East Kingston - Emp/Pol/Fire	126	(96)	10	37	-	-
East Kingston Sd - (Sau 16)	(108)	(142)	15	54	-	-
Effingham - Pol	(359)	(42)	4	17	-	-
Enfield - Emp/Pol	(5,003)	(159)	16	62	-	-
Epping - Emp/Fire/Pol	(747)	(466)	48	182	-	-
Epping Sd - (Sau 14)	(1,504)	(831)	86	323	-	-
Epsom - Emp/Fire/Pol	(4,206)	(159)	17	61	-	-
Epsom Sd - (Sau 53)	(1,384)	(321)	33	126	-	-
Errol Sd - (Sau 20)	(63)	(17)	2	7	-	-
Exeter - Emp/Fire/Pol	(6,310)	(1,268)	132	493	-	-
Exeter Reg Coop Sd - (Sau 16)	(3,366)	(2,775)	288	1,079	-	-
Exeter Sd - (Sau 16)	319	(1,012)	105	393	-	-
Fall Mountain Reg Sd	(4,684)	(1,358)	141	528	-	-
Farmington - Fire/Pol	(247)	(243)	25	94	-	-
Farmington Sd - (Sau 61)	(1,104)	(746)	77	291	-	-
Fitzwilliam - Emp/Pol	89	(55)	6	20	-	-
Francestown - Emp/Pol	(336)	(3)	-	2	-	-
Franconia - Police	(440)	(54)	6	20	-	-
Franklin - Emp/Fire/Pol	1,805	(792)	82	308	-	-
Franklin Sd - (Sau 18)	(439)	(669)	69	260	-	-
Freedom - Police/Fire	57	(47)	5	17	-	-
Freedom Sd - (Sau 13)	(381)	(69)	7	27	-	-
Fremont - Police	941	(98)	10	38	-	-
Fremont Sd - (Sau 83)	(950)	(318)	33	124	-	-
Gilford - Emp/Fire/Pol	(5,140)	(735)	76	287	-	-
Gilford Sd - Emp/Teach	(2,040)	(1,108)	115	431	-	-
Gilmanton - Emp/Fire/Pol	(3,604)	(152)	16	59	-	-
Gilmanton Sd - Emp/Teach	9,498	(355)	37	138	-	-
Goffstown - Emp/Fire/Pol	(1,819)	(1,068)	111	416	-	-
Goffstown Sd - (Sau 19)	(1,661)	(2,030)	211	789	-	-
Goffstown Village Water Prcnct	(8)	(1)	-	1	-	-
Gorham - Emp/Fire/Pol	(2,806)	(160)	17	61	-	-
Goshen - Emp/Pol	67	(2)	-	1	-	-
Governor Wentworth Reg Sd	(6,113)	(2,157)	224	838	-	-
Grafton - Emp/Pol	495	(26)	3	10	-	-
Grafton County - Emp/Pol	(4,075)	(1,248)	130	484	-	-
Grantham - Emp/Pol	310	(89)	9	35	-	-
Grantham Sd (Sau75)	(1,096)	(205)	21	80	-	-
Great Bay Elearning Charter Sc	(991)	(84)	9	33	-	-
Greenfield - Emp/Pol	(434)	(59)	6	24	-	-
Greenland - Emp/Pol/Fire	684	(204)	21	79	-	-
Greenland Sd - (Sau 50)	657	(346)	36	135	-	-
Greenville - Emp/Pol	312	(95)	10	37	-	-
Groton - Emp/Pol	(2,261)	(2)	-	2	-	-
Grs Coop Sd - (Sau 20)	(1,950)	(300)	31	117	-	-
Hampstead - Emp/Fire/Pol	2,497	(339)	35	133	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	2024	Thereafter
Hampstead Sd - (Sau 55)	\$ (4,853)	\$ (856)	\$ 89	\$ 333	\$ -	\$ -
Hampton - Emp/Fire/Pol	113	(2,047)	212	797	-	-
Hampton Falls - Emp/Fire/Pol	779	(121)	13	46	-	-
Hampton Falls Sd - (Sau 21)	(1,839)	(287)	30	112	-	-
Hampton Sd - (Sau 90)	(5,109)	(1,074)	111	418	-	-
Hancock - Police	(1,677)	(47)	5	18	-	-
Hanover - Emp/Fire/Pol	(12,574)	(1,099)	114	427	-	-
Hanover Sd - (Sau 70)	(156)	(520)	54	203	-	-
Harrisville - Police	(11)	(18)	2	7	-	-
Harrisville Sd - (Sau 29)	11	(45)	5	17	-	-
Haverhill - Emp/Pol	928	(132)	14	51	-	-
Haverhill Coop Sd - (Sau 23)	(3,470)	(566)	59	221	-	-
Hebron - Emp/Pol	(72)	(20)	2	8	-	-
Henniker - Emp/Fire/Pol	923	(223)	23	87	-	-
Henniker Sd - (Sau 24)	(2,253)	(352)	37	137	-	-
Hill Sd - (Sau 103)	341	(40)	4	15	-	-
Hillsboro-Deering Sd (Sau 34)	(4,878)	(1,057)	110	411	-	-
Hillsborough - Fire/Pol	(126)	(362)	38	140	-	-
Hillsborough County - Emp/Pol	(27,998)	(2,642)	274	1,027	-	-
Hinsdale - Emp/Pol	(3,124)	(166)	17	65	-	-
Hinsdale Sd - (Sau 92)	2,844	(525)	54	205	-	-
Holderness - Emp/Fire/Pol	(701)	(114)	12	43	-	-
Holderness Sd - (Sau 48)	(1,120)	(181)	19	70	-	-
Hollis - Emp/Fire/Pol	(4,638)	(515)	53	201	-	-
Hollis Sd - (Sau 41)	1,042	(625)	65	242	-	-
Hollis-Brookline Coop (Sau 41)	52	(1,062)	110	413	-	-
Hooksett - Emp/Fire/Police	(2,056)	(1,262)	131	490	-	-
Hooksett Public Library - Emp	(64)	(7)	1	2	-	-
Hooksett Sd - (Sau 15)	(5,762)	(925)	96	360	-	-
Hooksett Sewer Commission	(8)	(8)	1	3	-	-
Hooksett Village Water Precnct	(110)	(7)	1	2	-	-
Hopkinton - Emp/Fire/Pol	1,191	(305)	32	118	-	-
Hopkinton Sd - Emp/Teach	(589)	(883)	92	343	-	-
Hudson - Emp/Fire/Pol	(4,710)	(2,219)	230	863	-	-
Hudson Sd - Emp/Teach	(15,196)	(2,255)	234	878	-	-
Inter-Lakes Sd - (Sau 02)	(1,575)	(1,137)	118	441	-	-
Jackson - Emp/Pol/Fire	84	(37)	4	14	-	-
Jackson Sd - (Sau 09)	350	(52)	5	21	-	-
Jaffrey - Emp/Fire/Pol	(288)	(339)	35	132	-	-
Jaffrey-Rindge Coop Sd	(9,008)	(1,100)	114	428	-	-
Jefferson - Emp	(19)	(2)	-	1	-	-
John Stark Reg Sd - (Sau 24)	(5,352)	(591)	61	230	-	-
Kearsarge Reg Coop Sd	(10,214)	(1,703)	177	662	-	-
Keene - Emp/Fire/Pol	(7,399)	(2,413)	250	938	-	-
Keene Sd - (Sau 29)	(26,360)	(2,580)	268	1,003	-	-
Kensington - Police	392	(85)	9	33	-	-
Kensington Sd - (Sau 16)	944	(127)	13	50	-	-
Kingston - Emp/Fire/Pol	(369)	(222)	23	87	-	-
Laconia - Emp/Fire/Pol	(5,075)	(1,849)	192	719	-	-
Laconia Housing & Redevelopmnt	31	(23)	2	9	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	2024	Thereafter
Laconia Sd - Empl/Teach	\$ (580)	\$ (1,525)	\$ 158	\$ 593	\$ -	\$ -
Laconia Water Works - Emp	56	(22)	2	8	-	-
Lafayette Reg Coop Sd (Sau 35)	(519)	(121)	13	47	-	-
Lakes Region Mutual Fire Aid	(3,035)	(31)	3	12	-	-
Lakes Region Planning Comm.	(40)	(2)	-	2	-	-
Lancaster - Emp/Fire/Pol	(3,627)	(158)	16	62	-	-
Landaff Sd - (Sau 35)	(60)	(8)	1	3	-	-
Langdon - Police	-	-	-	-	-	-
Lebanon - Emp/Fire/Pol	(8,561)	(1,670)	173	650	-	-
Lebanon Sd(Sau 88) - Emp/Teach	(881)	(1,836)	191	713	-	-
Lee - Emp/Fire/Pol	2,643	(203)	21	79	-	-
Lempster - Emp/Pol	(149)	(2)	-	2	-	-
Lempster Sd Emp/Teachers	(1,933)	(85)	9	33	-	-
Lincoln - Emp/Pol	(2,002)	(182)	19	71	-	-
Lincoln-Woodstock Sd	(2,206)	(356)	37	139	-	-
Lisbon - Police	(294)	(59)	6	23	-	-
Lisbon Reg Sd - (Sau 35)	(1,878)	(294)	31	114	-	-
Litchfield - Emp/Fire/Pol	(1,789)	(379)	39	148	-	-
Litchfield Sd - Emp/Teach	(846)	(1,026)	106	399	-	-
Littleton - Emp/Fire/Pol	3,229	(438)	45	171	-	-
Littleton Public Library - Emp	(58)	(1)	-	1	-	-
Littleton Sd - Emp/Teach	156	(717)	74	279	-	-
Littleton Water & Light Dept	(46)	(24)	3	8	-	-
Londonderry - Emp/Fire/Pol	(16,779)	(2,961)	307	1,152	-	-
Londonderry Sd - Emp/Teach	(21,410)	(3,692)	383	1,436	-	-
Loudon - Emp/Fire/Pol	(2,595)	(217)	23	84	-	-
Lyme - Emp/Pol	158	(47)	5	19	-	-
Lyme Sd - (Sau 76)	1,652	(230)	24	89	-	-
Lyndeborough - Police	(1,937)	(2)	-	1	-	-
Madison - Emp/Pol	(560)	(83)	9	32	-	-
Madison Sd - (Sau 13)	(1,068)	(147)	15	58	-	-
Manchester - Fire/Pol	(25,189)	(12,178)	1,264	4,735	-	-
Manchester Sd - Empl/Teacher	(91,050)	(9,495)	985	3,692	-	-
Marlborough - Emp/Pol	(1,001)	(61)	6	24	-	-
Marlborough Sd - (Sau 29)	(115)	(146)	15	57	-	-
Marlow - Emp	(23)	(3)	-	1	-	-
Marlow Sd - (Sau 29)	(342)	(34)	3	14	-	-
Mascenic Reg Sd - (Sau 87)	1,003	(687)	71	267	-	-
Mascoma Valley Sd - Empl/Teach	(2,728)	(1,009)	105	392	-	-
Mason - Police	1,662	(58)	6	23	-	-
Mason Sd (Sau 89)	1,525	(59)	6	23	-	-
Maxfield Public Library	(245)	-	-	-	-	-
Meredith - Emp/Fire/Pol	(191)	(397)	41	154	-	-
Meriden Village Water District	(5)	(1)	-	-	-	-
Merrimack - Emp/Fire/Pol	(7,736)	(2,056)	213	800	-	-
Merrimack County - Emp/Pol	(7,391)	(2,578)	268	1,003	-	-
Merrimack Sd - Emp/Teach	(8,181)	(2,910)	302	1,131	-	-
Merrimack Valley Sd (Sau 46)	(17,586)	(1,835)	190	713	-	-
Merrimack Village District	64	(20)	2	8	-	-
Middleton - Police	(703)	(67)	7	25	-	-

Schedule of Deferred Inflows and Outflows by Year

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Entity	2020	2021	2022	2023	2024	Thereafter
Middleton Sd - Emp/Teach	\$ (75)	\$ (84)	\$ 9	\$ 32	\$ -	\$ -
Milan Sd - (Sau 20)	187	(59)	6	22	-	-
Milford - Emp/Fire/Pol	1,104	(769)	80	299	-	-
Milford Area Communication Ctr	(22)	(7)	1	2	-	-
Milford Sd - Empl/Teacher	(3,820)	(1,920)	199	746	-	-
Milton - Emp/Fire/Pol	(867)	(189)	20	74	-	-
Milton Sd - (Sau 64)	(269)	(417)	43	163	-	-
Monadnock Reg Sd - (Sau 93)	(6,496)	(1,284)	133	500	-	-
Monroe - Emp	(71)	(2)	-	1	-	-
Monroe Sd - Emp/Tch	(506)	(98)	10	39	-	-
Mont Vernon - Emp/Pol	(421)	(72)	7	28	-	-
Mont Vernon Sd - (Sau 39)	2,042	(167)	17	66	-	-
Moultonborough - Emp/Fire/Pol	(1,499)	(332)	34	130	-	-
Moultonborough Sd - Emp/Teach	1,377	(641)	66	249	-	-
Nashua - Emp/Fire/Pol	(49,260)	(9,740)	1,011	3,788	-	-
Nashua Airport Authority - Emp	(13)	(5)	3	2	-	-
Nashua Housing Redevelop Auth	(222)	(27)	3	11	-	-
Ne Interstate Water Pol Cntrl	(308)	-	-	-	-	-
Nelson - Emp	(28)	(4)	3	1	-	-
Nelson Sd - (Sau 29)	554	(48)	5	19	-	-
New Boston - Police	643	(153)	16	59	-	-
New Boston Sd - (Sau 19)	(1,296)	(355)	37	138	-	-
New Castle - Emp/Fire/Pol	(1,865)	(124)	13	49	-	-
New Castle Sd - (Sau 50)	(87)	(62)	6	25	-	-
New Durham - Emp/Pol	(441)	(90)	9	35	-	-
New Hampton - Emp/Pol/Fire	(301)	(105)	11	41	-	-
New Ipswich - Emp/Pol	(221)	(109)	11	43	-	-
New London - Emp/Fire/Pol	365	(241)	25	93	-	-
New London-Springfield Wtr Sys	(4)	(4)	3	1	-	-
Newbury - Police	1,917	(83)	9	32	-	-
Newfields - Emp/Pol	(204)	(59)	6	24	-	-
Newfields Sd - (Sau 16)	(1,126)	(108)	11	42	-	-
Newfound Area Sd - Emp/Teach	(218)	(980)	102	381	-	-
Newington - Emp/Fire/Pol	797	(466)	48	181	-	-
Newington Sd - (Sau 50)	(1,151)	(56)	6	22	-	-
Newmarket - Emp/Pol/Fire	129	(368)	38	144	-	-
Newmarket Sd - Emp/Teach	(2,492)	(837)	87	326	-	-
Newport - Emp/Fire/Pol	2,244	(424)	44	165	-	-
Newport Sd - (Sau 43)	(912)	(643)	67	250	-	-
Newton - Emp/Pol	(874)	(128)	13	50	-	-
Next Charter School	(175)	(39)	4	15	-	-
Nh Community Developmental Fin	(22)	(4)	1	2	-	-
Nh Land & Community Heritage	18	(8)	1	3	-	-
Nh Municipal Bond Bank - Emp	(25)	(2)	-	2	-	-
North Conway Wtr Prct&Fire Dep	172	(59)	6	22	-	-
North Country Charter Academy	130	(27)	3	11	-	-
North Country Education Servic	(1,387)	(52)	5	20	-	-
North Hampton - Emp/Fire/Pol	(2,671)	(581)	60	226	-	-
North Hampton Sd - (Sau 21)	(3,852)	(421)	44	163	-	-
Northfield - Emp/Pol	(2,400)	(154)	16	60	-	-

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Entity	2020	2021	2022	2023	2024	Thereafter
Northumberland - Emp/Pol	\$ 1,933	\$ (40)	\$ 4	\$ 16	\$ -	\$ -
Northumberland Sd - (Sau 58)	(2,794)	(280)	29	108	-	-
Northwood - Emp/Fire/Pol	(1,203)	(190)	20	74	-	-
Northwood Sd - (Sau 44)	430	(251)	26	98	-	-
Nottingham - Fire/Pol	(145)	(152)	16	59	-	-
Nottingham Sd - (Sau 44)	(2,014)	(368)	38	143	-	-
Orford - Emp/Pol	2,769	(23)	2	9	-	-
Ossipee - Emp/Pol	498	(230)	24	89	-	-
Oyster River Coop Sd	(11,730)	(2,084)	216	811	-	-
Pease Development Authority	(2,665)	(263)	27	102	-	-
Pelham - Emp/Fire/Pol	5,792	(1,095)	114	426	-	-
Pelham Sd - (Sau 28)	(5,083)	(1,241)	129	482	-	-
Pembroke - Emp/Pol/Fire	(4,098)	(239)	25	93	-	-
Pembroke Sd - (Sau 53)	(12,472)	(1,199)	124	467	-	-
Pemi Baker Coop - (Sau 48)	(3,269)	(609)	63	236	-	-
Penacook Boscawen Water Prcnct	(62)	-	-	-	-	-
Peterborough - Emp/Fire/Pol	(5,129)	(370)	38	145	-	-
Piermont Police	75	(18)	2	6	-	-
Piermont Sd - (Sau 23)	(76)	(50)	5	20	-	-
Pittsburg - Emp/Pol	103	(22)	2	9	-	-
Pittsburg Sd - (Sau 07)	(503)	(102)	11	39	-	-
Pittsfield - Emp/Fire/Pol	(5,928)	(167)	17	65	-	-
Pittsfield Sd - (Sau 51)	(1,245)	(424)	44	164	-	-
Plainfield - Emp/Pol	(654)	(70)	7	28	-	-
Plainfield Sd - Emp/Teach	38	(212)	22	82	-	-
Plaistow - Emp/Fire/Pol	(5,504)	(470)	49	183	-	-
Plaistow Public Library - Emp	82	(2)	-	1	-	-
Plymouth - Emp/Fire/Pol	467	(491)	51	190	-	-
Plymouth Sd - (Sau 48)	(4,930)	(381)	40	148	-	-
Plymouth Village Water & Sewer	35	(14)	1	6	-	-
Portsmouth - Emp/Fire/Pol	(7,272)	(3,421)	355	1,330	-	-
Portsmouth Housing Authority	96	(33)	3	14	-	-
Portsmouth Sd - Empl/Teacher	(9,171)	(2,763)	287	1,073	-	-
Portsmouth-Josie F. Prescott	-	-	-	-	-	-
Profile Coop Sd - (Sau 35)	(800)	(252)	26	98	-	-
Prospect Mountain High School	(638)	(409)	42	160	-	-
Raymond - Emp/Fire/Pol	(1,687)	(436)	45	169	-	-
Raymond Sd - Emp/Teach	(3,394)	(985)	102	383	-	-
Richmond-Pol	(323)	-	-	-	-	-
Rindge - Emp/Fire/Pol	(578)	(193)	20	75	-	-
Rivendell Interstate Sd	6,552	(140)	15	55	-	-
Rochester - Emp/Fire/Pol	(18,894)	(1,995)	207	775	-	-
Rockingham County-Emp/Pol/Fire	(16,771)	(2,024)	210	787	-	-
Rockingham Planning Comm - Emp	(102)	(7)	1	2	-	-
Rollinsford - Emp/Pol	(1,943)	(65)	7	24	-	-
Rollinsford Sd - (Sau 56)	(17)	(128)	13	50	-	-
Rumney - Emp/Pol	(108)	(34)	3	14	-	-
Rumney Sd - (Sau 48) Emp/Teach	1,427	(124)	13	48	-	-
Rye - Emp/Fire/Pol	(8,205)	(496)	51	193	-	-
Rye Sd - (Sau 50)	(3,212)	(516)	54	200	-	-

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Entity	2020	2021	2022	2023	2024	Thereafter
Rye Water District - Emp	\$ (73)	\$ (3)	\$ 1	\$ 2	\$ -	\$ -
Salem - Emp/Fire/Pol	(5,021)	(3,992)	414	1,553	-	-
Salem Housing Authority - Emp	(74)	(7)	1	3	-	-
Salem Sd - Emp/Teach	(15,216)	(3,141)	326	1,222	-	-
Salisbury - Emp	(9)	(1)	-	-	-	-
Sanborn Regional Sd (Sau 17)	(9,812)	(1,435)	149	558	-	-
Sanbornton - Emp/Fire/Pol	(457)	(152)	16	59	-	-
Sanbornton Public Library	(2)	(2)	-	1	-	-
Sandown - Emp/Fire/Pol	(501)	(174)	18	67	-	-
Sandown Public Library	16	(1)	-	1	-	-
Sandwich - Police/Fire	1,567	(55)	6	21	-	-
Sau 02 - Emp/Teach	1,795	(28)	3	10	-	-
Sau 03 - Emp/Teach	(8,851)	(907)	94	352	-	-
Sau 06 - Emp	(585)	(16)	2	6	-	-
Sau 07 - Emp/Teach	(60)	(20)	2	7	-	-
Sau 09 - Emp/Teach	102	(24)	2	10	-	-
Sau 10 (Derry Coop Sd)	(28,351)	(2,702)	280	1,051	-	-
Sau 13 - Emp	867	(24)	2	10	-	-
Sau 15 - Emp/Teach	(149)	(16)	2	7	-	-
Sau 16 - Emp/Teach	465	(61)	6	25	-	-
Sau 18 - Emp/Teach	(7,040)	-	-	-	-	-
Sau 19 - Emp/Teach	(377)	(44)	5	16	-	-
Sau 20 - Emp	(9)	(10)	1	4	-	-
Sau 21 - Emp/Teach	979	(28)	3	11	-	-
Sau 23 - Emp/Teach	(628)	(88)	9	34	-	-
Sau 24 - Emp/Teach	1,790	(87)	9	34	-	-
Sau 29 - Emp/Teach	1,247	(72)	7	28	-	-
Sau 34 - Emp/Teach	197	(15)	2	6	-	-
Sau 35 - Emp/Teach	553	(37)	4	14	-	-
Sau 39 - Emp	(688)	(26)	3	10	-	-
Sau 41 - Emp	1,784	(34)	4	13	-	-
Sau 42	(51,659)	(7,981)	828	3,103	-	-
Sau 44 - Emp/Teach	(662)	(92)	10	35	-	-
Sau 46 - Emp	1,348	(23)	2	10	-	-
Sau 48 - Emp/Teach	2,891	(48)	5	19	-	-
Sau 50 - Emp/Teach	(1,373)	(27)	3	11	-	-
Sau 53 - Emp/Teach	255	(206)	21	80	-	-
Sau 54 (Rochester Sd)	(17,947)	(3,191)	331	1,242	-	-
Sau 55 - Emp	356	(27)	3	10	-	-
Sau 56 - Emp/Teach	123	(34)	3	14	-	-
Sau 58 - Emp	(39)	(7)	1	2	-	-
Sau 64 - Emp/Teach	-	-	-	-	-	-
Sau 67 - Emp/Teachers	(402)	(19)	2	7	-	-
Sau 70 - Emp	12	(27)	3	10	-	-
Sau 71 Emp/Teacher	-	-	-	-	-	-
Seabrook - Fire/Pol	(7,930)	(1,457)	151	566	-	-
Seabrook Sd (Sau 21)	(3,052)	(681)	71	264	-	-
Seacoast Charter Sch - Teach	(210)	(74)	8	29	-	-
Shaker Regional Sd - (Sau 80)	(3,438)	(1,093)	113	426	-	-
Shelburne - Emp	139	(2)	-	1	-	-

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Entity	2020	2021	2022	2023	2024	Thereafter
Somersworth - Emp/Fire/Pol	\$ (3,356)	\$ (891)	\$ 92	\$ 347	\$ -	\$ -
Somersworth Housing Authority	(41)	(10)	1	4	-	-
Somersworth Sd - (Sau 56)	(6,394)	(1,030)	107	400	-	-
Souhegan Coop Sd - (Sau 39)	(6,932)	(825)	86	320	-	-
South Hampton - Police	(1,207)	(22)	2	9	-	-
South Hampton Sd - (Sau 21)	100	(81)	8	31	-	-
Southern Nh Planning Comm	36	(11)	1	5	-	-
Springfield - Emp/Pol	(146)	(39)	4	15	-	-
Stark - Emp	(5)	(1)	-	-	-	-
Stark Sd - (Sau 58)	(46)	(22)	2	8	-	-
State Of New Hampshire	(4,722)	(67,434)	6,989	26,215	-	-
Stewartstown - Emp/Pol	-	(1)	-	-	-	-
Stewartstown Sd - (Sau 07)	(90)	(53)	6	20	-	-
Stoddard Sd - (Sau 24)	(194)	(36)	4	14	-	-
Strafford - Fire / Police	1,288	(114)	12	45	-	-
Strafford County - Emp/Pol	(4,475)	(2,423)	251	943	-	-
Strafford Sd (Sau 44)	(3,314)	(294)	31	114	-	-
Stratford - Emp	(10)	(2)	-	1	-	-
Stratford Sd - (Sau 58)	(158)	(60)	6	23	-	-
Stratham - Emp/Pol	(1,503)	(306)	32	118	-	-
Stratham Sd - (Sau 16)	(2,240)	(528)	55	205	-	-
Sugar Hill - Emp/Pol	124	(38)	4	15	-	-
Sullivan County - Emp/Pol	(3,074)	(729)	76	283	-	-
Sunapee - Emp/Pol	(80)	(145)	15	56	-	-
Sunapee Sd (Sau 85)- Emp/Teach	(1,330)	(545)	57	211	-	-
Sutton - Police	148	(61)	6	25	-	-
Swanzy - Police/Fire	(1,082)	(258)	27	100	-	-
Swnh District Fire Mutual Aid	(5,552)	(42)	4	17	-	-
Tamworth - Emp/Fire/Pol	3,022	(89)	9	34	-	-
Tamworth Sd - (Sau 13)	(4,204)	(239)	25	92	-	-
Thornton - Emp/Pol	(256)	(90)	9	36	-	-
Thornton Public Library	(1)	(1)	-	-	-	-
Thornton Sd - (Sau 48)	(1,347)	(196)	20	77	-	-
Tilton - Emp/Pol	(2,640)	(324)	34	126	-	-
Tilton-Northfield Fire Dist	(187)	(287)	30	112	-	-
Timberlane Reg Sd (Sau 55)	(36,717)	(3,184)	330	1,238	-	-
Troy - Emp/Pol	(969)	(39)	4	15	-	-
Troy Water And Sewer	(8)	(1)	-	1	-	-
Tuftonboro - Emp/Fire/Pol	(1,589)	(140)	15	54	-	-
Unity - Emp	65	(2)	-	1	-	-
Unity Sd - (Sau 06)	413	(64)	7	24	-	-
Village District Of Eastman	(49)	(2)	-	2	-	-
Village District Of Eidelweiss	(33)	(2)	-	1	-	-
Virtual Learning Academy Chart	6,598	(313)	32	123	-	-
Wakefield - Emp/Fire/Pol	4,945	(307)	32	120	-	-
Wakefield Sd - (Sau 101)	1,492	(313)	32	122	-	-
Walpole - Emp/Pol	3,313	(130)	13	52	-	-
Warner - Emp/Pol	(1,558)	(83)	9	32	-	-
Warner Village Water District	(12)	(2)	-	1	-	-
Warren - Police	(117)	(15)	2	5	-	-

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

Entity	2020	2021	2022	2023	2024	Thereafter
Warren Sd - (Sau 23)	\$ (165)	\$ (64)	\$ 7	\$ 25	\$ -	\$ -
Washington - Emp/Pol	(162)	(20)	2	7	-	-
Washington Sd - (Sau 34)	(155)	(36)	4	14	-	-
Waterville Estates Village Dis	(101)	(7)	1	2	-	-
Waterville Valley Emp/Fire/Pol	(193)	(135)	14	52	-	-
Waterville Valley Sd (Sau 48)	(1,265)	(37)	4	14	-	-
Weare - Emp/Pol	(755)	(218)	23	84	-	-
Weare Sd - (Sau 24)	(9,330)	(598)	62	233	-	-
Webster - Emp/Pol	287	(34)	4	13	-	-
Weeks Public Library	(9)	(2)	-	1	-	-
Wentworth Sd - (Sau 48)	(237)	(53)	5	21	-	-
Westmoreland - Emp	(12)	(3)	-	2	-	-
Westmoreland Sd - (Sau 29)	(48)	(102)	11	39	-	-
White Mtn Reg Sd - Emp/Teach	(9,069)	(893)	93	347	-	-
Whitefield - Emp/Pol/Fire	1,222	(111)	12	42	-	-
Wilmot - Emp/Pol	(198)	(24)	3	8	-	-
Wilton - Pol	(513)	(140)	15	55	-	-
Wilton-Lyndeborough (Sau 63)	1,909	(506)	53	196	-	-
Winchester - Emp/Pol	(3,209)	(112)	12	43	-	-
Winchester Sd - (Sau 94)	34	(311)	32	121	-	-
Windham - Emp/Fire/Pol	(11,035)	(1,172)	122	456	-	-
Windham Sd - (Sau 95)	(2,684)	(2,288)	237	889	-	-
Winnacunnet Coop Sd (Sau 21)	(1,466)	(1,161)	120	452	-	-
Winnisquam Reg Sd	(7,821)	(1,082)	112	421	-	-
Wolfeboro - Emp/Fire/Pol	(661)	(591)	61	231	-	-
Woodstock - Emp/Pol	479	(132)	14	51	-	-
Woodsville Fire District	156	(10)	1	4	-	-
Woodsville Water & Light Dept	(192)	(7)	1	3	-	-
Total for All Entities	<u>\$ (1,089,533)</u>	<u>\$ (326,791)</u>	<u>\$ 33,909</u>	<u>\$ 127,072</u>	<u>\$ -</u>	<u>\$ -</u>

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

SECTION C

GLOSSARY OF TERMS

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

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

December 19, 2019

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

Dear Board Members:

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

Respectfully submitted,



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

DTK:ah

cc: Gerard Murphy, NHRS (email)
George Lagos, NHRS (email)
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