

New Hampshire Retirement System
GASB Statement Nos. 68 and 75 Employer Reporting
and Accounting Schedules
June 30, 2020





January 12, 2021

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, 2020 shown in this report is based on a roll-forward of the June 30, 2019 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, 2020 and the actuarial valuation report as of June 30, 2019 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

This report was prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

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

Respectfully submitted,



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SECTION A

GASB No. 68 PENSION INFORMATION

Executive Summary – Pension as of June 30, 2020

	Total
Actuarial Valuation Date	June 30, 2019
Measurement Date of the Net Pension Liability	June 30, 2020
Membership as of June 30, 2019	
Number of	
- Retirees and Beneficiaries*	38,352
- Inactive, Nonretired Members	2,552
- Active Members	48,288
- Non-Vested Inactive Members	12,530
- Total	101,722
Covered Payroll (reported payroll for the June 30, 2020 valuation)	\$ 2,894,708,279
Net Pension Liability	
Total Pension Liability	\$ 15,493,515,525
Plan Fiduciary Net Position	9,097,364,441
Net Pension Liability	\$ 6,396,151,084
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	58.72%
Net Pension Liability as a Percentage of Covered Payroll	220.96%
Development of the Single Discount Rate	
Single Discount Rate	6.75%
Long-Term Expected Rate of Investment Return	6.75%
Long-Term Municipal Bond Rate**	2.45%
Last year ending June 30 in the 2021 to 2120 projection period for which projected benefit payments are fully funded	2120
Total Pension Expense	\$ 952,848,567

Deferred Outflows of Resources and Deferred Inflows of Resources

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 172,727,053	\$ 68,676,339
Changes in assumptions	\$ 632,706,213	\$ -
Net difference between projected and actual earnings on pension plan investments	\$ 534,098,873	\$ 138,490,011
Total	\$ 1,339,532,139	\$ 207,166,350

* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2019 include 2,371 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 26, 2020. 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 \$557.5 million and a gain on the total pension liability of \$198.1 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, 2020.

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, 2019 and a measurement date of June 30, 2020. The total pension liability was rolled forward from June 30, 2019 to June 30, 2020. The plan fiduciary net position was determined as of June 30, 2020. Note that the beginning of year total pension liability as of June 30, 2019 was rolled forward from June 30, 2018.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 2.45% (based on the 20-Year Municipal GO AA Index for June 2020); and the resulting Single Discount Rate is 6.75%.

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

Given the plan's contribution allocation procedure, if all actuarial assumptions are met (including the assumption of the plan earning 6.75% on the actuarial value of assets), it is expected that:

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

This funding policy results in the projected plan fiduciary net position being sufficient to pay benefits for all future years at a discount rate of 6.75%. The projections in this report are strictly for the purposes of determining the GASB discount rate and are different from a funding projection for the ongoing plan.

Limitations of Assets as a Percent of Total Pension Liability Measurements

This report includes a measure of the plan fiduciary net position as a percent of total pension liability (58.72%). 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, 2020

1. Service Cost	\$ 310,678,283
2. Interest on the Total Pension Liability	994,537,325
3. Current-Period Benefit Changes	69,354,791
4. Member Contributions	(229,725,742)
5. Projected Earnings on Plan Investments	(658,557,295)
6. Pension Plan Administrative Expense	8,281,785
7. Other Changes in Plan Fiduciary Net Position	112,975
8. Recognition of Beginning Deferred Outflows (Inflows) Due to Liabilities	335,561,514
9. Recognition of Beginning Deferred Outflows (Inflows) Due to Assets	<u>122,604,931</u>
10. Total Pension Expense	\$ 952,848,567

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2020

A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 198,104,071
2. Assumption Changes (gains) or losses	\$ 778,434,124
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} *	4.9339
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	\$ 40,151,619
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ 157,772,578
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	<u>\$ 197,924,197</u>
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 157,952,452
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ 620,661,546
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	<u>\$ 778,613,998</u>

B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ 557,518,106
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	\$ 111,503,621
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ 446,014,485

* *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** 2,371 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, 2020

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	\$ 370,349,463	\$ 34,787,949	\$ 335,561,514
2. Due to Assets	236,386,675	113,781,744	122,604,931
3. Total	\$ 606,736,138	\$ 148,569,693	\$ 458,166,445

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	\$ 51,981,313	\$ 34,787,949	\$ 17,193,364
2. Assumption Changes	318,368,150	-	318,368,150
3. Net difference between projected and actual earnings on pension plan investments	236,386,675	113,781,744	122,604,931
4. Total	\$ 606,736,138	\$ 148,569,693	\$ 458,166,445

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	\$ 172,727,053	\$ 68,676,339	\$ 104,050,714
2. Assumption Changes	632,706,213	-	632,706,213
3. Net difference between projected and actual earnings on pension plan investments	534,098,873	138,490,011	395,608,862
4. Total	\$ 1,339,532,139	\$ 207,166,350	\$ 1,132,365,789

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
2021	\$ 218,585,958
2022	297,208,487
2023	320,226,315
2024	296,345,029
2025	0
Thereafter	0
Total	\$ 1,132,365,789



Outflows and Inflows Recognition Detail Fiscal Year Ended June 30, 2020

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	\$ (7,796,775)	\$ -	0.0000
2016	18,403,928	5.0750	3,626,390	271,978	0.0750
2017	(19,046,986)	4.9870	(3,819,327)	(3,769,678)	0.9870
2018	39,112,535	4.7679	8,203,304	14,502,623	1.7679
2019	(111,250,355)	4.8011	(23,171,847)	(64,906,661)	2.8011
2020	198,104,071	4.9339	40,151,619	157,952,452	3.9339
Total			\$ 17,193,364	\$ 104,050,714	
Deferred Outflow (Inflow) Due to Assumption Changes					
2016	\$ 815,022,527	5.0750	\$ 160,595,572	\$ 12,044,667	0.0750
2017	-	4.9870	-	-	0.9870
2018	-	4.7679	-	-	1.7679
2019	-	4.8011	-	-	2.8011
2020	778,434,124	4.9339	157,772,578	620,661,546	3.9339
Total			\$ 318,368,150	\$ 632,706,213	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2016	\$ 477,607,960	5.0000	\$ 95,521,592	\$ -	0.0000
2017	(445,367,397)	5.0000	(89,073,479)	(89,073,481)	1.0000
2018	(123,541,325)	5.0000	(24,708,265)	(49,416,530)	2.0000
2019	146,807,312	5.0000	29,361,462	88,084,388	3.0000
2020	557,518,106	5.0000	111,503,621	446,014,485	4.0000
Total			\$ 122,604,931	\$ 395,608,862	

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** 2,371 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, 2020	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	\$ 310,678,283	\$ 275,380,260	\$ 269,751,007	\$ 262,626,490	\$ 266,379,101	\$ 243,964,955	\$ 245,827,165	\$ 255,178,452
Interest on the Total Pension Liability	994,537,325	970,599,109	936,988,169	906,200,904	875,246,755	847,646,050	815,213,536	789,791,575
Benefit Changes	69,354,791	-	-	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	198,104,071	(111,250,355)	39,112,535	(19,046,986)	18,403,928	(106,715,500)	-	(101,140,741)
Assumption Changes	778,434,124	-	-	-	815,022,527	-	-	-
Benefit Payments	(816,708,118)	(780,906,714)	(741,752,669)	(706,303,846)	(670,359,868)	(631,310,997)	(599,475,606)	(573,470,316)
Refunds	(23,312,151)	(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	\$ 1,511,088,325	\$ 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	\$ 13,982,427,200	\$ 13,652,069,393	\$ 13,171,980,810	\$ 12,751,912,708	\$ 11,471,453,542	\$ 11,144,213,773	\$ 10,708,768,437	\$ 10,361,600,451
Total Pension Liability - Ending (a)	\$ 15,493,515,525	\$ 13,982,427,200	\$ 13,652,069,393	\$ 13,171,980,810	\$ 12,751,912,708	\$ 11,471,453,542	\$ 11,144,213,773	\$ 10,708,768,437
Plan Fiduciary Net Position								
Allocable Contributions - Employer**	\$ 444,242,009	\$ 435,181,608	\$ 422,657,700	\$ 366,343,344	\$ 358,079,066	\$ 335,488,145	\$ 324,423,138	\$ 248,653,619
Contributions - Member	229,725,742	223,995,134	217,571,830	213,060,827	207,949,398	204,063,168	199,032,996	196,488,619
Pension Plan Net Investment Income	101,039,189	488,269,838	717,090,294	978,594,418	61,877,808	249,804,954	1,092,585,321	813,797,720
Benefit Payments	(816,708,118)	(780,906,714)	(741,752,669)	(706,303,846)	(670,359,868)	(631,310,997)	(599,475,606)	(573,470,316)
Refunds	(23,312,151)	(23,464,493)	(24,010,459)	(23,408,460)	(24,233,277)	(26,344,739)	(26,119,759)	(23,190,984)
Pension Plan Administrative Expense	(8,281,785)	(7,436,447)	(7,767,254)	(7,670,827)	(7,061,317)	(7,581,315)	(7,376,270)	(6,998,526)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	(112,975)	(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	\$ (73,408,089)	\$ 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	\$ 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	\$ 5,750,326,794
Plan Fiduciary Net Position - Ending (b)	\$ 9,097,364,441	\$ 9,170,772,530	\$ 8,836,866,976	\$ 8,253,987,979	\$ 7,434,317,371	\$ 7,509,926,452	\$ 7,390,628,021	\$ 6,404,983,965
Net Pension Liability - Ending (a) - (b)	\$ 6,396,151,084	\$ 4,811,654,670	\$ 4,815,202,417	\$ 4,917,992,831	\$ 5,317,595,337	\$ 3,961,527,090	\$ 3,753,585,752	\$ 4,303,784,472
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	58.72 %	65.59 %	64.73 %	62.66 %	58.30 %	65.47 %	66.32 %	59.81 %
Covered-Employee Payroll*	\$2,894,708,279	\$2,825,006,022	\$2,752,235,069	\$2,667,611,532	\$2,601,403,606	\$2,575,031,210	\$ 2,507,898,809	\$ 2,501,741,708
Net Pension Liability as a Percentage of Covered-Employee Payroll	220.96 %	170.32 %	174.96 %	184.36 %	204.41 %	153.84 %	149.67 %	172.03 %

Notes to Schedule:

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

** Historical employer contribution amounts may differ from prior GASB 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%
2020	445,021,693	445,021,693	-	2,894,708,279	15.37%

* 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, 2020 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 2020-2021 biennium were determined based on the June 30, 2017 actuarial valuation. Actuarially determined contribution rates for the 2022-2023 biennium were determined based on the June 30, 2019 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the closed statutory amortization period.
Notes	<p>The roll-forward of total pension liability from June 30, 2019 to June 30, 2020 reflects expected service cost and interest reduced by actual benefit payments.</p> <p>The Total Pension Liability as of June 30, 2019 has been adjusted to reflect changes in actuarial methods based on the actuarial audit. The impact has been estimated based on the June 30, 2019 actuarial valuation and included in the difference between expected and actual experience of the Total Pension Liability on page 9. House Bill No. 616 grants a one-time 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.</p>
Methods and Assumptions:	
Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	20 years beginning July 1, 2019 (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	2.45% 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. Based on the 2010-2015 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 Experience Study
Other Information:	
Notes	The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2022-23 biennium.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 55 of the June 30, 2020 CAFR and GASB No. 67 and 74 report dated October 30, 2020. Actuarial assumptions for contributions made in the year ending June 30, 2020 can be found in the June 30, 2017 actuarial valuation report.



Summary of Pension Participant Data As of June 30, 2019

For purposes of GASB Statement No. 68 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2020 Total Pension Liability is based on a roll-forward of the June 30, 2019 valuation. A brief summary of the June 30, 2019 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits*	38,352
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	2,552
Active Plan Members	48,288
Non-Vested Inactive Members	<u>12,530</u>
Total Plan Members	101,722

** Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2019 include 2,371 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, 2019 may be found in the actuarial valuation report issued October 31, 2019.

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

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

Measurement Date	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%
2020	8,280,412,543	6,396,151,084	4,856,459,957	6.75%

Calculation of the Single Discount Rate

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

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

The determination of the discount rate is done at the plan level. Our understanding is that all pension assets are available to pay the pension benefits of the four-member classifications so there is one plan for the discount rate calculation. For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 2.45% (based on the June 2020 20-Year Municipal GO AA Index); and the resulting single discount rate is 6.75%.

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

The **Projection of Contributions** table shows the development of expected contributions in future years. Service Cost contributions for future hires after June 30, 2020 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, 2020.

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, 2020*

(Years 1-50)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 2,894,708,279				
1	2,863,201,766	\$ 204,157,324	\$ 96,275,625	\$ 379,949,432	\$ 680,382,381
2	2,722,830,739	194,428,281	89,630,398	503,912,757	787,971,435
3	2,595,674,360	185,593,134	83,500,772	516,678,720	785,772,626
4	2,477,893,492	177,357,241	77,843,173	529,771,185	784,971,599
5	2,364,614,746	169,394,496	72,461,526	543,198,579	785,054,601
6	2,253,639,767	161,598,018	67,338,977	556,969,546	785,906,542
7	2,145,507,913	153,992,425	62,479,517	571,092,958	787,564,900
8	2,039,686,293	146,534,296	57,836,653	585,577,915	789,948,865
9	1,935,983,726	139,229,273	53,431,131	600,433,756	793,094,161
10	1,832,542,955	131,934,939	49,155,305	615,670,063	796,760,308
11	1,731,142,945	124,747,998	45,073,484	631,296,667	801,118,150
12	1,633,418,062	117,802,441	41,261,903	647,323,656	806,387,999
13	1,538,642,764	111,058,751	37,688,755	663,761,379	812,508,884
14	1,444,785,865	104,379,200	34,273,006	680,620,457	819,272,663
15	1,353,032,685	97,835,363	31,053,635	697,911,786	826,800,783
16	1,263,853,436	91,484,867	28,058,875	715,646,547	835,190,290
17	1,177,474,697	85,340,469	25,286,484	733,836,214	844,463,168
18	1,094,203,723	79,373,979	22,730,129	752,492,558	854,596,667
19	1,013,431,506	73,543,167	20,333,742	771,627,658	865,504,567
20	933,951,567	67,759,263	18,060,062	124,053,368	209,872,693
21	856,047,363	62,024,591	15,902,410	127,234,025	205,161,026
22	779,507,851	56,295,106	13,827,990	-	70,123,096
23	704,129,281	50,565,464	11,829,742	-	62,395,206
24	630,012,054	44,885,916	9,928,550	-	54,814,466
25	558,907,985	39,442,624	8,188,319	-	47,630,943
26	492,100,751	34,389,649	6,664,173	-	41,053,822
27	431,091,124	29,805,254	5,414,226	-	35,219,480
28	374,597,538	25,458,591	4,550,405	-	30,008,997
29	322,545,014	21,595,754	3,785,739	-	25,381,493
30	275,898,470	18,224,126	3,145,314	-	21,369,439
31	233,532,344	15,232,193	2,599,305	-	17,831,498
32	195,213,104	12,579,175	2,135,343	-	14,714,518
33	160,157,770	10,207,294	1,728,555	-	11,935,849
34	128,641,810	8,110,521	1,379,354	-	9,489,876
35	100,656,391	6,273,721	1,085,379	-	7,359,100
36	76,446,576	4,713,069	831,530	-	5,544,599
37	56,485,487	3,439,415	629,157	-	4,068,572
38	40,591,375	2,433,412	471,598	-	2,905,011
39	28,046,014	1,649,472	346,793	-	1,996,265
40	18,674,672	1,071,488	253,248	-	1,324,735
41	12,054,525	666,485	186,124	-	852,610
42	7,613,237	397,152	141,079	-	538,230
43	4,753,442	228,375	106,807	-	335,182
44	2,820,169	130,495	68,511	-	199,006
45	1,552,066	69,471	39,726	-	109,197
46	787,030	34,673	20,224	-	54,897
47	379,365	16,578	9,328	-	25,906
48	182,757	7,954	4,228	-	12,182
49	79,614	3,490	1,755	-	5,245
50	22,092	923	563	-	1,486

* 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, 2020*

(Years 51-100)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
51	\$ 1,804	\$ 44	\$ 65	\$ -	\$ 109
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, 2020* (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 9,097,364,441	\$ 680,382,381	\$ 911,031,716	\$ 10,021,206	\$ 606,082,099	\$ 9,462,775,999
2	9,462,775,999	787,971,435	952,136,819	9,529,908	632,970,885	9,922,051,592
3	9,922,051,592	785,772,626	991,824,634	9,084,860	662,596,172	10,369,510,895
4	10,369,510,895	784,971,599	1,030,338,173	8,672,627	691,508,159	10,806,979,854
5	10,806,979,854	785,054,601	1,068,569,042	8,276,152	719,784,009	11,234,973,270
6	11,234,973,270	785,906,542	1,105,727,455	7,887,739	747,481,124	11,654,745,742
7	11,654,745,742	787,564,900	1,140,743,091	7,509,278	774,720,905	12,068,779,178
8	12,068,779,178	789,948,865	1,173,199,212	7,138,902	801,682,095	12,480,072,023
9	12,480,072,023	793,094,161	1,204,748,349	6,775,943	828,513,435	12,890,155,327
10	12,890,155,327	796,760,308	1,238,204,394	6,413,900	855,217,085	13,297,514,425
11	13,297,514,425	801,118,150	1,270,573,403	6,059,000	881,795,666	13,703,795,838
12	13,703,795,838	806,387,999	1,300,201,961	5,716,963	908,422,334	14,112,687,247
13	14,112,687,247	812,508,884	1,327,361,770	5,385,250	935,335,047	14,527,784,159
14	14,527,784,159	819,272,663	1,352,200,109	5,056,751	962,764,939	14,952,564,900
15	14,952,564,900	826,800,783	1,374,580,506	4,735,614	990,955,221	15,391,004,784
16	15,391,004,784	835,190,290	1,394,273,685	4,423,487	1,020,185,005	15,847,682,907
17	15,847,682,907	844,463,168	1,411,165,844	4,121,161	1,050,767,864	16,327,626,934
18	16,327,626,934	854,596,667	1,426,395,396	3,829,713	1,083,004,578	16,835,003,069
19	16,835,003,069	865,504,567	1,439,075,373	3,547,010	1,117,203,021	17,375,088,274
20	17,375,088,274	209,872,693	1,449,285,553	3,268,830	1,131,562,774	17,263,969,358
21	17,263,969,358	205,161,026	1,457,270,958	2,996,166	1,123,649,770	17,132,513,030
22	17,132,513,030	70,123,096	1,462,890,492	2,728,277	1,110,115,686	16,847,133,043
23	16,847,133,043	62,395,206	1,466,298,137	2,464,452	1,090,491,608	16,531,257,268
24	16,531,257,268	54,814,466	1,467,346,702	2,205,042	1,068,892,122	16,185,412,110
25	16,185,412,110	47,630,943	1,465,216,178	1,956,178	1,045,388,081	15,811,258,778
26	15,811,258,778	41,053,822	1,459,037,830	1,722,353	1,020,127,255	15,411,679,673
27	15,411,679,673	35,219,480	1,448,111,171	1,508,819	993,331,814	14,990,610,977
28	14,990,610,977	30,008,997	1,432,706,514	1,311,091	965,254,677	14,551,857,045
29	14,551,857,045	25,381,493	1,413,212,417	1,128,908	936,138,390	14,099,035,603
30	14,099,035,603	21,369,439	1,390,284,595	965,645	906,206,346	13,635,361,147
31	13,635,361,147	17,831,498	1,365,344,388	817,363	875,623,775	13,162,654,669
32	13,162,654,669	14,714,518	1,339,388,096	683,246	844,478,780	12,681,776,626
33	12,681,776,626	11,935,849	1,313,011,326	560,552	812,807,017	12,192,947,614
34	12,192,947,614	9,489,876	1,286,212,169	450,246	780,623,220	11,696,398,295
35	11,696,398,295	7,359,100	1,258,987,366	352,297	747,942,487	11,192,360,219
36	11,192,360,219	5,544,599	1,230,235,916	267,563	714,817,008	10,682,218,348
37	10,682,218,348	4,068,572	1,199,164,176	197,699	681,367,297	10,168,292,341
38	10,168,292,341	2,905,011	1,165,958,911	142,070	647,742,888	9,652,839,259
39	9,652,839,259	1,996,265	1,130,576,447	98,161	614,095,752	9,138,256,668
40	9,138,256,668	1,324,735	1,092,622,685	65,361	580,600,246	8,627,493,604
41	8,627,493,604	852,610	1,052,183,572	42,191	547,451,369	8,123,571,820
42	8,123,571,820	538,230	1,009,673,421	26,646	514,838,019	7,629,248,002
43	7,629,248,002	335,182	965,817,342	16,637	482,920,727	7,146,669,933
44	7,146,669,933	199,006	921,456,385	9,871	451,815,146	6,677,217,829
45	6,677,217,829	109,197	877,038,974	5,432	421,598,905	6,221,881,525
46	6,221,881,525	54,897	832,624,393	2,755	392,336,507	5,781,645,781
47	5,781,645,781	25,906	788,493,736	1,328	364,084,769	5,357,261,392
48	5,357,261,392	12,182	744,936,707	640	336,884,436	4,949,220,663
49	4,949,220,663	5,245	702,078,320	279	310,764,320	4,557,911,629
50	4,557,911,629	1,486	659,994,416	77	285,747,983	4,183,666,605

* 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, 2020* (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 4,183,666,605	\$ 109	\$ 618,745,575	\$ 6	\$ 261,855,817	\$ 3,826,776,950
52	3,826,776,950	-	578,404,739	-	239,105,034	3,487,477,244
53	3,487,477,244	-	539,046,519	-	217,508,954	3,165,939,680
54	3,165,939,680	-	500,739,180	-	197,076,930	2,862,277,430
55	2,862,277,430	-	463,550,003	-	177,814,369	2,576,541,796
56	2,576,541,796	-	427,546,341	-	159,722,496	2,308,717,952
57	2,308,717,952	-	392,795,506	-	142,798,077	2,058,720,522
58	2,058,720,522	-	359,364,400	-	127,033,127	1,826,389,248
59	1,826,389,248	-	327,318,032	-	112,414,670	1,611,485,886
60	1,611,485,886	-	296,717,813	-	98,924,588	1,413,692,661
61	1,413,692,661	-	267,619,835	-	86,539,566	1,232,612,392
62	1,232,612,392	-	240,073,753	-	75,231,148	1,067,769,787
63	1,067,769,787	-	214,122,267	-	64,965,833	918,613,353
64	918,613,353	-	189,800,065	-	55,705,245	784,518,533
65	784,518,533	-	167,133,004	-	47,406,366	664,791,896
66	664,791,896	-	146,136,367	-	40,021,884	558,677,413
67	558,677,413	-	126,813,264	-	33,500,662	465,364,811
68	465,364,811	-	109,154,428	-	27,788,316	383,998,699
69	383,998,699	-	93,137,995	-	22,827,832	313,688,536
70	313,688,536	-	78,729,243	-	18,560,251	253,519,544
71	253,519,544	-	65,880,360	-	14,925,413	202,564,597
72	202,564,597	-	54,531,223	-	11,862,733	159,896,107
73	159,896,107	-	44,611,163	-	9,311,945	124,596,889
74	124,596,889	-	36,039,723	-	7,213,810	95,770,976
75	95,770,976	-	28,726,412	-	5,510,855	72,555,419
76	72,555,419	-	22,571,037	-	4,148,157	54,132,538
77	54,132,538	-	17,465,776	-	3,074,101	39,740,864
78	39,740,864	-	13,298,132	-	2,241,025	28,683,756
79	28,683,756	-	9,953,374	-	1,605,712	20,336,094
80	20,336,094	-	7,317,198	-	1,129,763	14,148,659
81	14,148,659	-	5,278,291	-	779,801	9,650,169
82	9,650,169	-	3,731,125	-	527,517	6,446,562
83	6,446,562	-	2,580,865	-	349,461	4,215,158
84	4,215,158	-	1,745,350	-	226,579	2,696,388
85	2,696,388	-	1,153,291	-	143,718	1,686,815
86	1,686,815	-	744,271	-	89,151	1,031,695
87	1,031,695	-	468,980	-	54,070	616,785
88	616,785	-	288,516	-	32,055	360,324
89	360,324	-	173,268	-	18,570	205,626
90	205,626	-	101,543	-	10,509	114,591
91	114,591	-	58,062	-	5,807	62,337
92	62,337	-	32,402	-	3,132	33,067
93	33,067	-	17,645	-	1,646	17,069
94	17,069	-	9,362	-	841	8,548
95	8,548	-	4,832	-	417	4,133
96	4,133	-	2,416	-	199	1,915
97	1,915	-	1,171	-	90	835
98	835	-	544	-	38	329
99	329	-	340	-	11	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, 2020

(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	\$ 9,097,364,441	\$ 911,031,716	\$ 911,031,716	\$ -	\$ 881,758,296	\$ -	\$ 881,758,296
2	9,462,775,999	952,136,819	952,136,819	-	863,271,760	-	863,271,760
3	9,922,051,592	991,824,634	991,824,634	-	842,393,838	-	842,393,838
4	10,369,510,895	1,030,338,173	1,030,338,173	-	819,770,333	-	819,770,333
5	10,806,979,854	1,068,569,042	1,068,569,042	-	796,429,084	-	796,429,084
6	11,234,973,270	1,105,727,455	1,105,727,455	-	772,013,212	-	772,013,212
7	11,654,745,742	1,140,743,091	1,140,743,091	-	746,099,249	-	746,099,249
8	12,068,779,178	1,173,199,212	1,173,199,212	-	718,807,558	-	718,807,558
9	12,480,072,023	1,204,748,349	1,204,748,349	-	691,463,608	-	691,463,608
10	12,890,155,327	1,238,204,394	1,238,204,394	-	665,728,954	-	665,728,954
11	13,297,514,425	1,270,573,403	1,270,573,403	-	639,936,647	-	639,936,647
12	13,703,795,838	1,300,201,961	1,300,201,961	-	613,451,389	-	613,451,389
13	14,112,687,247	1,327,361,770	1,327,361,770	-	586,665,783	-	586,665,783
14	14,527,784,159	1,352,200,109	1,352,200,109	-	559,853,679	-	559,853,679
15	14,952,564,900	1,374,580,506	1,374,580,506	-	533,133,370	-	533,133,370
16	15,391,004,784	1,394,273,685	1,394,273,685	-	506,577,427	-	506,577,427
17	15,847,682,907	1,411,165,844	1,411,165,844	-	480,294,900	-	480,294,900
18	16,327,626,934	1,426,395,396	1,426,395,396	-	454,780,635	-	454,780,635
19	16,835,003,069	1,439,075,373	1,439,075,373	-	429,811,165	-	429,811,165
20	17,375,088,274	1,449,285,553	1,449,285,553	-	405,490,077	-	405,490,077
21	17,263,969,358	1,457,270,958	1,457,270,958	-	381,943,122	-	381,943,122
22	17,132,513,030	1,462,890,492	1,462,890,492	-	359,171,872	-	359,171,872
23	16,847,133,043	1,466,298,137	1,466,298,137	-	337,244,519	-	337,244,519
24	16,531,257,268	1,467,346,702	1,467,346,702	-	316,145,841	-	316,145,841
25	16,185,412,110	1,465,216,178	1,465,216,178	-	295,725,350	-	295,725,350
26	15,811,258,778	1,459,037,830	1,459,037,830	-	275,857,959	-	275,857,959
27	15,411,679,673	1,448,111,171	1,448,111,171	-	256,479,693	-	256,479,693
28	14,990,610,977	1,432,706,514	1,432,706,514	-	237,706,159	-	237,706,159
29	14,551,857,045	1,413,212,417	1,413,212,417	-	219,645,727	-	219,645,727
30	14,099,035,603	1,390,284,595	1,390,284,595	-	202,418,938	-	202,418,938
31	13,635,361,147	1,365,344,388	1,365,344,388	-	186,218,042	-	186,218,042
32	13,162,654,669	1,339,388,096	1,339,388,096	-	171,126,827	-	171,126,827
33	12,681,776,626	1,313,011,326	1,313,011,326	-	157,149,228	-	157,149,228
34	12,192,947,614	1,286,212,169	1,286,212,169	-	144,207,720	-	144,207,720
35	11,696,398,295	1,258,987,366	1,258,987,366	-	132,229,813	-	132,229,813
36	11,192,360,219	1,230,235,916	1,230,235,916	-	121,039,893	-	121,039,893
37	10,682,218,348	1,199,164,176	1,199,164,176	-	110,522,549	-	110,522,549
38	10,168,292,341	1,165,958,911	1,165,958,911	-	100,667,111	-	100,667,111
39	9,652,839,259	1,130,576,447	1,130,576,447	-	91,440,041	-	91,440,041
40	9,138,256,668	1,092,622,685	1,092,622,685	-	82,782,551	-	82,782,551
41	8,627,493,604	1,052,183,572	1,052,183,572	-	74,677,922	-	74,677,922
42	8,123,571,820	1,009,673,421	1,009,673,421	-	67,129,552	-	67,129,552
43	7,629,248,002	965,817,342	965,817,342	-	60,153,367	-	60,153,367
44	7,146,669,933	921,456,385	921,456,385	-	53,761,558	-	53,761,558
45	6,677,217,829	877,038,974	877,038,974	-	47,934,485	-	47,934,485
46	6,221,881,525	832,624,393	832,624,393	-	42,629,518	-	42,629,518
47	5,781,645,781	788,493,736	788,493,736	-	37,817,399	-	37,817,399
48	5,357,261,392	744,936,707	744,936,707	-	33,469,167	-	33,469,167
49	4,949,220,663	702,078,320	702,078,320	-	29,549,028	-	29,549,028
50	4,557,911,629	659,994,416	659,994,416	-	26,021,362	-	26,021,362



Single Discount Rate Development

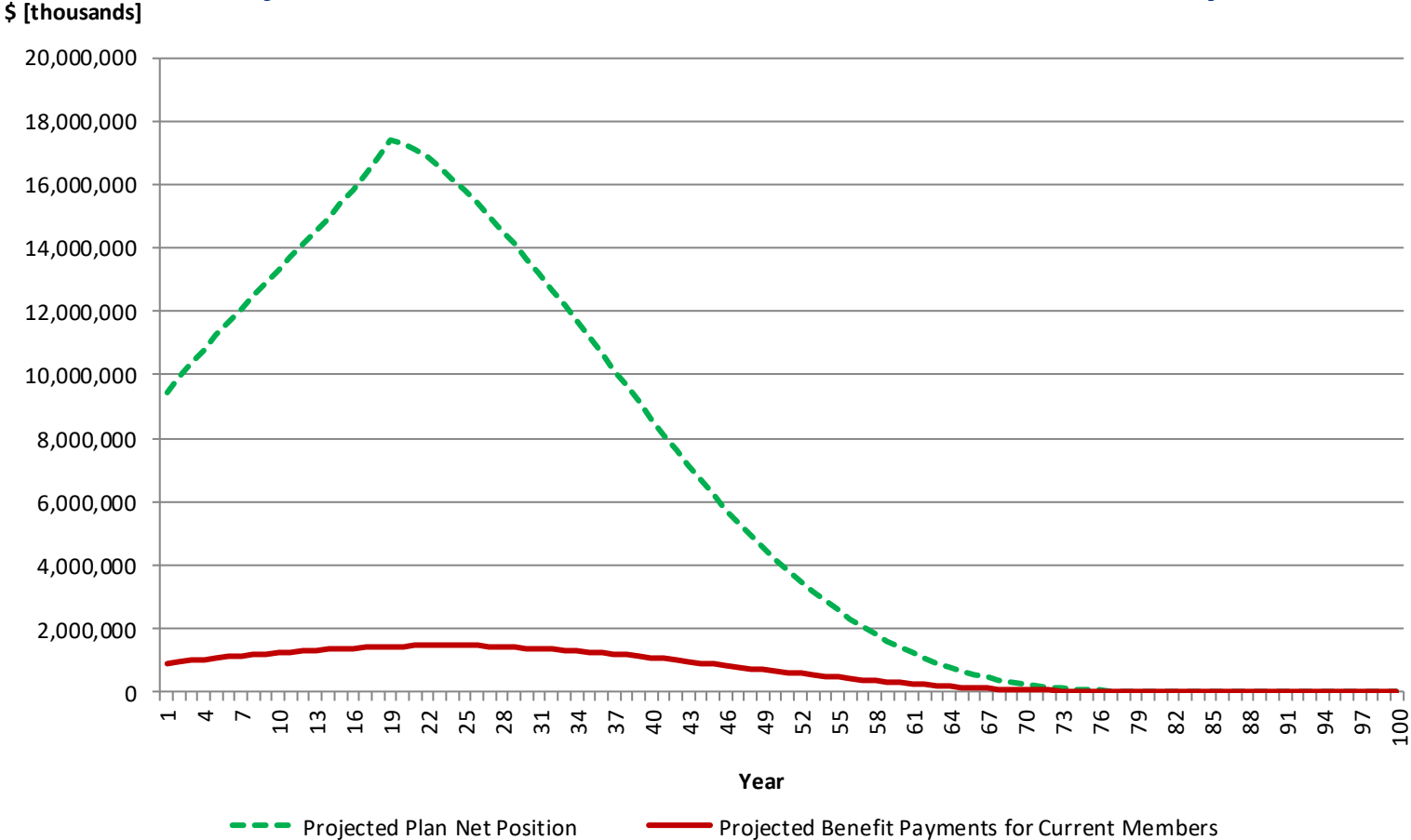
Present Values of Projected Benefit Payments

Beginning July 1, 2020 (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	\$ 4,183,666,605	\$ 618,745,575	\$ 618,745,575	\$ -	\$ 22,852,514	\$ -	\$ 22,852,514
52	3,826,776,950	578,404,739	578,404,739	-	20,011,785	-	20,011,785
53	3,487,477,244	539,046,519	539,046,519	-	17,470,782	-	17,470,782
54	3,165,939,680	500,739,180	500,739,180	-	15,203,018	-	15,203,018
55	2,862,277,430	463,550,003	463,550,003	-	13,183,992	-	13,183,992
56	2,576,541,796	427,546,341	427,546,341	-	11,391,100	-	11,391,100
57	2,308,717,952	392,795,506	392,795,506	-	9,803,498	-	9,803,498
58	2,058,720,522	359,364,400	359,364,400	-	8,401,982	-	8,401,982
59	1,826,389,248	327,318,032	327,318,032	-	7,168,837	-	7,168,837
60	1,611,485,886	296,717,813	296,717,813	-	6,087,718	-	6,087,718
61	1,413,692,661	267,619,835	267,619,835	-	5,143,531	-	5,143,531
62	1,232,612,392	240,073,753	240,073,753	-	4,322,349	-	4,322,349
63	1,067,769,787	214,122,267	214,122,267	-	3,611,346	-	3,611,346
64	918,613,353	189,800,065	189,800,065	-	2,998,719	-	2,998,719
65	784,518,533	167,133,004	167,133,004	-	2,473,624	-	2,473,624
66	664,791,896	146,136,367	146,136,367	-	2,026,105	-	2,026,105
67	558,677,413	126,813,264	126,813,264	-	1,647,026	-	1,647,026
68	465,364,811	109,154,428	109,154,428	-	1,328,034	-	1,328,034
69	383,998,699	93,137,995	93,137,995	-	1,061,517	-	1,061,517
70	313,688,536	78,729,243	78,729,243	-	840,559	-	840,559
71	253,519,544	65,880,360	65,880,360	-	658,901	-	658,901
72	202,564,597	54,531,223	54,531,223	-	510,907	-	510,907
73	159,896,107	44,611,163	44,611,163	-	391,536	-	391,536
74	124,596,889	36,039,723	36,039,723	-	296,307	-	296,307
75	95,770,976	28,726,412	28,726,412	-	221,245	-	221,245
76	72,555,419	22,571,037	22,571,037	-	162,846	-	162,846
77	54,132,538	17,465,776	17,465,776	-	118,044	-	118,044
78	39,740,864	13,298,132	13,298,132	-	84,194	-	84,194
79	28,683,756	9,953,374	9,953,374	-	59,033	-	59,033
80	20,336,094	7,317,198	7,317,198	-	40,654	-	40,654
81	14,148,659	5,278,291	5,278,291	-	27,471	-	27,471
82	9,650,169	3,731,125	3,731,125	-	18,191	-	18,191
83	6,446,562	2,580,865	2,580,865	-	11,787	-	11,787
84	4,215,158	1,745,350	1,745,350	-	7,467	-	7,467
85	2,696,388	1,153,291	1,153,291	-	4,622	-	4,622
86	1,686,815	744,271	744,271	-	2,794	-	2,794
87	1,031,695	468,980	468,980	-	1,649	-	1,649
88	616,785	288,516	288,516	-	951	-	951
89	360,324	173,268	173,268	-	535	-	535
90	205,626	101,543	101,543	-	294	-	294
91	114,591	58,062	58,062	-	157	-	157
92	62,337	32,402	32,402	-	82	-	82
93	33,067	17,645	17,645	-	42	-	42
94	17,069	9,362	9,362	-	21	-	21
95	8,548	4,832	4,832	-	10	-	10
96	4,133	2,416	2,416	-	5	-	5
97	1,915	1,171	1,171	-	2	-	2
98	835	544	544	-	1	-	1
99	329	340	340	-	1	-	1
100	-	-	-	-	-	-	-
Totals					\$ 17,820,245,062	\$ -	\$ 17,820,245,062



Projection of Pension Plan Net Position and Benefit Payments



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Allenstown Sd	\$ 398,686	0.08974522%	\$ 5,740,240	\$ 383,431	0.08810827%	\$ 4,239,466
Allenstown Sewer Commission	-	0.00000000%	-	-	0.00000000%	0
Alton Sd	633,688	0.14264477%	9,123,775	630,478	0.14487698%	6,970,980
Amherst Sd	1,985,874	0.44702525%	28,592,410	1,916,022	0.44028101%	21,184,802
Andover Sd	280,520	0.06314576%	4,038,898	260,917	0.05995589%	2,884,870
Androscoggin Valley Reg Refuse	70,000	0.01575718%	1,007,853	69,976	0.01607972%	773,701
Ashland Electric Dept - Emp	12,012	0.00270393%	172,947	30,535	0.00701661%	337,615
Ashland Sd	246,870	0.05557106%	3,554,409	229,681	0.05277819%	2,539,504
Auburn Sd	562,917	0.12671404%	8,104,821	570,624	0.13112319%	6,309,195
Baker Free Library - Emp	-	0.00000000%	-	-	0.00000000%	0
Barnstead Sd	628,826	0.14155032%	9,053,772	558,781	0.12840179%	6,178,251
Barrington Sd	1,170,380	0.26345549%	16,851,011	1,110,657	0.25521689%	12,280,155
Bartlett Sd	382,434	0.08608686%	5,506,246	370,715	0.08518627%	4,098,869
Bath Sd	88,973	0.02002805%	1,281,024	82,651	0.01899230%	913,844
Bcep Solid Waste District	29,679	0.00668082%	427,315	30,461	0.00699961%	336,797
Bedford Sd	4,872,213	1.09674744%	70,149,623	4,753,822	1.09237657%	52,561,388
Belknap County	1,186,092	0.26699230%	17,077,231	1,214,705	0.27912599%	13,430,579
Belknap County Conserv. Dist	5,962	0.00134206%	85,840	6,072	0.00139528%	67,136
Berlin - Emp/Fire/Pol	1,048,292	0.23597318%	15,093,201	1,071,741	0.24627442%	11,849,875
Berlin Housing Authority	29,135	0.00655836%	419,483	27,812	0.00639089%	307,508
Berlin Water Works	71,172	0.01602100%	1,024,727	71,906	0.01652322%	795,040
Bethlehem Sd	227,935	0.05130874%	3,281,785	221,159	0.05081993%	2,445,280
Bow Sd - Sau 67	2,174,309	0.48944244%	31,305,478	2,098,165	0.48213549%	23,198,695
Brentwood Sd	367,973	0.08283165%	5,298,037	346,089	0.07952749%	3,826,588
Bridgewater - Police/Fire	-	0.00000000%	-	-	0.00000000%	0
Brookline Public Library	9,017	0.00202975%	129,826	8,369	0.00192311%	92,533
Brookline Sd	639,490	0.14395081%	9,207,311	628,402	0.14439994%	6,948,026
Campton Sd	443,423	0.09981564%	6,384,359	431,492	0.09915217%	4,770,860
Campton/Thornton Fire Dept	-	0.00000000%	-	34,347	0.00789257%	379,763
Candia Sd	347,852	0.07830236%	5,008,337	356,523	0.08192511%	3,941,953
Carroll County	1,390,041	0.31290174%	20,013,668	1,291,929	0.29687123%	14,284,418
Center Conway Fire Precinct	14,216	0.00320006%	204,681	15,451	0.00355047%	170,836
Central Hooksett Wtr Precinct	22,915	0.00515822%	329,928	24,330	0.00559077%	269,009
Cheshire County	1,887,585	0.42490015%	27,177,256	1,915,613	0.44018702%	21,180,279
Chester Sd - (Sau 82)	539,186	0.12137213%	7,763,145	505,966	0.11626548%	5,594,293
Chesterfield Sd	342,536	0.07710572%	4,931,798	323,432	0.07432115%	3,576,077
Chichester Sd	303,555	0.06833100%	4,370,554	283,252	0.06508823%	3,131,821
City Of Claremont	1,017,901	0.22913208%	14,655,634	1,029,716	0.23661753%	11,385,218
City Of Concord	5,616,819	1.26436013%	80,870,384	5,757,092	1.32291710%	63,654,202
City Of Dover	7,208,430	1.62263579%	103,786,237	6,955,018	1.59818746%	76,899,262
City Of Franklin	877,083	0.19743360%	12,628,151	928,666	0.21339734%	10,267,943
City Of Keene	3,049,124	0.68636551%	43,900,975	3,103,365	0.71311951%	34,312,848
City Of Laconia	2,020,953	0.45492162%	29,097,474	2,069,034	0.47544150%	22,876,603
City Of Lebanon	2,185,777	0.49202392%	31,470,593	2,156,652	0.49557516%	23,845,365
City Of Manchester	10,793,286	2.42959592%	155,400,626	10,963,622	2.51932104%	121,221,028
City Of Nashua	10,238,782	2.30477567%	147,416,934	10,264,733	2.35872395%	113,493,651
City Of Portsmouth	4,465,960	1.00529887%	64,300,435	4,429,192	1.01778013%	48,972,065
City Of Rochester	2,610,341	0.58759435%	37,583,422	2,486,859	0.57145314%	27,496,352
City Of Somersworth	1,079,847	0.24307629%	15,547,527	1,064,383	0.24458363%	11,768,520
Claremont Sd	1,997,908	0.44973413%	28,765,674	1,904,746	0.43768991%	21,060,127



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Cocheco Academy Of The Arts	\$ 24,400	0.00549250%	\$ 351,309	\$ 28,025	0.00643984%	\$ 309,863
Colebrook Sd	323,652	0.07285488%	4,659,908	362,318	0.08325673%	4,006,026
Community College System Of Nh	4,749,061	1.06902562%	68,376,494	4,789,386	1.10054879%	52,954,607
Concord Sd	5,988,664	1.34806338%	86,224,170	5,711,281	1.31239023%	63,147,686
Concord Reg Sol Waste Res Rec	-	0.00000000%	-	-	0.00000000%	0
Contoocook Valley Sd	3,274,588	0.73711802%	47,147,182	3,142,012	0.72200017%	34,740,155
Conway Sd	1,989,361	0.44781018%	28,642,616	1,919,752	0.44113812%	21,226,043
Conway Village Fire District	129,520	0.02915528%	1,864,816	132,175	0.03037238%	1,461,414
Cook Memorial Library	4,248	0.00095624%	61,163	4,210	0.00096741%	46,548
Coos County Institute	838,455	0.18873834%	12,071,989	830,560	0.19085365%	9,183,219
Coos County Nursing Home	340,048	0.07654566%	4,895,976	322,366	0.07407620%	3,564,291
Cornish Sd	143,590	0.03232247%	2,067,394	134,880	0.03099396%	1,491,322
County Of Merrimack	4,186,114	0.94230483%	60,271,241	4,360,640	1.00202762%	48,214,109
Croydon Village School	21,554	0.00485186%	310,332	10,899	0.00250447%	120,506
Deerfield Community School	579,544	0.13045682%	8,344,215	549,088	0.12617445%	6,071,079
Derry Coop Sd	4,030,800	0.90734325%	58,035,045	3,915,069	0.89964026%	43,287,583
Derry Housing Authority	4,790	0.00107824%	68,966	8,361	0.00192127%	92,445
Dover Housing Authority	144,271	0.03247577%	2,077,199	140,315	0.03224286%	1,551,415
Dresden Sd	1,000,365	0.22518469%	14,403,153	944,252	0.21697884%	10,440,272
Dunbarton Sd - Sau 67	223,001	0.05019809%	3,210,746	213,924	0.04915741%	2,365,285
East Kingston Sd	202,169	0.04550875%	2,910,808	197,862	0.04546653%	2,187,692
Epping Sd	1,234,565	0.27790370%	17,775,141	1,206,977	0.27735018%	13,345,133
Epsom Sd	441,934	0.09948046%	6,362,921	424,094	0.09745219%	4,689,063
Errol Sd	24,628	0.00554382%	354,591	22,820	0.00524379%	252,313
Exeter Reg Coop Sd	4,130,891	0.92987399%	59,476,145	4,024,647	0.92482009%	44,499,149
Exeter Sd	1,520,748	0.34232421%	21,895,574	1,498,732	0.34439231%	16,570,969
Fall Mountain Reg Sd	2,112,295	0.47548294%	30,412,607	2,034,346	0.46747058%	22,493,070
Farmington Sd - (Sau 61)	1,117,790	0.25161735%	16,093,826	1,098,207	0.25235602%	12,142,500
Franklin Sd	1,023,368	0.23036272%	14,734,348	991,018	0.22772515%	10,957,348
Freedom Sd	111,074	0.02500304%	1,599,232	103,394	0.02375882%	1,143,192
Fremont - Police	84,592	0.01904187%	1,217,947	84,848	0.01949715%	938,136
Fremont Sd - Sau 83	458,708	0.10325633%	6,604,431	458,530	0.10536520%	5,069,810
Gilford Sd	1,708,665	0.38462480%	24,601,183	1,687,135	0.38768527%	18,654,076
Gilmanton Sd	494,528	0.11131950%	7,120,163	555,268	0.12759454%	6,139,409
Goffstown Sd	2,934,767	0.66062346%	42,254,475	2,868,274	0.65909816%	31,713,527
Goffstown Village Precinct	14,476	0.00325858%	208,424	14,186	0.00325979%	156,850
Goshen-Lempster Sd	-	0.00000000%	-	-	0.00000000%	0
Governor Wentworth Reg Sd	3,314,532	0.74610952%	47,722,292	3,210,805	0.73780805%	35,500,775
Grafton County	2,160,142	0.48625342%	31,101,503	2,184,904	0.50206717%	24,157,738
Grantham Sd	354,539	0.07980762%	5,104,616	323,230	0.07427474%	3,573,844
Great Bay Elearning School	99,079	0.02230293%	1,426,529	110,369	0.02536160%	1,220,313
Greenland Sd	480,507	0.10816334%	6,918,291	476,217	0.10942948%	5,265,369
Grs Coop Sd	457,202	0.10291732%	6,582,747	423,843	0.09739451%	4,686,287
Hampstead Sd	1,233,889	0.27775153%	17,765,407	1,226,224	0.28177293%	13,557,940
Hampton Falls Sd	446,272	0.10045695%	6,425,378	418,514	0.09616996%	4,627,366
Hampton Sd - Sau 90	1,634,330	0.36789181%	23,530,916	1,564,494	0.35950370%	17,298,077
Hanover Sd	789,328	0.17767973%	11,364,664	754,641	0.17340829%	8,343,808
Harrisville Sd	75,552	0.01700695%	1,087,790	72,074	0.01656182%	796,898
Haverhill Coop Sd	831,716	0.18722137%	11,974,962	825,507	0.18969253%	9,127,349
Henniker Sd	493,086	0.11099490%	7,099,401	492,789	0.11323755%	5,448,600



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Hill Sd	\$ 65,602	0.01476718%	\$ 944,531	\$ 57,110	0.01312326%	\$ 631,446
Hillsboro-Deering Sd	1,554,022	0.34981427%	22,374,649	1,468,774	0.33750828%	16,239,733
Hillsborough County	3,956,572	0.89063434%	56,966,318	4,027,850	0.92555610%	44,534,563
Hinsdale Sd	808,548	0.18200620%	11,641,392	774,361	0.17793973%	8,561,845
Holderness Sd	272,500	0.06134044%	3,923,427	258,772	0.05946299%	2,861,154
Hollis Sd	923,117	0.20779597%	13,290,944	866,199	0.19904311%	9,577,267
Hollis-Brookline Coop	1,533,521	0.34519945%	22,079,478	1,487,653	0.34184647%	16,448,472
Hooksett Public Library	38,619	0.00869323%	556,032	35,953	0.00826161%	397,520
Hooksett Sd	1,363,517	0.30693112%	19,631,778	1,313,104	0.30173701%	14,518,543
Hooksett Sewer Commission	44,685	0.01005871%	643,370	40,246	0.00924809%	444,986
Hooksett Village Wtr Precinct	37,020	0.00833330%	533,010	34,347	0.00789257%	379,763
Hopkinton Sd	1,345,244	0.30281782%	19,368,685	1,281,708	0.29452255%	14,171,408
Hudson Sd	3,514,331	0.79108478%	50,598,978	3,391,496	0.77932888%	37,498,614
Inter-Lakes Sd	1,829,128	0.41174133%	26,335,598	1,737,209	0.39919173%	19,207,728
Jackson Sd	80,479	0.01811603%	1,158,729	83,268	0.01913408%	920,666
Jaffrey-Rindge Coop Sd	1,763,539	0.39697708%	25,391,254	1,653,730	0.38000916%	18,284,728
John Stark Sd	875,339	0.19704102%	12,603,041	886,260	0.20365290%	9,799,074
Kearsarge Reg Sd - Sau 65	2,656,495	0.59798373%	38,247,943	2,486,051	0.57126747%	27,487,418
Keene Sd	3,917,205	0.88177273%	56,399,516	3,778,102	0.86816673%	41,773,185
Kensington Sd	192,292	0.04328541%	2,768,600	175,346	0.04029260%	1,938,741
Laconia Housing & Redevelopmnt	133,565	0.03006582%	1,923,055	118,984	0.02734123%	1,315,566
Laconia Sd	2,574,743	0.57958115%	37,070,886	2,403,900	0.55239006%	26,579,102
Laconia Water Works	109,957	0.02475160%	1,583,150	111,940	0.02572259%	1,237,682
Lafayette Reg Sd	188,418	0.04241337%	2,712,823	178,098	0.04092498%	1,969,169
Lakes Region Mutual Fire Aid	76,832	0.01729508%	1,106,219	74,977	0.01722890%	828,995
Lakes Region Planning Comm.	23,647	0.00532300%	340,467	22,644	0.00520334%	250,367
Land & Comm Heritage Inv Prog	12,512	0.00281648%	180,146	11,877	0.00272921%	131,320
Landaff Sd	11,536	0.00259678%	166,094	10,266	0.00235902%	113,508
Langdon - Police	-	0.00000000%	-	-	0.00000000%	0
Lebanon Sd	2,963,457	0.66708165%	42,667,550	2,808,194	0.64529243%	31,049,243
Lempster Sd	141,407	0.03183107%	2,035,963	137,551	0.03160772%	1,520,854
Lincoln-Woodstock Coop Sd	509,527	0.11469581%	7,336,117	528,349	0.12140885%	5,841,775
Lisbon Reg Sd	454,073	0.10221298%	6,537,697	436,014	0.10019127%	4,820,858
Litchfield Sd	1,552,862	0.34955316%	22,357,948	1,486,422	0.34156360%	16,434,861
Littleton Public Library	15,641	0.00352083%	225,198	15,000	0.00344684%	165,850
Littleton Sd	1,129,408	0.25423259%	16,261,101	1,098,053	0.25232063%	12,140,797
Littleton Water & Light Dept	130,981	0.02948415%	1,885,851	125,942	0.02894010%	1,392,498
Londonderry Sd	5,549,768	1.24926678%	79,904,991	5,302,514	1.21846002%	58,628,088
Lyme Sd	354,811	0.07986885%	5,108,532	324,149	0.07448591%	3,584,005
Lyndeborough - Police	-	0.00000000%	-	2,063	0.00047405%	22,810
Madison Sd	198,503	0.04468353%	2,858,026	206,072	0.04735310%	2,278,468
Manchester Sd	13,012,152	2.92906826%	187,347,631	12,723,379	2.92369405%	140,678,061
Marlborough Sd	212,979	0.04794211%	3,066,450	212,038	0.04872403%	2,344,432
Marlow Sd	55,987	0.01260282%	806,095	46,542	0.01069485%	514,599
Mascenic Reg Sd	1,059,129	0.23841261%	15,249,231	1,012,610	0.23268676%	11,196,083
Mascoma Valley Regional Sd	1,589,741	0.35785471%	22,888,928	1,548,573	0.35584523%	17,122,044
Mason Sd (Sau 89)	91,893	0.02068535%	1,323,066	87,097	0.02001394%	963,002
Maxfield Public Library	-	0.00000000%	-	-	0.00000000%	0
Meriden Village Water District	5,716	0.00128669%	82,299	5,718	0.00131393%	63,222
Merrimack Sd	4,633,764	1.04307197%	66,716,459	4,543,755	1.04410546%	50,238,749



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Merrimack Valley Sd	\$ 2,772,712	0.62414447%	\$ 39,921,223	\$ 2,692,966	0.61881429%	\$ 29,775,207
Merrimack Village District	109,780	0.02471176%	1,580,602	103,969	0.02389094%	1,149,550
Middleton Sd	125,397	0.02822718%	1,805,453	119,182	0.02738673%	1,317,755
Milan Sd	95,571	0.02151327%	1,376,021	84,968	0.01952472%	939,462
Milford Area Communication Ctr	36,647	0.00824933%	527,640	36,268	0.00833399%	401,003
Milford Sd	2,908,711	0.65475819%	41,879,323	2,739,557	0.62952039%	30,290,347
Milton Sd	657,201	0.14793760%	9,462,312	666,766	0.15321557%	7,372,204
Monadnock Reg Sd- Sau 93	2,158,982	0.48599230%	31,084,802	2,048,011	0.47061064%	22,644,159
Monroe Sd	155,988	0.03511329%	2,245,899	154,361	0.03547048%	1,706,717
Mont Vernon Sd	255,390	0.05748893%	3,677,079	228,717	0.05255668%	2,528,846
Moultonborough Sd - Sau 45	1,009,637	0.22727184%	14,536,650	999,621	0.22970203%	11,052,468
Nashua Airport Authority	28,703	0.00646112%	413,263	27,386	0.00629300%	302,797
Nashua Housing Redevelop Auth	140,917	0.03172077%	2,028,908	137,433	0.03158061%	1,519,550
Ne Interstate Water Pol Cntrl	-	0.00000000%	-	-	0.00000000%	0
Nelson Sd	64,051	0.01441804%	922,200	63,097	0.01449900%	697,642
New Boston Sd	544,252	0.12251250%	7,836,085	532,238	0.12230250%	5,884,774
New Castle Sd	82,816	0.01864209%	1,192,376	81,833	0.01880433%	904,799
New London-Springfield Wtr Sys	18,744	0.00421932%	269,874	18,187	0.00417917%	201,087
Newfields Sd	159,038	0.03579986%	2,289,813	151,093	0.03471953%	1,670,584
Newfound Area Sd	1,584,482	0.35667090%	22,813,210	1,543,562	0.35469375%	17,066,638
Newington Sd	85,697	0.01929061%	1,233,857	80,581	0.01851664%	890,957
Newmarket Sd	1,374,495	0.30940229%	19,789,838	1,226,307	0.28179201%	13,558,858
Newmarket Housing Authority	3,743	0.00084256%	53,891	-	0.00000000%	0
Newport Sd	1,143,015	0.25729556%	16,457,013	1,000,799	0.22997272%	11,065,493
Next Charter School	68,549	0.01543055%	986,961	51,933	0.01193364%	574,206
NH Comm Development Fin Auth	9,351	0.00210493%	134,635	9,153	0.00210326%	101,202
NH Municipal Bond Bank	23,594	0.00531107%	339,704	22,449	0.00515854%	248,211
NH Retirement System	-	0.00000000%	-	-	0.00000000%	0
North Conway Wtr Precinct	112,716	0.02537266%	1,622,874	120,027	0.02758090%	1,327,098
North Country Charter Academy	38,112	0.00857911%	548,733	35,299	0.00811133%	390,289
North Country Edu Srvc Ag Inc	92,319	0.02078124%	1,329,200	89,370	0.02053625%	988,133
North Hampton Sd	625,696	0.14084575%	9,008,707	600,841	0.13806672%	6,643,294
Northumberland Sd	406,253	0.09144858%	5,849,189	393,309	0.09037813%	4,348,684
Northwood Sd	380,933	0.08574898%	5,484,634	368,039	0.08457136%	4,069,282
Nottingham Sd	527,158	0.11866460%	7,589,967	512,501	0.11776715%	5,666,549
Oyster River Coop Sd	3,156,408	0.71051541%	45,445,639	3,014,797	0.69276755%	33,333,582
Pease Development Authority	428,565	0.09647106%	6,170,435	379,663	0.08724243%	4,197,804
Pelham Sd	1,884,444	0.42419310%	27,132,032	1,794,100	0.41226466%	19,836,752
Pembroke Sd	1,720,647	0.38732198%	24,773,699	1,707,486	0.39236170%	18,879,090
Pemi Baker Coop	951,947	0.21428567%	13,706,035	931,227	0.21398583%	10,296,259
Penacook Boscawen Water Prcnct	-	0.00000000%	-	-	0.00000000%	0
Piermont Sd	77,962	0.01754944%	1,122,489	76,167	0.01750235%	842,153
Pittsburg Sd	164,554	0.03704152%	2,369,232	144,705	0.03325163%	1,599,954
Pittsfield Sd	672,368	0.15135173%	9,680,685	654,660	0.15043374%	7,238,352
Plainfield Sd	326,215	0.07343182%	4,696,810	299,463	0.06881334%	3,311,060
Plaistow Public Library	19,471	0.00438297%	280,341	19,569	0.00449674%	216,368
Plymouth Sd	598,401	0.13470158%	8,615,717	572,721	0.13160505%	6,332,381
Plymouth Village Water & Sewer	66,898	0.01505891%	963,191	72,782	0.01672451%	804,726
Portsmouth Housing Authority	168,882	0.03801576%	2,431,545	168,446	0.03870706%	1,862,450
Portsmouth Sd	4,192,556	0.94375494%	60,363,992	4,018,169	0.92333152%	44,427,524



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
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Portsmouth-Josie F. Prescott	\$ -	0.00000000%	\$ -	\$ -	0.00000000%	\$ -
Profile Sd	366,313	0.08245798%	5,274,137	370,650	0.08517134%	4,098,151
Prospect Mountain High School	654,442	0.14731655%	9,422,589	622,086	0.14294859%	6,878,193
Raymond Sd	1,427,927	0.32142997%	20,559,147	1,426,418	0.32777534%	15,771,417
Richmond-Pol	-	0.00000000%	-	-	0.00000000%	0
Rivendell Interstate Sd	181,280	0.04080659%	2,610,051	185,278	0.04257487%	2,048,556
Rochester Sd	4,768,386	1.07337572%	68,654,733	4,645,400	1.06746237%	51,362,603
Rockingham County	3,140,969	0.70704005%	45,223,350	3,212,756	0.73825637%	35,522,347
Rockingham Planning Comm	38,690	0.00870922%	557,055	37,603	0.00864076%	415,764
Rollinsford Sd	218,401	0.04916262%	3,144,515	197,361	0.04535141%	2,182,153
Rumney Sd	195,058	0.04390805%	2,808,425	191,043	0.04389960%	2,112,297
Rye Sd	758,801	0.17080802%	10,925,139	730,739	0.16791587%	8,079,532
Rye Water District	26,568	0.00598052%	382,523	26,762	0.00614962%	295,898
Salem Housing Authority	36,027	0.00810977%	518,713	38,641	0.00887928%	427,240
Salem Sd	4,739,041	1.06677009%	68,232,227	4,495,178	1.03294299%	49,701,650
Sanborn Regional Sd	2,336,587	0.52597163%	33,641,940	2,220,873	0.51033245%	24,555,435
Sanbornton Public Library	8,566	0.00192823%	123,333	8,057	0.00185141%	89,083
Sandown Public Library	11,089	0.00249616%	159,658	7,448	0.00171147%	82,350
Sau 02	72,074	0.01622404%	1,037,714	77,412	0.01778844%	855,918
Sau 03	1,322,478	0.29769314%	19,040,903	1,338,046	0.30746841%	14,794,318
Sau 06	96,740	0.02177642%	1,392,853	84,818	0.01949025%	937,804
Sau 07	58,423	0.01315116%	841,168	69,351	0.01593611%	766,791
Sau 09	100,696	0.02266692%	1,449,810	101,809	0.02339460%	1,125,667
Sau 13	57,698	0.01298797%	830,730	42,643	0.00979890%	471,489
Sau 15	76,637	0.01725118%	1,103,412	80,331	0.01845919%	888,192
Sau 16	215,972	0.04861584%	3,109,543	189,974	0.04365396%	2,100,478
Sau 18 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
Sau 19	140,354	0.03159404%	2,020,803	135,362	0.03110471%	1,496,651
Sau 20	52,772	0.01187911%	759,806	53,501	0.01229395%	591,542
Sau 21	136,688	0.03076881%	1,968,020	99,383	0.02283713%	1,098,844
Sau 23	182,602	0.04110417%	2,629,085	173,157	0.03978959%	1,914,538
Sau 24	206,129	0.04640016%	2,967,824	176,164	0.04048057%	1,947,785
Sau 29	237,972	0.05356810%	3,426,297	240,470	0.05525739%	2,658,795
Sau 34	72,339	0.01628369%	1,041,529	75,603	0.01737275%	835,917
Sau 35	116,424	0.02620734%	1,676,261	89,313	0.02052316%	987,504
Sau 39	155,424	0.03498633%	2,237,779	132,358	0.03041443%	1,463,437
Sau 41	126,309	0.02843247%	1,818,584	109,334	0.02512376%	1,208,869
Sau 42	11,986,856	2.69827154%	172,585,524	11,574,991	2.65980699%	127,980,727
Sau 43 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
Sau 44	166,732	0.03753179%	2,400,590	169,323	0.03890858%	1,872,147
Sau 46	85,466	0.01923861%	1,230,531	70,622	0.01622817%	780,843
Sau 48	147,437	0.03318844%	2,122,783	132,820	0.03052059%	1,468,545
Sau 50	104,002	0.02341111%	1,497,410	99,034	0.02275694%	1,094,985
Sau 53	422,078	0.09501082%	6,077,036	352,411	0.08098021%	3,896,488
Sau 55	112,161	0.02524772%	1,614,882	135,862	0.03121961%	1,502,180
Sau 56	94,988	0.02138204%	1,367,628	92,355	0.02122217%	1,021,138
Sau 58	38,900	0.00875649%	560,078	35,941	0.00825885%	397,387
Sau 61 - Emp	-	0.00000000%	-	-	0.00000000%	0
Sau 64 - Emp/Teach	-	0.00000000%	-	-	0.00000000%	0
Sau 67	63,369	0.01426452%	912,380	59,540	0.01368164%	658,313



Schedule of Net Pension Liability by Employer

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Sau 70	\$ 103,705	0.02334426%	\$ 1,493,134	\$ 97,892	0.02249452%	\$ 1,082,359
Sau 71 Emp/Teacher	-	0.00000000%	-	-	0.00000000%	0
Seabrook Sd	1,043,859	0.23497530%	15,029,375	956,617	0.21982018%	10,576,988
Seacoast Charter School	125,340	0.02821435%	1,804,632	98,117	0.02254622%	1,084,846
Shaker Regional Sd - Sau 80	1,602,937	0.36082516%	23,078,922	1,558,858	0.35820861%	17,235,761
Somersworth Housing Authority	56,345	0.01268340%	811,249	54,098	0.01243113%	598,143
Somersworth Sd	1,638,671	0.36886898%	23,593,417	1,601,632	0.36803761%	17,708,699
Souhegan Coop Sd	1,273,667	0.28670566%	18,338,127	1,229,286	0.28247655%	13,591,796
South Hampton Sd	116,043	0.02612157%	1,670,775	111,148	0.02554060%	1,228,925
Southern Nh Planning Comm	68,257	0.01536482%	982,757	58,203	0.01337442%	643,531
Stark Sd	28,526	0.00642127%	410,714	30,826	0.00708348%	340,833
State Of New Hampshire	82,823,532	18.64378611%	1,192,484,727	81,792,705	18.79507364%	904,354,047
Stewartstown Sd	77,684	0.01748686%	1,118,486	70,164	0.01612292%	775,779
Stoddard Sd	59,718	0.01344267%	859,813	51,675	0.01187435%	571,353
Strafford County	3,666,010	0.82522810%	52,782,836	3,575,863	0.82169441%	39,537,097
Strafford Sd	450,017	0.10129996%	6,479,298	438,754	0.10082090%	4,851,154
Stratford Sd	82,743	0.01862566%	1,191,325	84,942	0.01951875%	939,175
Stratham Sd	772,187	0.17382124%	11,117,869	728,412	0.16738115%	8,053,803
Sullivan County	1,330,667	0.29953650%	19,158,807	1,368,316	0.31442413%	15,129,003
Sunapee Sd	854,539	0.19235889%	12,303,565	828,399	0.19035708%	9,159,325
Surry Village Charter School	-	0.00000000%	-	-	0.00000000%	0
Swnh District Fire Mutual Aid	116,547	0.02623502%	1,678,032	114,709	0.02635888%	1,268,298
Tamworth Sd	344,853	0.07762728%	4,965,158	354,987	0.08157215%	3,924,970
Thornton Public School Library	3,137	0.00070615%	45,166	3,073	0.00070614%	33,977
Thornton Sd	320,981	0.07225363%	4,621,451	290,052	0.06665079%	3,207,006
Tilton-Northfield Fire Dist	271,808	0.06118467%	3,913,464	276,508	0.06353853%	3,057,255
Timberlane Reg Sd	4,986,559	1.12248702%	71,795,966	4,764,603	1.09485393%	52,680,590
Town Of Albany	2,358	0.00053079%	33,950	4,839	0.00111195%	53,503
Town Of Alexandria	56,179	0.01264603%	808,859	50,980	0.01171465%	563,669
Town Of Allentown	279,297	0.06287046%	4,021,290	271,092	0.06229399%	2,997,372
Town Of Alstead	26,202	0.00589814%	377,254	28,710	0.00659725%	317,437
Town Of Alton	471,574	0.10615250%	6,789,674	464,330	0.10669798%	5,133,938
Town Of Amherst	423,226	0.09526924%	6,093,565	415,805	0.09554746%	4,597,414
Town Of Andover	27,460	0.00618132%	395,367	17,549	0.00403257%	194,033
Town Of Antrim	166,501	0.03747980%	2,397,265	161,430	0.03709486%	1,784,877
Town Of Ashland	155,734	0.03505612%	2,242,242	126,340	0.02903156%	1,396,898
Town Of Atkinson	225,684	0.05080204%	3,249,375	197,420	0.04536497%	2,182,806
Town Of Auburn	251,764	0.05667271%	3,624,872	274,145	0.06299554%	3,031,128
Town Of Barnstead	213,460	0.04805038%	3,073,375	207,702	0.04772766%	2,296,490
Town Of Barrington	352,579	0.07936642%	5,076,396	362,696	0.08334359%	4,010,206
Town Of Bartlett	74,069	0.01667312%	1,066,438	66,896	0.01537197%	739,646
Town Of Bedford	1,876,010	0.42229459%	27,010,600	1,926,893	0.44277905%	21,304,999
Town Of Belmont	583,579	0.13136511%	8,402,311	592,536	0.13615833%	6,551,469
Town Of Bennington	63,509	0.01429604%	914,396	63,801	0.01466078%	705,426
Town Of Bethlehem	138,412	0.03115689%	1,992,842	136,398	0.03134278%	1,508,106
Town Of Boscaawen	191,644	0.04313955%	2,759,271	179,304	0.04120211%	1,982,503
Town Of Bow	587,422	0.13223017%	8,457,641	571,702	0.13137090%	6,321,114
Town Of Bradford	54,334	0.01223072%	782,295	49,538	0.01138329%	547,725
Town Of Brentwood	169,470	0.03814812%	2,440,011	167,571	0.03850599%	1,852,775
Town Of Bristol	403,285	0.09078047%	5,806,456	369,000	0.08479218%	4,079,907



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Brookline	\$ 264,418	0.05952116%	\$ 3,807,063	\$ 252,989	0.05813412%	\$ 2,797,213
Town of Campton	233,090	0.05246915%	3,356,006	178,905	0.04111042%	1,978,091
Town of Canaan	192,328	0.04329352%	2,769,119	179,591	0.04126806%	1,985,677
Town of Candia	92,896	0.02091112%	1,337,507	95,752	0.02200277%	1,058,697
Town of Canterbury	63,552	0.01430572%	915,015	67,848	0.01559073%	750,172
Town of Carroll	119,021	0.02679193%	1,713,652	110,561	0.02540571%	1,222,435
Town of Center Harbor	61,382	0.01381724%	883,772	51,275	0.01178244%	566,930
Town of Charlestown	199,867	0.04499057%	2,877,665	188,364	0.04328400%	2,082,677
Town of Chester	222,425	0.05006843%	3,202,452	229,826	0.05281151%	2,541,107
Town of Chesterfield	158,192	0.03560942%	2,277,632	152,451	0.03503158%	1,685,599
Town of Chichester	103,010	0.02318781%	1,483,127	100,555	0.02310644%	1,111,802
Town of Clarksville	4,512	0.00101566%	64,963	4,346	0.00099866%	48,052
Town of Colebrook	164,002	0.03691726%	2,361,284	162,096	0.03724790%	1,792,240
Town of Conway	805,449	0.18130860%	11,596,772	785,851	0.18058001%	8,688,886
Town of Cornish	23,515	0.00529329%	338,567	23,520	0.00540464%	260,053
Town of Croydon	6,030	0.00135737%	86,819	5,722	0.00131485%	63,266
Town of Danville	98,751	0.02222910%	1,421,807	78,576	0.01805591%	868,788
Town of Deerfield	200,741	0.04518731%	2,890,249	185,235	0.04256499%	2,048,080
Town of Deering	23,005	0.00517848%	331,223	35,613	0.00818348%	393,761
Town of Derry	3,670,011	0.82612874%	52,840,442	3,712,840	0.85317023%	41,051,605
Town of Dorchester	6,001	0.00135084%	86,402	1,807	0.00041523%	19,979
Town of Dublin	76,947	0.01732096%	1,107,875	87,478	0.02010149%	967,214
Town of Dunbarton	108,504	0.02442452%	1,562,229	105,888	0.02433191%	1,170,767
Town of Durham	1,294,821	0.29146748%	18,642,700	1,322,316	0.30385383%	14,620,397
Town of East Kingston	104,396	0.02349980%	1,503,083	100,801	0.02316297%	1,114,522
Town of Effingham	29,119	0.00655476%	419,252	36,405	0.00836547%	402,518
Town of Enfield	256,842	0.05781578%	3,697,985	251,869	0.05787676%	2,784,830
Town of Epping	547,209	0.12317813%	7,878,659	517,044	0.11881109%	5,716,779
Town of Epsom	193,812	0.04362757%	2,790,485	180,047	0.04137284%	1,990,718
Town of Exeter	1,606,136	0.36154527%	23,124,982	1,597,072	0.36698977%	17,658,280
Town of Farmington	216,082	0.04864060%	3,111,126	211,379	0.04857259%	2,337,145
Town of Fitzwilliam	83,023	0.01868869%	1,195,357	77,340	0.01777189%	855,122
Town of Francestown	23,814	0.00536059%	342,871	23,502	0.00540050%	259,853
Town of Franconia	51,061	0.01149396%	735,171	46,960	0.01079090%	519,221
Town of Freedom	39,697	0.00893589%	571,553	40,925	0.00940412%	452,494
Town of Gilford	841,134	0.18934139%	12,110,561	870,088	0.19993676%	9,620,266
Town of Gilmanton	187,538	0.04221528%	2,700,153	183,500	0.04216630%	2,028,897
Town of Goffstown	1,332,897	0.30003848%	19,190,914	1,375,779	0.31613904%	15,211,519
Town of Gorham	269,860	0.06074617%	3,885,417	277,282	0.06371639%	3,065,813
Town of Goshen	17,006	0.00382809%	244,850	17,613	0.00404728%	194,741
Town of Grafton	48,129	0.01083396%	692,956	36,058	0.00828574%	398,681
Town of Grantham	138,071	0.03108013%	1,987,932	135,797	0.03120467%	1,501,461
Town of Greenfield	89,834	0.02022186%	1,293,421	87,352	0.02007254%	965,821
Town of Greenland	242,772	0.05464859%	3,495,406	213,257	0.04900414%	2,357,910
Town of Greenville	112,035	0.02521936%	1,613,068	109,984	0.02527313%	1,216,056
Town of Groton	10,369	0.00233409%	149,292	11,138	0.00255939%	123,149
Town of Hampstead	381,438	0.08586266%	5,491,905	361,876	0.08315517%	4,001,140
Town of Hampton	2,231,456	0.50230638%	32,128,275	2,281,621	0.52429168%	25,227,105
Town of Hampton Falls	118,039	0.02657088%	1,699,514	118,335	0.02719210%	1,308,390
Town of Hancock	51,405	0.01157140%	740,124	40,210	0.00923982%	444,588



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Hanover	\$ 1,503,744	0.33849657%	\$ 21,650,752	\$ 1,532,381	0.35212448%	\$ 16,943,014
Town of Harrisville	14,929	0.00336056%	214,946	15,622	0.00358977%	172,727
Town of Haverhill	156,216	0.03516462%	2,249,182	165,948	0.03813304%	1,834,830
Town of Hebron	24,056	0.00541507%	346,356	22,931	0.00526929%	253,540
Town of Henniker	298,282	0.06714403%	4,294,634	298,516	0.06859573%	3,300,590
Town of Hillsborough	317,327	0.07143111%	4,568,842	314,512	0.07227144%	3,477,452
Town of Hinsdale	186,040	0.04187807%	2,678,585	217,313	0.04993616%	2,402,756
Town of Holderness	134,433	0.03026121%	1,935,553	127,872	0.02938359%	1,413,837
Town of Hollis	631,475	0.14214662%	9,091,913	632,027	0.14523293%	6,988,107
Town of Hooksett	1,354,840	0.30497790%	19,506,847	1,385,672	0.31841235%	15,320,903
Town of Hopkinton	401,835	0.09045407%	5,785,579	399,265	0.09174675%	4,414,537
Town of Hudson	2,457,132	0.55310662%	35,377,535	2,485,315	0.57109834%	27,479,280
Town of Jackson	72,845	0.01639759%	1,048,815	63,542	0.01460126%	702,562
Town of Jaffrey	449,299	0.10113834%	6,468,961	442,845	0.10176096%	4,896,386
Town of Jefferson	13,330	0.00300062%	191,924	11,530	0.00264947%	127,483
Town of Kensington	76,392	0.01719603%	1,099,884	73,154	0.01680999%	808,839
Town of Kingston	276,012	0.06213100%	3,973,993	282,115	0.06482696%	3,119,249
Town of Lancaster	235,945	0.05311182%	3,397,112	232,118	0.05333819%	2,566,450
Town of Lee	259,031	0.05830853%	3,729,502	245,488	0.05641047%	2,714,277
Town of Lempster	23,550	0.00530116%	339,070	22,231	0.00510844%	245,800
Town of Lincoln	261,384	0.05883820%	3,763,380	251,831	0.05786802%	2,784,409
Town of Lisbon	50,719	0.01141697%	730,247	50,789	0.01167076%	561,557
Town of Litchfield	384,352	0.08651861%	5,533,861	393,753	0.09048016%	4,353,593
Town of Littleton	551,843	0.12422125%	7,945,379	502,062	0.11536838%	5,551,128
Town of Londonderry	3,111,138	0.70032502%	44,793,846	3,093,546	0.71086321%	34,204,283
Town of Loudon	249,384	0.05613697%	3,590,605	251,695	0.05783677%	2,782,906
Town of Lyme	78,253	0.01761495%	1,126,679	82,451	0.01894634%	911,632
Town of Madison	119,917	0.02699362%	1,726,553	117,607	0.02702481%	1,300,341
Town of Marlborough	84,824	0.01909410%	1,221,287	80,513	0.01850101%	890,205
Town of Marlow	18,537	0.00417273%	266,894	19,209	0.00441402%	212,387
Town of Mason	32,346	0.00728117%	465,715	49,616	0.01140122%	548,587
Town of Meredith	644,348	0.14504436%	9,277,256	653,587	0.15018718%	7,226,488
Town of Merrimack	2,407,821	0.54200658%	34,667,560	2,397,635	0.55095043%	26,509,832
Town of Middleton	55,644	0.01252560%	801,156	58,215	0.01337717%	643,663
Town of Milford	1,072,100	0.24133242%	15,435,986	1,050,506	0.24139485%	11,615,087
Town of Milton	234,617	0.05281288%	3,377,992	235,326	0.05407535%	2,601,919
Town of Monroe	14,731	0.00331599%	212,096	8,628	0.00198262%	95,397
Town of Mont Vernon	94,931	0.02136921%	1,366,807	87,865	0.02019042%	971,493
Town of Moultonborough	470,265	0.10585784%	6,770,827	463,586	0.10652702%	5,125,712
Town of Nelson	18,194	0.00409552%	261,956	18,704	0.00429798%	206,804
Town of New Boston	146,258	0.03292304%	2,105,807	131,976	0.03032665%	1,459,214
Town of New Castle	131,205	0.02953458%	1,889,076	132,212	0.03038088%	1,461,823
Town of New Durham	123,834	0.02787535%	1,782,950	115,706	0.02658798%	1,279,322
Town of New Hampton	130,840	0.02945241%	1,883,821	129,701	0.02980388%	1,434,060
Town of New Ipswich	140,596	0.03164851%	2,024,287	127,925	0.02939577%	1,414,423
Town of New London	372,167	0.08377573%	5,358,422	354,313	0.08141727%	3,917,518
Town of Newbury	73,093	0.01645342%	1,052,386	71,643	0.01646278%	792,132
Town of Newfields	57,945	0.01304357%	834,286	55,730	0.01280615%	616,188
Town of Newington	423,253	0.09527532%	6,093,953	444,310	0.10209760%	4,912,584
Town of Newmarket	520,644	0.11719828%	7,496,179	526,916	0.12107956%	5,825,930



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Newport	\$ 514,191	0.11574569%	\$ 7,403,269	\$ 560,437	0.12878232%	\$ 6,196,561
Town of Newton	148,356	0.03339531%	2,136,014	141,896	0.03260616%	1,568,896
Town of North Hampton	623,199	0.14028367%	8,972,755	601,573	0.13823493%	6,651,387
Town of Northfield	178,905	0.04027197%	2,575,856	189,187	0.04347311%	2,091,776
Town of Northumberland	93,226	0.02098541%	1,342,259	87,407	0.02008518%	966,430
Town of Northwood	215,477	0.04850442%	3,102,416	193,198	0.04439480%	2,136,124
Town of Nottingham	141,286	0.03180384%	2,034,222	133,885	0.03076532%	1,480,321
Town of Orford	37,289	0.00839385%	536,883	33,213	0.00763199%	367,225
Town of Ossipee	341,654	0.07690718%	4,919,099	347,068	0.07975245%	3,837,412
Town of Pelham	1,256,321	0.28280103%	18,088,381	1,206,312	0.27719737%	13,337,780
Town of Pembroke	354,462	0.07979029%	5,103,507	334,096	0.07677163%	3,693,986
Town of Peterborough	605,002	0.13618748%	8,710,757	598,851	0.13760944%	6,621,291
Town of Piermont	14,386	0.00323832%	207,128	15,748	0.00361872%	174,120
Town of Pittsburg	37,758	0.00849942%	543,636	36,763	0.00844774%	406,476
Town of Pittsfield	222,839	0.05016162%	3,208,413	200,562	0.04608697%	2,217,546
Town of Plainfield	101,540	0.02285691%	1,461,962	106,514	0.02447576%	1,177,689
Town of Plaistow	484,721	0.10911192%	6,978,977	533,430	0.12257641%	5,897,954
Town of Plymouth	622,806	0.14019520%	8,967,097	634,926	0.14589909%	7,020,160
Town of Raymond	554,891	0.12490736%	7,989,263	566,415	0.13015600%	6,262,657
Town of Rindge	231,030	0.05200544%	3,326,347	235,409	0.05409443%	2,602,837
Town of Rollinsford	78,517	0.01767437%	1,130,479	70,121	0.01611304%	775,304
Town of Rumney	44,224	0.00995493%	636,732	43,835	0.01007281%	484,669
Town of Rye	607,113	0.13666267%	8,741,151	586,685	0.13481383%	6,486,776
Town of Salem	4,155,073	0.93531742%	59,824,315	4,267,740	0.98068022%	47,186,946
Town of Salisbury	6,415	0.00144403%	92,362	5,588	0.00128406%	61,785
Town of Sanbornton	185,763	0.04181572%	2,674,597	187,078	0.04298849%	2,068,458
Town of Sandown	198,523	0.04468803%	2,858,314	208,529	0.04791770%	2,305,634
Town of Sandwich	52,992	0.01192863%	762,973	48,734	0.01119854%	538,835
Town of Seabrook	1,328,415	0.29902957%	19,126,383	1,318,706	0.30302429%	14,580,482
Town of Shelburne	9,889	0.00222604%	142,381	17,328	0.00398179%	191,590
Town of South Hampton	23,302	0.00524534%	335,500	19,113	0.00439196%	211,326
Town of Springfield	43,704	0.00983788%	629,246	43,730	0.01004868%	483,508
Town of Stark	3,891	0.00087587%	56,022	3,820	0.00087779%	42,236
Town of Stewartstown	4,253	0.00095736%	61,234	4,011	0.00092168%	44,348
Town of Strafford	113,173	0.02547553%	1,629,453	100,305	0.02304900%	1,109,038
Town of Stratford	9,160	0.00206194%	131,885	9,042	0.00207775%	99,974
Town of Stratham	403,701	0.09087411%	5,812,445	390,330	0.08969359%	4,315,746
Town of Sugar Hill	52,220	0.01175485%	751,858	48,816	0.01121739%	539,742
Town of Sunapee	282,900	0.06368150%	4,073,165	270,591	0.06217887%	2,991,833
Town of Sutton	50,968	0.01147303%	733,832	52,925	0.01216159%	585,174
Town of Swanzy	208,767	0.04699398%	3,005,806	226,177	0.05197301%	2,500,762
Town of Tamworth	100,885	0.02270947%	1,452,532	109,273	0.02510975%	1,208,194
Town of Thornton	126,719	0.02852477%	1,824,487	120,353	0.02765581%	1,330,702
Town of Tilton	386,014	0.08689273%	5,557,790	376,808	0.08658638%	4,166,238
Town of Troy	54,435	0.01225346%	783,750	56,267	0.01292954%	622,125
Town of Troy Water And Sewer	15,994	0.00360029%	230,280	15,289	0.00351325%	169,045
Town of Tuftonboro	167,496	0.03770377%	2,411,590	159,881	0.03673891%	1,767,749
Town of Unity	14,841	0.00334075%	213,679	16,189	0.00372006%	178,996
Town of Wakefield	389,393	0.08765335%	5,606,441	362,193	0.08322801%	4,004,644
Town of Walpole	172,726	0.03888106%	2,486,891	182,087	0.04184161%	2,013,274



Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer	Proportionate	Net Pension	2019 Employer	Proportionate	Net Pension
	Contribution	Share	Liability Under Current Discount Rate	Contribution	Share	Liability Under Current Discount Rate
Town of Warner	\$ 124,407	0.02800433%	\$ 1,791,199	\$ 126,023	0.02895871%	\$ 1,393,393
Town of Warren	12,236	0.00275435%	176,172	12,513	0.00287535%	138,352
Town of Washington	47,296	0.01064645%	680,963	43,641	0.01002823%	482,524
Town of Waterville Valley	195,528	0.04401385%	2,815,192	192,716	0.04428404%	2,130,795
Town of Weare	299,307	0.06737476%	4,309,391	294,703	0.06771954%	3,258,430
Town of Webster	36,601	0.00823898%	526,978	33,939	0.00779881%	375,252
Town of Westmoreland	22,436	0.00505040%	323,031	22,425	0.00515302%	247,946
Town of Whitefield	150,331	0.03383989%	2,164,450	150,695	0.03462807%	1,666,183
Town of Wilmot	48,146	0.01083779%	693,201	43,811	0.01006729%	484,403
Town of Wilton	121,113	0.02726284%	1,743,772	121,018	0.02780862%	1,338,055
Town of Winchester	172,514	0.03883334%	2,483,839	161,385	0.03708452%	1,784,379
Town of Windham	1,353,712	0.30472399%	19,490,607	1,280,494	0.29424359%	14,157,985
Town of Wolfeboro	860,677	0.19374057%	12,391,940	865,416	0.19886318%	9,568,609
Town of Woodstock	142,617	0.03210345%	2,053,385	140,919	0.03238165%	1,558,093
Unity Sd	108,159	0.02434686%	1,557,262	96,794	0.02224221%	1,070,218
Village District of Eastman	22,296	0.00501889%	321,016	22,075	0.00507259%	244,076
Village District of Eidelweiss	26,403	0.00594338%	380,148	16,746	0.00384805%	185,155
Virtual Lrng Acad Charter Schl	483,274	0.10878620%	6,958,130	413,065	0.09491784%	4,567,119
Wakefield Sd	498,810	0.11228339%	7,181,815	482,153	0.11079351%	5,331,001
Warner Village Water District	12,831	0.00288829%	184,739	12,836	0.00294957%	141,923
Warren Sd	102,602	0.02309597%	1,477,253	95,490	0.02194256%	1,055,800
Washington Sd	44,325	0.00997767%	638,187	50,405	0.01158252%	557,311
Waterville Estates Village Dis	32,512	0.00731853%	468,104	37,001	0.00850243%	409,108
Waterville Valley Sd	61,310	0.01380104%	882,735	60,670	0.01394131%	670,808
Weare Sd	832,728	0.18744917%	11,989,532	789,878	0.18150537%	8,733,412
Weeks Public Library	11,938	0.00268727%	171,882	11,759	0.00270209%	130,015
Wentworth Sd	89,473	0.02014060%	1,288,223	81,348	0.01869289%	899,437
Westmoreland Sd	149,424	0.03363572%	2,151,391	142,141	0.03266246%	1,571,605
White Mountains Reg Sd	1,425,647	0.32091674%	20,526,320	1,389,146	0.31921064%	15,359,314
Wilton-Lyndeborough Coop Sd	806,253	0.18148959%	11,608,348	775,048	0.17809760%	8,569,441
Winchester Sd	464,489	0.10455765%	6,687,665	444,411	0.10212081%	4,913,701
Windham Sd	3,535,954	0.79595217%	50,910,303	3,313,157	0.76132743%	36,632,447
Winnacunnet Coop Sd	1,788,080	0.40250132%	25,744,593	1,710,645	0.39308761%	18,914,018
Winnisquam Reg Sd	1,707,604	0.38438597%	24,585,907	1,598,289	0.36726942%	17,671,736
Woodsville Fire District	44,542	0.01002652%	641,311	51,044	0.01172936%	564,376
Woodsville Water & Light Dept	36,032	0.00811089%	518,785	37,969	0.00872486%	419,810
Total for All Entities	\$ 444,242,020	100.0000%	\$ 6,396,151,084	\$ 435,181,615	100.0000%	\$ 4,811,654,670

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	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Allenstown Sd	0.0897%	\$ 5,740,240	\$ 155,014	\$ 355,040	\$ 567,824	\$ 163,167	\$ 1,241,045	\$ (61,634)	\$ -	\$ (99,813)	\$ (161,447)	\$ 855,136	\$ 6,047	\$ 861,183
Allenstown Sewer Commission	0.0000%	0	0	0	0	0	0	0	0	(147,015)	(147,015)	0	(109,152)	(109,152)
Alton Sd	0.1426%	9,123,775	246,386	564,315	902,522	2,825	1,716,048	(97,963)	0	(176,032)	(273,995)	1,359,189	(63,825)	1,295,364
Amherst Sd	0.4470%	28,592,410	772,134	1,768,472	2,828,357	1,063,156	6,432,119	(307,001)	0	(86,792)	(393,793)	4,259,474	334,753	4,594,227
Andover Sd	0.0631%	4,038,898	109,070	249,810	399,527	288,368	1,046,775	(43,366)	0	(9,390)	(52,756)	601,683	127,990	729,673
Androscoggin Valley Reg Refuse	0.0158%	1,007,853	27,217	62,337	99,697	5,346	194,597	(10,821)	0	(35,054)	(45,875)	150,142	(18,930)	131,212
Ashland Electric Dept - Emp	0.0027%	172,947	4,670	10,697	17,108	2,221	34,696	(1,857)	0	(193,856)	(195,713)	25,764	(55,448)	(29,684)
Ashland Sd	0.0556%	3,554,409	95,986	219,844	351,602	204,169	871,601	(38,164)	0	(349)	(38,513)	529,508	71,051	600,559
Auburn Sd	0.1267%	8,104,821	218,869	501,292	801,728	181,307	1,703,196	(87,023)	0	(167,169)	(254,192)	1,207,393	68,984	1,276,377
Baker Free Library - Emp	0.0000%	0	0	0	0	0	0	0	0	(60,727)	(60,727)	0	(34,845)	(34,845)
Barnstead Sd	0.1416%	9,053,772	244,496	559,986	895,598	647,786	2,347,866	(97,212)	0	(62,133)	(159,345)	1,348,760	153,576	1,502,336
Barrington Sd	0.2635%	16,851,011	455,059	1,042,253	1,666,899	590,617	3,754,828	(180,932)	0	0	(180,932)	2,510,332	299,035	2,809,367
Bartlett Sd	0.0861%	5,506,246	148,695	340,567	544,677	161,963	1,195,902	(59,121)	0	(144,885)	(204,006)	820,277	(25,413)	794,864
Bath Sd	0.0200%	1,281,024	34,594	79,233	126,719	76,578	317,124	(13,755)	0	(1,072)	(14,827)	190,837	29,076	219,913
Bcep Solid Waste District	0.0067%	427,315	11,540	26,430	42,270	180	80,420	(4,588)	0	(89,965)	(94,553)	63,658	(43,425)	20,233
Bedford Sd	1.0967%	70,149,623	1,894,380	4,338,830	6,939,189	2,841,734	16,014,133	(753,206)	0	0	(753,206)	10,450,342	1,672,195	12,122,537
Belknap County	0.2670%	17,077,231	461,168	1,056,245	1,689,277	42,495	3,249,185	(183,361)	0	(775,213)	(958,574)	2,544,032	(310,169)	2,233,863
Belknap County Conserv. Dist	0.0013%	85,840	2,318	5,309	8,491	376	16,494	(922)	0	(6,464)	(7,386)	12,788	(3,556)	9,232
Berlin - Emp/Fire/Pol	0.2360%	15,093,201	407,590	933,531	1,493,017	6,826	2,840,964	(162,058)	0	(1,046,539)	(1,208,597)	2,248,467	(387,410)	1,861,057
Berlin Housing Authority	0.0066%	419,483	11,328	25,945	41,495	7,080	85,848	(4,504)	0	(22,510)	(27,014)	62,491	(7,862)	54,629
Berlin Water Works	0.0160%	1,024,727	27,673	63,380	101,366	12,864	205,283	(11,003)	0	(96,861)	(107,864)	152,656	(86,949)	65,707
Bethlehem Sd	0.0513%	3,281,785	88,624	202,982	324,634	74,721	690,961	(33,237)	0	(95,286)	(130,523)	488,895	19,168	508,063
Bow Sd - Sau 67	0.4894%	31,305,478	845,400	1,936,278	3,096,733	770,150	6,648,561	(336,131)	0	0	(336,131)	4,663,645	493,271	5,156,916
Brentwood Sd	0.0828%	5,298,037	143,073	327,689	524,081	349,456	1,344,299	(56,886)	0	(9,211)	(66,097)	789,260	75,600	864,860
Bridgewater - Police/Fire	0.0000%	0	0	0	0	0	0	0	0	0	0	0	(7,099)	(7,099)
Brookline Public Library	0.0020%	129,826	3,506	8,030	12,842	10,667	35,045	(1,394)	0	(13,062)	(14,456)	19,340	3,207	22,547
Brookline Sd	0.1440%	9,207,311	248,642	569,482	910,786	315,995	2,044,905	(98,860)	0	(19,068)	(117,928)	1,371,633	137,836	1,509,469
Campton Sd	0.0998%	6,384,359	172,409	394,880	631,540	187,579	1,386,408	(68,550)	0	(43,836)	(112,386)	951,092	44,320	995,412
Campton/Thornton Fire Dept	0.0000%	0	0	0	0	58,614	58,614	0	0	(538,702)	(538,702)	0	(115,626)	(115,626)
Candia Sd	0.0783%	5,008,337	135,249	309,771	495,424	127,911	1,068,355	(53,775)	0	(236,514)	(290,289)	746,103	(34,871)	711,232
Carroll County	0.3129%	20,013,668	540,466	1,237,867	1,979,749	890,401	4,648,483	(214,889)	0	(443,963)	(658,852)	2,981,480	60,169	3,041,649
Center Conway Fire Precinct	0.0032%	204,681	5,527	12,660	20,247	33,966	72,400	(2,198)	0	(17,599)	(19,797)	30,492	27,680	58,172
Central Hooksett Wtr Precinct	0.0052%	329,928	8,910	20,406	32,636	13,758	75,710	(3,542)	0	(17,356)	(20,898)	49,150	6,071	55,221
Cheshire County	0.4249%	27,177,256	733,918	1,680,943	2,688,370	4,971	5,108,202	(291,806)	0	(1,588,380)	(1,880,186)	4,048,655	(701,383)	3,347,272
Chester Sd - (Sau 82)	0.1214%	7,763,145	209,643	480,159	767,929	372,013	1,829,744	(83,354)	0	0	(83,354)	1,156,493	151,672	1,308,165
Chesterfield Sd	0.0771%	4,931,798	133,182	305,037	487,853	283,461	1,209,533	(52,953)	0	(2,041)	(54,994)	734,701	94,573	829,274
Chichester Sd	0.0683%	4,370,554	118,026	270,323	432,334	204,762	1,025,445	(46,927)	0	(83,440)	(130,367)	651,091	24,420	675,511
City of Claremont	0.2291%	14,655,634	395,773	906,467	1,449,733	373	2,752,346	(157,360)	0	(1,309,645)	(1,467,005)	2,183,282	(447,806)	1,735,476
City of Concord	1.2644%	80,870,384	2,183,892	5,001,921	7,999,685	366,665	15,552,163	(868,316)	0	(3,553,773)	(4,422,089)	12,047,437	(773,931)	11,273,506
City of Dover	1.6226%	103,786,237	2,802,731	6,419,291	10,266,517	1,772,818	21,261,357	(1,114,367)	0	0	(1,114,367)	15,461,262	1,492,808	16,954,070
City of Franklin	0.1974%	12,628,151	341,021	781,065	1,249,175	167,920	2,539,181	(135,590)	0	(764,891)	(900,481)	1,881,243	(149,637)	1,731,606
City of Keene	0.6864%	43,900,975	1,185,539	2,715,323	4,342,677	68,521	8,312,060	(471,371)	0	(1,843,377)	(2,314,748)	6,540,024	(737,105)	5,802,919
City of Laconia	0.4549%	29,097,474	785,773	1,799,710	2,878,317	47,430	5,511,230	(312,424)	0	(1,306,263)	(1,618,687)	4,334,714	(242,775)	4,091,939
City of Lebanon	0.4920%	31,470,593	849,858	1,946,490	3,113,066	33,242	5,942,656	(337,904)	0	(677,454)	(1,015,358)	4,688,243	(259,632)	4,428,611
City of Manchester	2.4296%	155,400,626	4,196,569	9,611,697	15,372,204	694,113	29,874,583	(1,668,558)	0	(4,252,831)	(5,921,389)	23,150,370	(1,425,159)	21,725,211
City of Nashua	2.3048%	147,416,934	3,980,971	9,117,897	14,582,459	0	27,681,327	(1,580,836)	0	(3,550,453)	(5,133,289)	21,961,022	(1,024,779)	20,936,243
City of Portsmouth	1.0053%	64,300,435	1,736,423	3,977,051	6,360,588	604,122	12,678,184	(690,402)	0	(888,969)	(1,579,371)	9,578,976	48,847	9,627,823
City of Rochester	0.5876%	37,583,422	1,014,934	2,324,575	3,717,746	634,060	7,691,315	(403,538)	0	(867,075)	(1,270,613)	5,598,884	(16,466)	5,582,418
City of Somersworth	0.2431%	15,547,527	419,859	961,631	1,537,959	62,745	2,982,194	(166,936)	0	(291,808)	(458,744)	2,316,149	(116,141)	2,200,008
Claremont Sd	0.4497%	28,765,674	776,813	1,779,188	2,845,496	859,251	6,260,748	(308,861)	0	(550,341)	(859,202)	4,285,285	190,732	4,476,017



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Cocheco Academy of The Arts	0.0055%	\$ 351,309	\$ 9,487	\$ 21,729	\$ 34,751	\$ 10,721	\$ 76,688	\$ (3,772)	\$ -	\$ (48,103)	\$ (51,875)	\$ 52,335	\$ (1,961)	\$ 50,374
Colebrook Sd	0.0729%	4,659,908	125,840	288,220	460,957	134,167	1,009,184	(50,034)	0	(453,137)	(503,171)	694,197	(78,374)	615,823
Community College System of Nh	1.0690%	68,376,494	1,846,496	4,229,160	6,763,792	0	12,839,448	(734,168)	0	(5,167,866)	(5,902,034)	10,186,195	(4,139,035)	6,047,160
Concord Sd	1.3481%	86,224,170	2,328,470	5,333,058	8,529,281	2,858,817	19,049,626	(925,801)	0	(254,690)	(1,180,491)	12,845,003	885,201	13,730,204
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0	0	0	0	0	0	(21,203)	(21,203)	0	(38,315)	(38,315)
Contoocook Valley Sd	0.7371%	47,147,182	1,273,202	2,916,104	4,663,792	1,404,852	10,257,950	(506,226)	0	(157,465)	(663,691)	7,023,618	260,720	7,284,338
Conway Sd	0.4478%	28,642,616	773,489	1,771,577	2,833,323	558,427	5,936,816	(307,540)	0	(450,970)	(758,510)	4,266,953	67,746	4,334,699
Conway Village Fire District	0.0292%	1,864,816	50,359	115,341	184,467	12,354	362,521	(20,023)	0	(80,956)	(100,979)	277,806	(347)	277,459
Cook Memorial Library	0.0010%	61,163	1,652	3,783	6,050	10,992	22,477	(657)	0	(691)	(1,348)	9,112	8,612	17,724
Coos County Institute	0.1887%	12,071,989	326,002	746,666	1,194,159	176,153	2,442,980	(129,619)	0	(370,355)	(499,974)	1,798,391	(53,551)	1,744,840
Coos County Nursing Home	0.0765%	4,895,976	132,215	302,821	484,309	119,561	1,038,906	(52,569)	0	(151,395)	(203,964)	729,364	60,297	789,661
Cornish Sd	0.0323%	2,067,394	55,830	127,871	204,506	185,566	573,773	(22,198)	0	(5,500)	(27,698)	307,984	(7,281)	300,703
County of Merrimack	0.9423%	60,271,241	1,627,615	3,727,841	5,962,021	436,700	11,754,177	(647,140)	0	(3,325,792)	(3,972,932)	8,978,738	(890,616)	8,088,122
Croydon Village School	0.0049%	310,332	8,380	19,194	30,698	101,323	159,595	(3,332)	0	(70,933)	(74,265)	15,602	61,833	61,833
Deerfield Community School	0.1305%	8,344,215	225,334	516,099	825,408	341,846	1,908,687	(89,593)	0	(217,644)	(307,237)	1,243,056	99,504	1,342,560
Derry Coop Sd	0.9073%	58,035,045	1,567,227	3,589,530	5,740,817	1,405,314	12,302,888	(623,130)	0	(1,088,382)	(1,711,512)	8,645,607	18,763	8,664,370
Derry Housing Authority	0.0011%	68,966	1,862	4,266	6,822	17	12,967	(740)	0	(40,424)	(41,164)	10,274	(11,834)	(1,560)
Dover Housing Authority	0.0325%	2,077,199	56,094	128,477	205,476	8,830	398,877	(22,303)	0	(87,533)	(109,836)	309,445	(33,981)	275,464
Dresden Sd	0.2252%	14,403,153	388,955	890,851	1,424,758	459,753	3,164,317	(154,649)	0	(326,970)	(481,619)	2,145,669	61,610	2,207,279
Dunbarton Sd - Sau 67	0.0502%	3,210,746	86,706	198,588	317,606	256,787	859,687	(34,474)	0	0	(34,474)	478,312	147,992	626,304
East Kingstons Sd	0.0455%	2,910,808	78,606	180,037	287,937	128,599	675,179	(31,254)	0	(2,584)	(33,838)	433,629	44,749	478,378
Epping Sd	0.2779%	17,775,141	480,015	1,099,412	1,758,314	385,073	3,722,814	(190,854)	0	(27)	(190,881)	2,648,001	226,671	2,874,762
Epsom Sd	0.0995%	6,362,921	171,830	393,554	629,419	240,242	1,435,045	(68,320)	0	(14,517)	(82,837)	947,898	113,379	1,061,277
Errol Sd	0.0055%	354,591	9,576	21,932	35,076	12,110	78,694	(3,807)	0	(11,915)	(15,722)	52,824	1,775	54,599
Exeter Reg Coop Sd	0.9299%	59,476,145	1,606,144	3,678,664	5,883,371	1,770,108	12,938,287	(638,603)	0	(38,622)	(677,225)	8,860,291	1,107,551	9,967,842
Exeter Sd	0.3423%	21,895,574	591,287	1,354,265	2,165,907	646,433	4,757,892	(235,096)	0	(78,410)	(313,506)	3,261,831	420,868	3,682,699
Fall Mountain Reg Sd	0.4755%	30,412,607	821,288	1,881,053	3,008,410	945,570	6,656,321	(326,544)	0	(410,959)	(737,503)	4,530,632	364,189	4,894,821
Farmington Sd - (Sau 61)	0.2516%	16,093,826	434,611	995,421	1,591,999	199,067	3,221,098	(172,802)	0	(40,503)	(213,305)	2,397,532	21,469	2,419,001
Franklin Sd	0.2304%	14,734,348	397,899	911,335	1,457,519	578,066	3,344,819	(158,205)	0	(91,666)	(249,871)	2,195,008	241,702	2,436,710
Freedom Sd	0.0250%	1,599,232	43,187	98,914	158,196	81,721	382,018	(17,171)	0	(10,523)	(27,694)	238,241	8,162	246,403
Fremont - Police	0.0190%	1,217,947	32,890	75,331	120,479	117,900	346,600	(13,077)	0	(17,261)	(30,338)	181,440	73,453	254,893
Fremont Sd - Sau 83	0.1033%	6,604,431	178,352	408,491	653,309	69,919	1,310,071	(70,913)	0	(79,956)	(150,869)	983,876	750	984,626
Gilford Sd	0.3846%	24,601,183	664,351	1,521,610	2,433,545	237,809	4,857,315	(264,146)	0	(183,919)	(448,065)	3,664,892	105,438	3,770,330
Gilmanston Sd	0.1113%	7,120,163	192,279	440,390	704,325	660,838	1,997,832	(76,450)	0	(758,031)	(834,481)	1,060,706	61,638	1,122,344
Goffstown Sd	0.6606%	42,254,475	1,141,075	2,613,485	4,179,806	1,236,167	9,170,533	(453,692)	0	(20,487)	(474,179)	6,294,741	686,676	6,981,417
Goffstown Village Precinct	0.0033%	208,424	5,628	12,891	20,617	776	39,912	(2,238)	0	(3,882)	(6,120)	31,049	3,486	34,535
Goshen-Lempster Sd	0.0000%	0	0	0	0	0	0	0	0	(30,093)	(30,093)	0	(398,213)	(398,213)
Governor Wentworth Reg Sd	0.7461%	47,722,292	1,288,733	2,951,675	4,720,681	988,182	9,949,271	(512,401)	0	0	(512,401)	7,109,294	438,109	7,547,403
Grafton County	0.4863%	31,101,503	839,891	1,923,662	3,076,556	25,940	5,866,049	(333,941)	0	(1,046,868)	(1,380,809)	4,633,259	(249,913)	4,383,346
Grantham Sd	0.0798%	5,104,616	137,849	315,726	504,948	346,848	1,305,371	(54,809)	0	(1,065)	(55,874)	760,446	158,627	919,073
Great Bay Elearning School	0.0223%	1,426,529	38,523	88,232	141,112	73,825	341,692	(15,317)	0	(154,329)	(169,646)	212,513	(12,954)	199,559
Greenland Sd	0.1082%	6,918,291	186,827	427,904	684,356	419,322	1,718,409	(74,283)	0	(48,004)	(122,287)	1,030,633	208,691	1,239,324
Grs Coop Sd	0.1029%	6,582,747	177,766	407,150	651,164	233,228	1,469,308	(70,680)	0	(77,617)	(148,297)	980,646	36,795	1,017,441
Hampstead Sd	0.2778%	17,765,407	479,752	1,098,810	1,757,351	293,709	3,629,622	(190,750)	0	(301,068)	(491,818)	2,646,551	76,617	2,723,168
Hampton Falls Sd	0.1005%	6,425,378	173,516	397,417	635,597	276,527	1,483,057	(68,990)	0	(26,685)	(95,675)	957,203	82,322	1,039,525
Hampton Sd - Sau 90	0.3679%	23,530,916	635,449	1,455,413	2,327,674	686,466	5,105,002	(252,655)	0	(113,127)	(365,782)	3,505,452	190,917	3,696,369
Hanover Sd	0.1777%	11,364,664	306,901	702,917	1,124,191	520,021	2,654,030	(122,024)	0	(27,137)	(149,161)	1,693,019	248,225	1,941,244
Harrisville Sd	0.0170%	1,087,790	29,376	67,281	107,604	35,680	239,941	(11,680)	0	(19,475)	(31,155)	162,050	(117)	161,933
Haverhill Coop Sd	0.1872%	11,974,962	323,382	740,664	1,184,561	99,232	2,347,839	(128,577)	0	(303,926)	(432,503)	1,783,936	(157,259)	1,626,677
Henniker Sd	0.1110%	7,099,401	191,718	439,106	702,272	72,957	1,406,053	(76,227)	0	(137,246)	(213,473)	1,057,613	14,002	1,071,615



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Hill Sd	0.0148%	\$ 944,531	\$ 25,507	\$ 58,420	\$ 93,433	\$ 112,529	\$ 289,889	\$ (10,142)	\$ -	\$ (12,581)	\$ (22,723)	\$ 140,709	\$ 25,600	\$ 166,309
Hillsboro-Deering Sd	0.3498%	22,374,649	604,224	1,383,896	2,213,297	985,586	5,187,003	(240,240)	0	(31,264)	(271,504)	3,333,200	408,340	3,741,540
Hillsborough County	0.8906%	56,966,318	1,538,366	3,523,428	5,635,099	17,407	10,714,300	(611,655)	0	(2,985,116)	(3,596,771)	8,486,397	(1,171,548)	7,314,849
Hinsdale Sd	0.1820%	11,641,392	314,374	720,033	1,151,565	697,649	2,883,621	(124,995)	0	0	(124,995)	1,734,243	318,538	2,052,781
Holderness Sd	0.0613%	3,923,427	105,952	242,668	388,105	160,605	897,330	(42,126)	0	(67,504)	(109,630)	584,482	(32,625)	551,857
Hollis Sd	0.2078%	13,290,944	358,920	822,059	1,314,738	761,933	3,257,650	(142,707)	0	0	(142,707)	1,979,998	370,809	2,350,790
Hollis-Brookline Coop	0.3452%	22,079,478	596,253	1,365,640	2,184,098	890,116	5,036,107	(237,070)	0	0	(237,070)	3,289,228	469,348	3,758,576
Hooksett Public Library	0.0087%	556,032	15,016	34,391	55,003	20,274	124,684	(5,970)	0	(14,330)	(20,300)	82,833	13,351	96,184
Hooksett Sd	0.3069%	19,631,778	530,153	1,214,247	1,941,972	532,597	4,218,969	(210,789)	0	(187,390)	(398,179)	2,924,589	150,202	3,074,791
Hooksett Sewer Commission	0.0101%	643,370	17,374	39,793	63,642	35,377	156,186	(6,908)	0	(7,023)	(13,931)	95,844	5,096	100,940
Hooksett Village Wtr Precinct	0.0083%	533,010	14,394	32,967	52,725	36,791	136,877	(5,723)	0	(19,278)	(25,001)	79,404	14,902	94,306
Hopkinton Sd	0.3028%	19,368,685	523,048	1,197,974	1,915,947	690,165	4,327,134	(207,964)	0	(129,884)	(337,848)	2,885,395	123,190	3,008,585
Hudson Sd	0.7911%	50,598,978	1,366,417	3,129,601	5,005,243	1,382,545	10,883,806	(543,288)	0	(519,947)	(1,063,235)	7,537,840	458,775	7,996,615
Inter-Lakes Sd	0.4117%	26,335,598	711,189	1,628,885	2,605,113	1,078,782	6,023,969	(282,769)	0	0	(282,769)	3,923,271	490,558	4,413,829
Jackson Sd	0.0181%	1,158,729	31,291	71,669	114,621	65,339	282,920	(12,441)	0	(38,598)	(51,039)	172,618	31,124	203,742
Jaffrey-Rindge Coop Sd	0.3970%	25,391,254	685,687	1,570,477	2,511,699	900,095	5,667,958	(272,629)	0	(424,555)	(697,184)	3,782,590	49,482	3,832,072
John Stark Sd	0.1970%	12,603,041	340,343	779,512	1,246,691	103,639	2,470,185	(135,321)	0	(485,006)	(620,327)	1,877,503	(151,272)	1,726,231
Kearsarge Reg Sd - Sau 65	0.5980%	38,247,943	1,032,880	2,365,677	3,783,480	1,664,977	8,847,014	(410,673)	0	(199,810)	(610,483)	5,697,879	561,396	6,259,275
Keene Sd	0.8818%	56,399,516	1,523,060	3,488,371	5,579,031	1,319,467	11,909,929	(605,569)	0	(1,390,801)	(1,996,370)	8,401,959	(394,935)	8,007,024
Kensington Sd	0.0433%	2,768,600	74,766	171,241	273,869	203,424	723,300	(29,727)	0	(1,736)	(31,463)	412,444	28,532	440,976
Laconia Housing & Redevelopmnt	0.0301%	1,923,055	51,932	118,943	190,228	136,253	497,356	(20,648)	0	(36,470)	(57,118)	286,482	31,286	317,768
Laconia Sd	0.5796%	37,070,886	1,001,093	2,292,874	3,667,046	1,442,996	8,404,009	(398,035)	0	(376,381)	(774,416)	5,522,531	160,757	5,683,288
Laconia Water Works	0.0248%	1,583,150	42,753	97,920	156,605	44,754	342,032	(16,998)	0	(84,592)	(101,590)	235,845	2,101	237,946
Lafayette Reg Sd	0.0424%	2,712,823	73,259	167,791	268,352	100,996	610,398	(29,128)	0	0	(29,128)	404,135	40,256	444,391
Lakes Region Mutual Fire Aid	0.0173%	1,106,219	29,873	68,421	109,427	17,766	225,487	(11,878)	0	(62,671)	(74,549)	164,796	(19,466)	145,330
Lakes Region Planning Comm.	0.0053%	340,467	9,194	21,058	33,679	4,558	68,489	(3,656)	0	(23,784)	(27,440)	50,720	(22,786)	27,934
Land & Comm Heritage Inv Prog	0.0028%	180,146	4,865	11,142	17,820	8,729	42,556	(1,934)	0	(2,869)	(4,803)	26,837	7,757	34,594
Landaff Sd	0.0026%	166,094	4,485	10,273	16,430	16,042	47,230	(1,783)	0	(1,715)	(3,498)	24,743	4,288	29,031
Langdon - Police	0.0000%	0	0	0	0	0	0	0	0	(38,496)	(38,496)	0	(29,022)	(29,022)
Lebanon Sd	0.6671%	42,667,550	1,152,230	2,639,034	4,220,667	1,323,069	9,335,000	(458,127)	0	(19,945)	(478,072)	6,356,278	578,337	6,934,615
Lempster Sd	0.0318%	2,035,963	54,981	125,927	201,397	164,477	546,782	(21,860)	0	(178,060)	(199,920)	303,302	261,497	564,799
Lincoln-Woodstock Coop Sd	0.1147%	7,336,117	198,111	453,747	725,688	168,590	1,546,136	(78,769)	0	(257,241)	(336,010)	1,092,877	21,826	1,114,703
Lisbon Reg Sd	0.1022%	6,537,697	176,549	404,364	646,708	182,295	1,409,916	(70,196)	0	(60,711)	(130,907)	973,935	21,051	994,986
Litchfield Sd	0.3496%	22,357,948	603,773	1,382,863	2,211,645	992,541	5,190,822	(240,060)	0	(37,758)	(277,818)	3,330,712	390,363	3,721,075
Littleton Public Library	0.0035%	225,198	6,081	13,929	22,277	4,243	46,530	(2,418)	0	(11,256)	(13,674)	33,548	(2,812)	30,736
Littleton Sd	0.2542%	16,261,101	439,128	1,005,767	1,608,545	222,676	3,276,116	(174,598)	0	(315,895)	(490,493)	2,422,452	(68,762)	2,353,690
Littleton Water & Light Dept	0.0295%	1,885,851	50,927	116,642	186,548	29,577	383,694	(20,249)	0	(90,866)	(111,115)	280,939	(51,092)	229,847
Londonderry Sd	1.2493%	79,904,991	2,157,822	4,942,210	7,904,189	2,250,800	17,255,021	(857,951)	0	(618,233)	(1,476,184)	11,903,621	756,846	12,660,467
Lyme Sd	0.0799%	5,108,532	137,955	315,968	505,335	389,993	1,349,251	(54,851)	0	0	(54,851)	761,029	163,280	924,309
Lyndeborough - Police	0.0000%	0	0	0	0	10,710	10,710	0	0	(86,993)	(86,993)	0	(21,952)	(21,952)
Madison Sd	0.0447%	2,858,026	77,181	176,772	282,715	93,974	630,642	(30,687)	0	(138,175)	(168,862)	425,766	21,305	447,071
Manchester Sd	2.9291%	187,347,631	5,059,293	11,587,654	18,532,397	4,452,497	39,631,841	(2,011,577)	0	(3,309,377)	(5,320,954)	27,909,585	1,703,553	29,613,138
Marlborough Sd	0.0479%	3,066,540	82,809	189,663	303,333	147,796	723,601	(32,925)	0	(47,774)	(80,699)	456,816	10,798	467,614
Marlow Sd	0.0126%	806,095	21,768	49,858	79,739	98,713	250,078	(8,655)	0	(12,165)	(20,820)	120,086	41,582	161,668
Mascenic Reg Sd	0.2384%	15,249,231	411,803	943,181	1,508,451	430,961	3,294,396	(163,733)	0	(73,042)	(236,775)	2,271,711	100,196	2,371,907
Mascota Valley Regional Sd	0.3579%	22,888,928	618,112	1,415,705	2,264,169	513,987	4,811,973	(245,762)	0	(151,323)	(397,085)	3,409,813	247,552	3,657,365
Mason Sd (Sau 89)	0.0207%	1,323,066	35,729	81,833	130,877	138,203	386,642	(14,206)	0	0	(14,206)	197,100	52,946	250,046
Maxfield Public Library	0.0000%	0	0	0	0	893	893	0	0	(57,625)	(57,625)	0	(23,369)	(23,369)
Merriden Village Water District	0.0013%	82,299	2,222	5,090	8,141	128	15,581	(884)	0	(3,553)	(4,437)	12,260	(1,650)	10,610
Merrimack Sd	1.0431%	66,716,459	1,801,667	4,126,485	6,599,581	964,243	13,491,976	(716,344)	0	(118,405)	(834,749)	9,938,896	306,221	10,245,117



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Merrimack Valley Sd	0.6241%	\$ 39,921,223	\$ 1,078,066	\$ 2,469,171	\$ 3,949,001	\$ 1,175,582	\$ 8,671,820	\$ (428,640)	\$ -	\$ (814,215)	\$ (1,242,855)	\$ 5,947,152	\$ 265,397	\$ 6,212,549
Merrimack Village District	0.0247%	1,580,602	42,684	97,762	156,353	60,557	357,356	(7,713)	(16,971)	(24,684)	235,466	13,815	249,281	
Middleton Sd	0.0282%	1,805,453	48,756	111,669	178,595	312,315	651,335	(19,385)	0	(19,385)	268,962	252,239	521,201	
Milan Sd	0.0215%	1,376,021	37,159	85,108	136,116	121,243	379,626	(14,775)	0	(16,663)	204,989	40,998	245,987	
Milford Area Communication Ctr	0.0082%	527,640	14,249	32,635	52,194	991	100,069	(5,665)	0	(14,917)	(20,582)	78,604	(11,091)	67,513
Milford Sd	0.6548%	41,879,323	1,130,945	2,590,281	4,142,696	1,592,242	9,456,164	(449,664)	0	(124,225)	(573,889)	6,238,854	366,871	6,605,725
Milton Sd	0.1479%	9,462,312	255,528	585,254	936,010	329,889	2,106,681	(101,598)	0	(201,872)	(303,470)	1,409,621	61,396	1,471,017
Monadnock Reg Sd - Sau 93	0.4860%	31,084,802	839,440	1,922,629	3,074,903	596,150	6,433,122	(333,762)	0	(473,833)	(807,595)	4,630,771	(75,449)	4,555,322
Monroe Sd	0.0351%	2,245,899	60,650	138,911	222,164	108,953	530,678	(24,115)	0	(20,894)	(45,009)	334,576	70,355	404,931
Mont Vernon Sd	0.0575%	3,677,079	99,299	227,431	363,736	441,105	1,131,571	(39,481)	0	(15,797)	(55,278)	547,782	157,937	705,719
Moultonborough Sd - Sau 45	0.2273%	14,536,650	392,560	899,108	1,437,963	284,889	3,014,520	(156,082)	0	(99,381)	(255,463)	2,165,556	(3,701)	2,161,855
Nashua Airport Authority	0.0065%	413,263	11,160	25,561	40,880	23,982	101,583	(4,437)	0	(2,001)	(6,438)	61,565	(6,972)	54,593
Nashua Housing Redevelop Auth	0.0317%	2,028,908	54,790	125,490	200,699	192,800	400,259	(21,785)	0	(69,513)	(91,298)	302,251	(27,273)	274,978
Ne Interstate Water Pol Cntrl	0.0000%	0	0	0	0	996	996	0	0	(112,426)	(112,426)	0	(49,178)	(49,178)
Nelson Sd	0.0144%	922,200	24,904	57,039	91,224	55,015	228,182	(9,902)	0	(3,070)	(12,972)	137,382	36,338	173,720
New Boston Sd	0.1225%	7,836,085	211,612	484,670	775,144	129,963	1,601,389	(84,137)	0	(9,772)	(93,909)	1,167,359	80,512	1,247,871
New Castle Sd	0.0186%	1,192,376	32,200	73,750	117,950	92,418	316,318	(12,803)	0	(32,024)	(44,827)	177,631	25,373	203,004
New London-Springfield Wtr Sys	0.0042%	269,874	7,288	16,692	26,696	2,622	53,298	(2,898)	0	(6,132)	(9,030)	40,204	(3,612)	36,592
Newfields Sd	0.0358%	2,289,813	61,836	141,627	226,508	104,699	534,670	(24,586)	0	(40,684)	(65,270)	341,118	39,380	380,498
Newfound Area Sd	0.3567%	22,813,210	616,067	1,411,022	2,256,679	139,085	4,422,853	(244,949)	0	(102,691)	(347,640)	3,398,534	536	3,399,070
Newington Sd	0.0193%	1,233,857	33,320	76,315	122,053	61,591	293,279	(13,248)	0	(45,243)	(58,491)	183,810	6,492	190,302
Newmarket Sd	0.3094%	19,789,838	534,421	1,224,023	1,957,608	1,085,589	4,801,641	(212,486)	0	(266,571)	(479,057)	2,948,135	208,266	3,156,401
Newmarket Housing Authority	0.0008%	53,891	1,455	3,333	5,331	31,945	42,064	(579)	0	0	(579)	8,028	8,120	16,148
Newport Sd	0.2573%	16,457,013	444,419	1,017,884	1,627,925	1,296,281	4,386,509	(176,701)	0	(137,333)	(314,034)	2,451,637	263,495	2,715,132
Next Charter School	0.0154%	986,961	26,653	61,045	97,630	192,730	378,058	(10,597)	0	(1,735)	(12,332)	147,030	86,069	233,099
NH Comm Development Fin Auth	0.0021%	134,635	3,636	8,327	13,318	227	25,508	(1,446)	0	(3,520)	(4,966)	20,057	(9,593)	10,464
NH Municipal Bond Bank	0.0053%	339,704	9,174	21,011	33,603	44,718	108,506	(3,647)	0	(80,650)	(84,297)	50,606	(325)	50,281
NH Retirement System	0.0000%	0	0	0	0	0	0	0	0	0	0	0	0	0
North Conway Wtr Precinct	0.0254%	1,622,874	43,825	100,376	160,534	2,585	307,320	(17,425)	0	(116,701)	(134,126)	241,763	(19,604)	222,159
North Country Charter Academy	0.0086%	548,733	14,818	33,940	54,281	40,053	143,092	(5,892)	0	(4,135)	(10,027)	81,746	(4,842)	76,904
North Country Edu Srvc Ag Inc	0.0208%	1,329,200	35,895	82,212	131,484	18,259	267,850	(14,272)	0	(174,565)	(188,837)	198,014	(81,836)	116,178
North Hampton Sd	0.1408%	9,006,707	243,279	557,198	891,140	154,717	1,846,334	(96,728)	0	(159,242)	(255,970)	1,342,047	(9,166)	1,332,881
Northumberland Sd	0.0914%	5,849,189	157,956	361,779	578,601	317,860	1,416,196	(62,804)	0	(158,170)	(220,974)	871,366	62,105	933,471
Northwood Sd	0.0857%	5,484,634	148,112	339,231	542,539	226,235	1,256,117	(61,763)	0	(58,889)	(120,652)	817,058	27,538	844,596
Nottingham Sd	0.1187%	7,589,967	204,966	469,448	750,798	205,583	1,630,795	(81,495)	0	(41,721)	(123,216)	1,130,694	105,780	1,236,474
Oyster River Coop Sd	0.7105%	45,445,639	1,227,252	2,810,862	4,495,475	1,761,067	10,294,656	(487,956)	0	(218,759)	(706,715)	6,770,136	827,897	7,598,033
Pease Development Authority	0.0965%	6,170,435	166,632	381,648	610,378	349,895	1,508,553	(66,253)	0	(294,722)	(360,975)	919,223	(68,026)	851,197
Pelham Sd	0.4242%	27,132,032	732,696	1,678,145	2,683,896	1,013,742	6,108,479	(291,320)	0	(75,467)	(366,787)	4,041,918	450,593	4,492,511
Pembroke Sd	0.3873%	24,773,699	669,010	1,532,280	2,450,610	313,209	4,965,109	(265,999)	0	(674,723)	(940,722)	3,690,592	6,561	3,697,153
Pemi Baker Coop	0.2143%	13,706,035	370,129	847,733	1,355,799	306,629	2,880,290	(147,164)	0	(62,909)	(210,073)	2,041,818	149,020	2,190,838
Penacook Boscawen Water Prncnt	0.0000%	0	0	0	0	0	0	0	0	(48,702)	(48,702)	0	(32,712)	(32,712)
Piermont Sd	0.0175%	1,122,489	30,313	69,427	111,036	23,277	234,053	(12,052)	0	(17,339)	(29,391)	167,220	(30,657)	136,563
Pittsburg Sd	0.0370%	2,369,232	63,981	146,540	234,364	143,690	588,575	(25,439)	0	(62,185)	(87,624)	352,950	(18,941)	334,009
Pittsfield Sd	0.1514%	9,680,685	261,425	598,761	957,612	94,797	1,912,595	(103,943)	0	(122,657)	(226,609)	1,442,153	(90,041)	1,352,112
Plainfield Sd	0.0734%	4,696,810	126,837	290,503	464,608	319,799	1,201,747	(50,430)	0	(33,960)	(84,390)	699,694	47,133	746,827
Plaislow Public Library	0.0044%	280,341	7,571	17,339	27,316	24,346	76,987	(3,010)	0	(4,701)	(7,711)	41,763	12,259	54,022
Plymouth Sd	0.1347%	8,615,717	232,666	532,891	852,265	200,391	1,818,213	(92,508)	0	(214,524)	(307,032)	1,283,502	35,672	1,319,174
Plymouth Village Water & Sewer	0.0151%	963,191	26,011	59,574	95,279	35,340	216,204	(10,342)	0	(67,340)	(77,682)	143,489	18,092	161,581
Portsmouth Housing Authority	0.0380%	2,431,545	65,664	150,394	240,528	45,718	502,304	(26,108)	0	(103,891)	(129,999)	362,233	(66,277)	295,956
Portsmouth Sd	0.9438%	60,363,992	1,630,120	3,733,578	5,971,196	2,187,410	13,522,304	(648,136)	0	(167,603)	(815,739)	8,992,555	870,315	9,862,870



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense		Net Amortization of Deferred Amounts from Changes in Proportion and Differences	
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense		Proportionate Share of Contributions
Portsmouth-Josie F. Prescott	0.0000%	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ -	\$ -	\$ (24,591)	\$ (24,591)	\$ -	\$ (17,457)	\$ (17,457)
Profile Sd	0.0825%	5,274,137	142,427	326,211	521,717	93,876	1,084,231	(56,629)	0	(180,032)	(236,661)	785,700	(41,301)	744,399
Prospect Mountain High School	0.1473%	9,422,589	254,456	582,797	932,081	303,142	2,072,476	(101,172)	0	(40,769)	(141,941)	1,403,704	177,327	1,581,031
Raymond Sd	0.3214%	20,559,147	555,197	1,271,605	2,033,707	273,579	4,134,088	(220,746)	0	(255,111)	(475,857)	3,062,741	904	3,063,645
Richmond-Pol	0.0000%	0	0	0	0	7,202	7,202	0	0	(11,471)	(11,471)	0	(22)	(22)
Rivendell Interstate Sd	0.0408%	2,610,051	70,484	161,434	258,186	432,972	923,076	(28,024)	0	(155,311)	(183,335)	388,825	23,853	412,678
Rochester Sd	1.0734%	68,654,733	1,854,010	4,246,369	6,791,315	854,915	13,746,609	(737,155)	0	(331,486)	(1,068,641)	10,227,645	272,301	10,499,946
Rockingham County	0.7070%	45,223,350	1,221,249	2,797,113	4,473,486	16,142	8,507,990	(485,569)	0	(3,277,059)	(3,762,628)	6,737,021	(1,596,110)	5,140,911
Rockingham Planning Comm	0.0087%	557,055	15,043	34,454	55,104	9,249	113,850	(5,981)	0	(25,258)	(31,239)	82,986	(8,080)	74,906
Rollinsford Sd	0.0492%	3,144,515	84,917	194,492	311,055	202,918	793,382	(33,763)	0	(48,360)	(82,123)	468,445	(1,239)	467,206
Rumney Sd	0.0439%	2,808,425	75,841	173,704	277,809	204,925	732,279	(30,154)	0	0	(30,154)	418,377	202,629	621,006
Rye Sd	0.1708%	10,925,139	295,032	675,732	1,080,713	502,861	2,554,338	(117,305)	0	(170,588)	(287,893)	1,627,542	118,510	1,746,052
Rye Water District	0.0060%	382,523	10,330	23,659	37,839	10,340	82,168	(4,107)	0	(22,885)	(26,992)	56,985	(8,612)	48,373
Salem Housing Authority	0.0081%	518,713	14,008	32,083	51,311	15,862	113,264	(5,569)	0	(39,023)	(44,592)	77,274	(1,783)	75,491
Salem Sd	1.0668%	68,232,227	1,842,601	4,220,237	6,749,521	2,332,445	15,144,804	(732,619)	0	(247,063)	(979,682)	10,164,704	713,536	10,878,240
Sanborn Regional Sd	0.5260%	33,641,940	908,495	2,080,790	3,327,855	881,693	7,198,833	(361,218)	0	(395,071)	(756,289)	5,011,713	125,128	5,136,841
Sanbornton Public Library	0.0019%	123,333	3,331	7,628	12,200	4,089	27,248	(1,324)	0	(3,657)	(4,981)	18,373	382	18,755
Sandown Public Library	0.0025%	159,658	4,312	9,875	15,793	40,293	70,273	(1,714)	0	(3,323)	(5,037)	23,785	10,509	34,294
Sau 02	0.0162%	1,037,714	28,023	64,184	102,651	55,830	250,688	(11,142)	0	(82,443)	(93,585)	154,591	(8,549)	146,042
Sau 03	0.2977%	19,040,903	514,197	1,177,700	1,883,523	370,410	3,945,830	(204,445)	0	(748,385)	(952,830)	2,836,565	(142,093)	2,694,472
Sau 06	0.0218%	1,392,853	37,614	86,149	137,781	95,017	356,561	(14,955)	0	(168,578)	(183,533)	207,496	(40,010)	167,486
Sau 07	0.0132%	841,168	22,716	52,027	83,208	68,274	226,225	(9,032)	0	(118,452)	(127,484)	125,311	18,703	144,014
Sau 09	0.0227%	1,449,810	39,152	89,672	143,415	38,614	310,853	(15,567)	0	(46,110)	(61,677)	215,981	15,989	231,970
Sau 13	0.0130%	830,730	22,434	51,382	82,176	143,336	299,328	(8,920)	0	(72,421)	(81,341)	123,756	19,641	143,397
Sau 15	0.0173%	1,103,412	29,797	68,247	109,149	42,279	249,472	(11,847)	0	(64,111)	(75,958)	164,378	461	164,839
Sau 16	0.0486%	3,109,543	83,973	192,329	307,595	319,714	903,611	(33,388)	0	(119,982)	(153,370)	463,235	(40,100)	423,135
Sau 18 - Emp/Teach	0.0000%	0	0	0	0	2,906	2,906	0	0	(790,907)	(790,907)	0	(317,181)	(317,181)
Sau 19	0.0316%	2,020,803	54,571	124,989	199,897	70,939	450,396	(21,698)	0	(63,114)	(84,812)	301,043	32,372	333,415
Sau 20	0.0119%	759,806	20,518	46,995	75,160	8,920	151,593	(8,158)	0	(31,574)	(39,732)	113,190	(17,080)	96,110
Sau 21	0.0308%	1,968,020	53,146	121,724	194,676	309,308	678,854	(21,131)	0	(14,677)	(35,808)	293,180	56,499	349,679
Sau 23	0.0411%	2,629,085	70,998	162,612	260,069	64,178	557,857	(28,229)	0	(72,597)	(100,826)	391,660	36,320	427,980
Sau 24	0.0464%	2,967,824	80,146	183,563	293,577	306,651	863,937	(31,866)	0	(29,916)	(61,782)	442,123	133,688	575,811
Sau 29	0.0536%	3,426,297	92,527	211,920	338,929	56,111	699,487	(36,789)	0	(89,792)	(126,581)	510,423	5,734	516,157
Sau 34	0.0163%	1,041,529	28,126	64,420	103,028	57,465	253,039	(11,183)	0	(69,406)	(80,589)	155,159	(22,853)	132,306
Sau 35	0.0262%	1,676,261	45,267	103,679	165,815	243,976	558,737	(17,998)	0	(29,531)	(47,529)	249,716	45,842	295,558
Sau 39	0.0350%	2,237,779	60,431	138,409	221,361	173,339	593,540	(24,027)	0	(146,721)	(170,748)	333,367	(42,237)	291,130
Sau 41	0.0284%	1,818,584	49,111	112,481	179,894	221,154	562,640	(19,526)	0	(41,275)	(60,801)	270,918	46,741	317,659
Sau 42	2.6983%	172,585,524	4,660,645	10,674,601	17,072,132	4,370,601	36,777,979	(1,853,074)	0	(1,708,817)	(3,561,891)	25,710,442	1,236,478	26,946,920
Sau 43 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	(113,503)	(113,503)	0	(137,119)	(137,119)
Sau 44	0.0375%	2,400,590	64,828	148,479	237,466	66,319	517,092	(25,775)	0	(139,564)	(165,339)	357,621	23,565	381,186
Sau 46	0.0192%	1,230,531	33,230	76,110	121,724	160,655	391,719	(13,212)	0	(77,841)	(91,053)	183,315	30,245	213,560
Sau 48	0.0332%	2,122,783	57,325	131,296	209,985	194,605	593,211	(22,793)	0	(73,365)	(96,158)	316,236	24,714	340,950
Sau 50	0.0234%	1,497,410	40,437	92,616	148,124	67,007	348,184	(16,078)	0	(135,851)	(151,929)	223,072	3,554	226,626
Sau 53	0.0950%	6,077,036	164,109	375,871	601,139	623,194	1,764,313	(65,250)	0	(73,278)	(138,528)	905,309	128,619	1,033,928
Sau 55	0.0252%	1,614,882	43,610	99,882	159,744	108,731	411,967	(17,339)	0	(296,711)	(314,050)	240,573	(19,735)	220,838
Sau 56	0.0214%	1,367,628	36,933	84,589	135,285	16,734	273,541	(14,684)	0	(119,207)	(133,891)	203,738	(70,365)	133,373
Sau 58	0.0088%	560,078	15,125	34,641	55,403	42,920	148,089	(6,014)	0	(26,857)	(32,871)	83,436	(8,351)	75,085
Sau 61 - Emp	0.0000%	0	0	0	0	0	0	0	0	(141,427)	(141,427)	0	(150,422)	(150,422)
Sau 64 - Emp/Teach	0.0000%	0	0	0	0	0	0	0	0	(287,705)	(287,705)	0	(231,676)	(231,676)
Sau 67	0.0143%	912,380	24,639	56,432	90,253	22,437	193,761	(9,796)	0	(30,122)	(39,918)	135,919	40,366	176,285



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Pension
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Pension	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Pension	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Proportionate Share of Contributions	
Sau 70	0.0233%	\$ 1,493,134	\$ 40,322	\$ 92,352	\$ 147,701	\$ 61,259	\$ 341,634	\$ (16,032)	\$ -	\$ (99,044)	\$ (115,076)	\$ 222,435	\$ (12,550)	\$ 209,885
Sau 71 Emp/Teacher	0.0000%	0	0	0	0	5,077	5,077	0	0	(70,532)	(70,532)	0	(5,397)	(5,397)
Seabrook Sd	0.2350%	15,029,375	405,866	929,583	1,486,703	899,498	3,721,650	(161,372)	0	(78,373)	(239,745)	2,238,959	237,320	2,476,279
Seacoast Charter School	0.0282%	1,804,632	48,734	111,618	178,514	301,603	640,469	(19,377)	0	(2,330)	(21,707)	268,840	57,309	326,149
Shaker Regional Sd - Sau 80	0.3608%	23,078,922	623,243	1,427,456	2,282,963	564,509	4,898,171	(247,802)	0	(220,882)	(468,684)	3,438,117	208,012	3,646,129
Somersworth Housing Authority	0.0127%	811,249	21,908	50,177	80,249	9,565	161,899	(8,710)	0	(40,990)	(49,700)	120,854	(18,839)	102,015
Somersworth Sd	0.3689%	23,593,417	637,137	1,459,278	2,333,857	193,118	4,623,390	(253,326)	0	(464,844)	(718,170)	3,514,763	(109,801)	3,404,962
Souhegan Coop Sd	0.2867%	18,338,127	495,218	1,134,233	1,814,005	211,373	3,654,829	(196,899)	0	(318,394)	(515,293)	2,731,871	(183,267)	2,548,604
South Hampton Sd	0.0261%	1,670,775	45,119	103,339	165,273	106,259	419,990	(17,939)	0	0	(17,939)	248,899	66,256	315,155
Southern NH Planning Comm	0.0154%	982,757	26,539	60,785	97,214	99,476	284,014	(10,552)	0	(99,633)	(110,185)	146,403	(8,593)	137,810
Stark Sd	0.0064%	410,728	11,089	25,412	40,620	11,440	88,561	(4,400)	0	(25,085)	(29,485)	61,185	2,789	63,974
State of New Hampshire	18.6438%	1,192,484,727	32,202,862	73,756,470	117,960,393	13,200,097	237,119,822	(12,803,870)	0	(29,895,341)	(42,699,211)	177,647,049	(11,582,286)	166,064,763
Stewartstown Sd	0.0175%	1,118,486	30,205	69,180	110,640	95,708	305,733	(12,009)	0	(5,423)	(17,432)	166,623	35,008	201,631
Stoddard Sd	0.0134%	859,813	23,219	53,180	85,053	91,598	253,500	(9,232)	0	(286)	(9,518)	128,088	42,029	170,117
Strafford County	0.8252%	52,782,836	1,425,392	3,264,675	5,221,269	1,235,734	11,147,070	(566,736)	0	0	(566,736)	7,863,174	1,182,186	9,045,360
Strafford Sd	0.1013%	6,479,298	174,972	400,752	640,931	106,029	1,322,684	(69,569)	0	(161,895)	(231,464)	965,235	(63,312)	901,923
Stratford Sd	0.0186%	1,191,325	32,172	73,685	117,846	32,995	256,698	(12,791)	0	(36,680)	(49,471)	177,474	4,127	181,601
Stratham Sd	0.1738%	11,117,869	300,236	687,652	1,099,778	379,815	2,467,481	(119,374)	0	(54,121)	(173,495)	1,656,253	107,372	1,763,625
Sullivan County	0.2995%	19,158,807	517,381	1,184,993	1,895,186	107,746	3,705,306	(205,711)	0	(1,185,849)	(1,390,560)	2,854,129	(290,306)	2,563,823
Sunapee Sd	0.1924%	12,303,565	332,256	760,989	1,217,067	317,697	2,628,009	(132,105)	0	(33,749)	(165,854)	1,832,889	127,151	1,960,040
Surry Village Charter School	0.0000%	0	0	0	0	0	0	0	0	(2,689)	(2,689)	0	(53,937)	(53,937)
Swinh District Fire Mutual Aid	0.0262%	1,678,032	45,315	103,788	165,991	13,599	328,693	(18,017)	0	(216,025)	(234,042)	249,980	(68,878)	181,102
Tamworth Sd	0.0776%	4,965,158	134,083	307,100	491,153	106,273	1,038,609	(53,312)	0	(307,374)	(360,686)	739,670	(32,914)	706,756
Thornton Public School Library	0.0007%	45,166	1,220	4,468	6,716	15,198	15,198	(485)	0	0	(485)	6,729	6,252	12,981
Thornton Sd	0.0723%	4,621,451	124,802	285,842	457,153	364,968	1,232,765	(49,621)	0	(81,011)	(130,632)	688,468	71,188	759,656
Tilton-Northfield Fire Dist	0.0612%	3,913,464	105,682	242,052	387,119	63,529	798,382	(42,019)	0	(89,244)	(131,263)	582,997	30,386	613,383
Timberlane Reg Sd	1.1225%	71,795,966	1,938,839	4,440,658	7,102,045	2,022,680	15,504,222	(770,883)	0	(1,595,211)	(2,366,094)	10,695,601	194,832	10,890,433
Town of Albany	0.0005%	33,950	917	2,100	3,358	240	6,615	(365)	0	(24,432)	(24,797)	5,058	(7,002)	(1,944)
Town of Alexandria	0.0126%	808,859	21,843	50,029	80,012	50,220	202,104	(8,685)	0	(10,132)	(18,817)	120,498	14,648	135,146
Town of Allentown	0.0629%	4,021,290	108,594	248,721	397,785	77,392	832,492	(43,177)	0	(42,794)	(85,971)	599,060	65,111	664,171
Town of Alstead	0.0059%	377,254	10,188	23,334	37,318	41,146	111,986	(4,051)	0	(27,271)	(31,322)	56,200	5,195	61,395
Town of Alton	0.1062%	6,789,674	183,354	419,949	671,633	173,446	1,448,382	(72,902)	0	(181,886)	(254,788)	1,011,473	(69,321)	942,152
Town of Amherst	0.0953%	6,093,565	164,556	376,894	602,774	131,411	1,275,635	(65,427)	0	(10,549)	(75,976)	907,772	87,853	995,625
Town of Andover	0.0062%	395,367	10,677	24,454	39,110	90,176	164,417	(4,245)	0	(26)	(4,271)	58,899	25,486	84,385
Town of Antrim	0.0375%	2,397,265	64,738	148,273	237,137	14,595	464,743	(25,740)	0	(79,832)	(105,572)	357,126	(54,947)	302,179
Town of Ashland	0.0351%	2,242,242	60,551	138,685	221,802	265,377	686,415	(24,075)	0	(11,469)	(35,544)	334,032	61,554	395,586
Town of Atkinson	0.0508%	3,249,375	87,749	200,977	321,428	417,787	1,027,941	(34,889)	0	(26,390)	(61,279)	484,667	173,475	657,542
Town of Auburn	0.0567%	3,624,872	97,889	224,202	358,572	190,975	871,638	(38,921)	0	(280,740)	(319,661)	540,005	6,919	546,924
Town of Barnstead	0.0481%	3,073,375	82,996	190,092	304,018	32,563	609,669	(32,999)	0	(1,165)	(34,164)	457,847	13,051	470,898
Town of Barrington	0.0794%	5,076,396	137,087	313,981	502,156	116,860	1,070,084	(54,506)	0	(260,841)	(315,347)	756,242	(64,824)	691,418
Town of Bartlett	0.0167%	1,066,438	28,799	65,960	105,492	152,654	352,905	(11,450)	0	(20,757)	(32,207)	158,870	52,624	211,494
Town of Bedford	0.4223%	27,010,600	729,417	1,670,635	2,671,884	332,066	5,404,002	(290,016)	0	(981,447)	(1,271,463)	4,023,828	11,281	4,035,109
Town of Belmont	0.1314%	8,402,311	226,903	519,692	831,155	0	1,577,750	(90,217)	0	(450,560)	(540,777)	1,251,711	(181,244)	1,070,467
Town of Bennington	0.0143%	914,396	24,693	56,556	90,452	0	171,701	(9,818)	0	(49,475)	(59,293)	136,220	(21,634)	114,586
Town of Bethlehem	0.0312%	1,992,842	53,816	123,259	197,132	45,046	419,253	(21,397)	0	(26,296)	(47,693)	296,878	8,184	305,062
Town of Boscaawen	0.0431%	2,759,271	74,514	170,664	272,947	126,614	644,739	(29,627)	0	(47,946)	(77,573)	411,055	44,163	455,218
Town of Bow	0.1322%	8,457,641	228,397	523,114	836,629	109,472	1,697,612	(90,811)	0	(18,264)	(109,075)	1,259,953	37,052	1,297,005
Town of Bradford	0.0122%	782,295	21,126	48,386	77,385	46,355	193,252	(8,400)	0	(2,405)	(10,805)	116,540	10,599	127,139
Town of Brentwood	0.0381%	2,440,011	65,892	150,917	241,366	12,451	470,626	(26,199)	0	(54,652)	(80,851)	363,494	17,763	381,257
Town of Bristol	0.0908%	5,806,456	156,802	359,136	574,374	346,466	1,436,778	(62,345)	0	(191,706)	(254,051)	865,000	48,177	913,177



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Town of Brookline	0.0595%	\$ 3,807,063	\$ 102,809	\$ 235,471	\$ 376,594	\$ 130,358	\$ 845,232	\$ (40,877)	\$ -	\$ (19,302)	\$ (60,179)	\$ 567,147	\$ 100,594	\$ 667,741
Town of Campton	0.0525%	3,356,006	90,628	207,573	331,976	707,295	1,337,472	(36,034)	0	(16,202)	(52,236)	499,952	236,800	736,752
Town of Canaan	0.0433%	2,769,119	74,780	171,273	273,921	85,592	605,566	(29,732)	0	(19,488)	(49,220)	412,522	34,714	447,236
Town of Candia	0.0209%	1,337,507	36,119	82,726	132,306	11,192	262,343	(14,361)	0	(131,150)	(145,511)	199,251	(34,490)	164,761
Town of Canterbury	0.0143%	915,015	24,710	56,595	90,513	48,561	220,379	(9,825)	0	(102,620)	(112,445)	136,312	(18,589)	117,723
Town of Carroll	0.0268%	1,713,652	46,277	105,991	169,514	64,740	386,522	(18,400)	0	(68,867)	(87,267)	255,287	9,550	264,837
Town of Center Harbor	0.0138%	883,772	23,866	54,662	87,423	77,501	243,452	(9,489)	0	(35,603)	(45,092)	131,657	4,899	136,556
Town of Charlestown	0.0450%	2,877,665	77,711	177,987	284,658	114,539	654,895	(30,898)	0	(3,772)	(34,670)	428,692	50,229	478,921
Town of Chester	0.0501%	3,202,452	86,482	198,075	316,786	109,166	710,509	(34,385)	0	(104,001)	(138,386)	477,076	38,748	515,824
Town of Chesterfield	0.0356%	2,277,632	61,507	140,874	225,303	48,900	476,584	(24,455)	0	(37,334)	(61,789)	339,304	(6,658)	332,646
Town of Chichester	0.0232%	1,483,127	40,052	91,733	146,711	74,969	353,465	(15,925)	0	(86,618)	(102,543)	220,945	20,769	241,714
Town of Clarksville	0.0010%	64,963	1,754	4,018	6,426	681	12,879	(698)	0	(2,786)	(3,484)	29,678	(856)	8,822
Town of Colebrook	0.0369%	2,361,284	63,766	146,048	233,578	83,122	526,514	(25,353)	0	(12,978)	(38,331)	351,766	24,285	376,051
Town of Conway	0.1813%	11,596,772	313,169	717,273	1,147,151	78,130	2,255,723	(124,516)	0	(310,456)	(434,972)	1,727,596	(55,389)	1,672,207
Town of Cornish	0.0053%	338,567	9,143	20,941	33,491	25,498	89,073	(3,635)	0	(23,424)	(27,059)	50,437	(1,234)	49,203
Town of Croydon	0.0014%	86,819	2,345	5,370	8,588	32,497	48,800	(932)	0	0	(932)	12,934	12,969	25,903
Town of Danville	0.0222%	1,421,807	38,396	87,940	140,645	176,684	443,665	(15,266)	0	(34,137)	(49,403)	211,810	43,592	255,402
Town of Deerfield	0.0452%	2,890,249	78,051	178,765	285,903	109,840	652,559	(31,033)	0	(47,235)	(78,268)	430,567	29,296	459,863
Town of Deering	0.0052%	331,223	8,945	20,487	32,765	2,107	64,304	(3,556)	0	(121,642)	(115,338)	49,343	(15,718)	33,625
Town of Derry	0.8261%	52,840,442	1,426,948	3,268,239	5,226,968	497,089	10,419,244	(567,355)	0	(1,644,816)	(2,212,171)	7,871,756	(761,385)	7,110,371
Town of Dorchester	0.0014%	86,402	2,333	5,344	8,547	47,726	63,950	(928)	0	(25,679)	(26,607)	12,871	2,766	15,637
Town of Dublin	0.0173%	1,107,875	29,918	68,523	109,591	13,124	221,156	(11,895)	0	(157,960)	(169,855)	165,043	(51,878)	113,165
Town of Dunbarton	0.0244%	1,562,229	42,188	96,626	154,535	97,678	391,027	(16,774)	0	(27,709)	(44,483)	322,729	30,572	263,301
Town of Durham	0.2915%	18,642,700	503,443	1,153,071	1,844,133	196,848	3,697,495	(200,169)	0	(750,675)	(950,844)	2,777,244	(172,638)	2,604,606
Town of East Kingston	0.0235%	1,503,083	40,591	92,967	148,685	62,406	344,649	(16,139)	0	(44,204)	(60,343)	223,918	36,014	259,932
Town of Effingham	0.0066%	419,252	11,322	25,931	41,472	10,969	89,694	(4,502)	0	(78,569)	(83,071)	62,457	(12,544)	49,913
Town of Enfield	0.0578%	3,697,985	99,863	228,724	365,804	72,083	766,474	(39,706)	0	(308,730)	(348,436)	550,897	(90,065)	460,832
Town of Epping	0.1232%	7,878,659	212,762	487,304	779,356	327,080	1,806,502	(84,594)	0	(305)	(84,899)	1,173,701	163,925	1,337,626
Town of Epsom	0.0436%	2,790,485	75,357	172,595	276,034	87,237	611,223	(29,962)	0	(251,321)	(281,283)	415,705	(69,935)	345,770
Town of Exeter	0.3615%	23,124,982	624,486	1,430,305	2,287,519	14,531	4,356,841	(248,296)	0	(580,211)	(828,507)	3,444,979	(223,041)	3,221,938
Town of Farmington	0.0486%	3,111,126	84,015	192,427	307,752	34,288	618,482	(33,405)	0	(8,890)	(42,295)	463,471	14,775	478,246
Town of Fitzwilliam	0.0187%	1,195,357	32,280	73,934	118,245	67,706	292,165	(12,835)	0	(38,965)	(51,800)	178,075	8,456	186,531
Town of Francestown	0.0054%	342,871	9,259	21,207	33,917	13,777	78,160	(3,681)	0	(42,938)	(46,619)	51,078	(41,434)	9,644
Town of Franconia	0.0115%	735,171	19,853	45,471	72,723	37,976	176,023	(7,894)	0	(47,229)	(55,123)	109,520	(4,139)	105,381
Town of Freedom	0.0089%	571,553	15,435	35,351	56,538	8,699	116,023	(6,137)	0	(25,712)	(31,849)	85,145	(13,074)	72,071
Town of Gilford	0.1893%	12,110,561	327,044	749,051	1,197,975	39,273	2,313,343	(130,033)	0	(598,101)	(728,134)	1,804,137	(79,564)	1,724,573
Town of Gilmanton	0.0422%	2,700,153	72,917	167,007	267,099	6,214	513,237	(28,992)	0	(134,707)	(163,699)	402,248	(43,956)	358,292
Town of Goffstown	0.3000%	19,190,914	518,248	1,186,979	1,898,362	47,111	3,650,700	(206,055)	0	(1,004,420)	(1,210,475)	2,858,912	(445,586)	2,413,326
Town of Gorham	0.0607%	3,885,417	104,925	240,317	384,345	2,314	731,901	(41,718)	0	(308,991)	(350,709)	578,819	(101,659)	477,160
Town of Goshen	0.0038%	244,850	6,612	15,144	24,221	20,526	66,503	(2,629)	0	(8,310)	(10,939)	36,476	7,508	43,984
Town of Grafton	0.0108%	692,956	18,713	42,860	68,547	170,192	300,312	(7,440)	0	0	(7,440)	103,231	73,534	176,765
Town of Grantham	0.0311%	1,987,932	53,684	122,956	196,646	69,359	442,645	(21,345)	0	(5,777)	(27,122)	296,147	33,559	329,706
Town of Greenfield	0.0202%	1,293,421	34,929	79,999	127,945	31,865	274,738	(13,888)	0	(59,696)	(73,584)	192,684	2,552	195,236
Town of Greenland	0.0546%	3,495,406	94,393	216,195	345,765	283,317	939,670	(37,531)	0	(64,341)	(101,872)	520,718	48,736	569,454
Town of Greenville	0.0252%	1,613,068	43,561	99,770	159,564	31,434	334,329	(17,320)	0	(68,860)	(86,180)	240,302	(8,395)	231,907
Town of Groton	0.0023%	149,292	4,032	9,234	14,768	12,071	40,105	(1,603)	0	(94,583)	(96,186)	22,240	(9,928)	12,312
Town of Hampstead	0.0859%	5,491,905	148,308	339,680	543,258	281,670	1,312,916	(58,967)	0	0	(58,967)	818,141	102,707	920,848
Town of Hampton	0.5023%	32,128,275	867,619	1,987,169	3,178,124	153,868	6,186,780	(344,966)	0	(1,074,080)	(1,419,046)	4,786,219	(381,539)	4,404,680
Town of Hampton Falls	0.0266%	1,699,514	45,895	105,117	168,116	73,998	393,126	(18,248)	0	(66,685)	(84,933)	253,180	9,497	262,677
Town of Hancock	0.0116%	740,124	19,987	45,777	73,213	104,426	243,403	(7,947)	0	(54,188)	(62,135)	110,258	9,517	119,775



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Contributions and Share of Contributions	Total Employer Pension Expense
Town of Hanover	0.3385%	\$ 21,650,752	\$ 584,675	\$ 1,339,122	\$ 2,141,689	\$ 141,830	\$ 4,207,316	\$ (232,467)	\$ -	\$ (1,047,576)	\$ (1,280,043)	\$ 3,225,360	\$ (154,524)	\$ 3,070,836
Town of Harrisville	0.0034%	214,946	5,805	13,295	21,262	3,417	43,779	(2,308)	0	(11,282)	(13,590)	32,021	(1,282)	30,739
Town of Haverhill	0.0352%	2,249,182	60,739	139,114	222,489	61,898	484,240	(24,150)	0	(217,408)	(241,558)	335,066	(77,162)	257,904
Town of Hebron	0.0054%	346,356	9,353	21,422	34,261	8,284	73,320	(3,719)	0	(6,351)	(10,070)	51,597	1,324	52,921
Town of Henniker	0.0671%	4,294,634	115,976	265,628	424,824	37,244	843,672	(46,112)	0	(110,321)	(156,433)	639,781	(30,939)	608,842
Town of Hillsborough	0.0714%	4,568,842	123,381	282,588	451,949	69,652	927,570	(49,056)	0	(41,013)	(90,069)	680,630	63,283	743,913
Town of Hinsdale	0.0419%	2,678,585	72,335	165,673	264,965	67,844	570,817	(28,760)	0	(368,148)	(396,908)	399,035	(40,432)	358,603
Town of Holderness	0.0303%	1,935,553	52,269	119,716	191,465	33,274	396,724	(20,782)	0	(42,109)	(62,891)	288,344	(24,700)	263,644
Town of Hollis	0.1421%	9,091,913	245,526	562,345	899,370	1,464	1,708,705	(97,621)	0	(385,414)	(483,035)	1,354,442	(139,150)	1,215,292
Town of Hooksett	0.3050%	19,506,847	526,779	1,206,520	1,929,614	79,757	3,742,670	(209,448)	0	(617,017)	(826,465)	2,905,978	(225,070)	2,680,908
Town of Hopkinton	0.0905%	5,785,579	156,239	357,844	572,309	67,021	1,153,413	(62,121)	0	(100,749)	(162,870)	861,890	(19,549)	842,341
Town of Hudson	0.5531%	35,377,535	955,365	2,188,139	3,499,540	297,189	6,940,233	(379,853)	0	(902,686)	(1,282,539)	5,270,269	(6,075)	5,264,194
Town of Jackson	0.0164%	1,048,815	28,323	64,870	103,749	78,700	275,642	(11,261)	0	(46,201)	(57,462)	156,244	(6,729)	149,515
Town of Jaffrey	0.1011%	6,468,961	174,693	400,112	639,909	23,122	1,237,836	(69,458)	0	(101,630)	(171,088)	963,695	(16,974)	946,721
Town of Jefferson	0.0030%	191,924	5,183	11,871	14,489	18,985	50,528	(2,061)	0	(6,896)	(8,957)	28,591	80	28,671
Town of Kensington	0.0172%	1,099,884	29,702	68,029	108,800	71,131	277,662	(11,810)	0	(1,925)	(13,735)	163,852	24,314	188,166
Town of Kingston	0.0621%	3,973,993	107,317	245,796	393,107	32,736	778,956	(42,669)	0	(210,783)	(253,452)	592,014	(96,602)	495,412
Town of Lancaster	0.0531%	3,397,112	91,738	210,115	336,042	5,351	643,246	(36,475)	0	(143,141)	(179,616)	506,075	(63,895)	442,180
Town of Lee	0.0583%	3,729,502	100,715	230,674	368,922	216,847	917,158	(40,044)	0	(68,692)	(108,736)	555,592	43,625	599,217
Town of Lempster	0.0053%	339,070	9,157	20,972	33,541	9,412	73,082	(3,641)	0	(61,149)	(64,790)	50,512	(24,627)	25,885
Town of Lincoln	0.0588%	3,763,380	101,629	232,769	372,273	71,545	778,216	(40,408)	0	(64,171)	(104,579)	560,639	(44,215)	516,424
Town of Lisbon	0.0114%	730,247	19,720	45,167	72,236	13,243	150,366	(7,841)	0	(14,761)	(22,602)	108,786	(18,683)	90,103
Town of Litchfield	0.0865%	5,533,861	149,441	342,275	547,409	16,042	1,055,167	(59,418)	0	(218,100)	(277,518)	824,391	10,668	835,059
Town of Littleton	0.1242%	7,945,379	214,564	491,430	785,956	479,493	1,971,443	(85,311)	0	(26,748)	(112,059)	1,183,640	145,913	1,329,553
Town of Londonderry	0.7003%	44,793,846	1,209,651	2,770,548	4,431,000	0	8,411,199	(480,958)	0	(700,997)	(1,181,955)	6,673,037	(349,747)	6,323,290
Town of Loudon	0.0561%	3,590,605	96,964	222,083	355,182	101,218	775,447	(38,553)	0	(64,596)	(103,149)	534,900	44,980	579,880
Town of Lyme	0.0176%	1,126,679	30,426	69,686	111,451	61,899	273,462	(12,097)	0	(69,923)	(82,020)	167,844	(11,873)	155,971
Town of Madison	0.0270%	1,726,553	46,625	106,789	170,790	10,023	334,227	(18,538)	0	(34,831)	(53,369)	257,208	(2,025)	255,183
Town of Marlborough	0.0191%	1,221,287	32,981	75,538	120,810	54,820	284,149	(13,113)	0	(40,004)	(53,117)	181,938	11,234	193,172
Town of Marlow	0.0042%	266,894	7,207	16,508	26,401	1,218	51,334	(2,866)	0	(19,027)	(21,893)	39,760	(6,751)	33,009
Town of Mason	0.0073%	465,715	12,577	28,805	46,068	65,388	152,838	(5,000)	0	(170,497)	(175,497)	69,379	(55,818)	13,561
Town of Meredith	0.1450%	9,277,256	250,531	573,808	917,705	108,347	1,850,391	(99,611)	0	(486,108)	(585,719)	1,382,053	(146,759)	1,235,294
Town of Merrimack	0.5420%	34,667,560	936,192	2,144,226	3,429,309	299,503	6,809,230	(372,230)	0	(779,393)	(1,151,623)	5,164,502	(152,244)	5,012,258
Town of Middleton	0.0125%	801,156	21,635	49,552	79,250	0	150,437	(8,602)	0	(56,751)	(65,353)	119,350	(32,807)	86,543
Town of Milford	0.2413%	15,435,986	416,846	954,732	1,526,925	244,986	3,143,489	(165,738)	0	(297,098)	(462,836)	2,299,533	(12,455)	2,287,078
Town of Milton	0.0528%	3,377,992	91,222	208,932	334,150	0	634,304	(36,270)	0	(90,342)	(126,612)	503,227	(17,733)	485,494
Town of Monroe	0.0033%	212,096	5,728	13,118	20,980	51,747	91,573	(2,277)	0	(17,194)	(19,471)	31,596	5,804	37,400
Town of Mont Vernon	0.0214%	1,366,807	36,910	84,538	135,204	45,498	302,150	(14,676)	0	(26,863)	(41,539)	203,616	8,083	211,699
Town of Moultonborough	0.1059%	6,770,827	182,845	418,783	669,769	18,046	1,289,443	(72,699)	0	(121,963)	(194,662)	1,008,665	(120,009)	888,656
Town of Nelson	0.0041%	261,956	7,074	16,202	25,913	1,186	50,375	(2,813)	0	(14,453)	(17,266)	39,024	(7,151)	31,873
Town of New Boston	0.0329%	2,105,807	56,867	130,246	208,306	236,837	632,256	(22,610)	0	(371)	(22,981)	313,707	105,300	419,007
Town of New Castle	0.0295%	1,889,076	51,014	116,841	186,867	1,486	356,208	(20,283)	0	(101,469)	(121,752)	281,420	(17,451)	263,969
Town of New Durham	0.0279%	1,782,950	48,148	110,277	176,369	80,701	415,495	(19,144)	0	(45,010)	(64,154)	265,610	(50,075)	215,535
Town of New Hampton	0.0295%	1,883,821	50,872	116,516	186,347	40,202	393,937	(20,227)	0	(53,207)	(73,434)	280,637	(12,240)	268,397
Town of New Ipswich	0.0316%	2,024,287	54,666	125,204	200,242	86,040	466,152	(21,735)	0	(75,612)	(97,347)	301,562	(48,186)	253,376
Town of New London	0.0838%	5,358,422	144,703	331,424	530,054	130,787	1,136,968	(57,534)	0	(72,837)	(130,371)	798,256	22,292	820,548
Town of Newbury	0.0165%	1,052,386	28,420	65,091	104,102	79,220	276,833	(11,300)	0	(53,377)	(64,677)	156,776	934	157,710
Town of Newfields	0.0130%	834,286	22,530	51,602	82,527	10,779	167,438	(8,958)	0	(56,475)	(65,433)	124,285	(39,529)	84,756
Town of Newington	0.0953%	6,093,953	164,566	376,918	602,813	136,228	1,280,525	(65,432)	0	(333,384)	(398,816)	907,830	(98,092)	809,738
Town of Newmarket	0.1172%	7,496,179	202,433	463,647	741,521	97,575	1,505,176	(80,487)	0	(171,591)	(252,078)	1,116,722	(26,877)	1,089,845



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	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 Resources	Total Employer Pension Expense
Town of Newport	0.1157%	\$ 7,403,269	\$ 199,924	\$ 457,900	\$ 732,330	\$ 128,168	\$ 1,518,322	\$ (79,490)	\$ -	\$ (665,007)	\$ (744,497)	\$ 1,102,881	\$ (165,436)	\$ 937,445
Town of Newton	0.0334%	2,136,014	57,683	132,115	211,294	61,692	462,784	(22,935)	0	(139,479)	(162,414)	318,207	20,383	338,590
Town of North Hampton	0.1403%	8,972,755	242,308	554,975	887,583	158,403	1,843,269	(96,342)	0	(126,198)	(222,540)	1,336,691	30,901	1,367,592
Town of Northfield	0.0403%	2,575,856	69,561	159,319	254,803	48,530	532,213	(27,657)	0	(195,564)	(223,221)	383,731	(9,386)	374,345
Town of Northumberland	0.0210%	1,342,259	36,247	83,020	132,776	146,205	398,248	(14,412)	0	(45,189)	(59,601)	199,959	(26,948)	173,011
Town of Northwood	0.0485%	3,102,416	83,780	191,888	306,890	157,587	740,145	(33,311)	0	(161,232)	(194,543)	462,174	(28,690)	433,484
Town of Nottingham	0.0318%	2,034,222	54,934	125,819	201,225	64,632	446,610	(21,842)	0	(12,807)	(34,649)	303,042	41,718	344,760
Town of Orford	0.0084%	536,883	14,498	33,207	53,108	116,238	217,051	(5,765)	0	(72,696)	(78,461)	79,981	(22,669)	57,312
Town of Ossipee	0.0769%	4,919,099	132,840	304,252	486,597	90,825	1,014,514	(52,817)	0	(192,564)	(245,381)	732,809	(35,479)	697,330
Town of Pelham	0.2828%	18,088,381	488,474	1,118,786	1,789,300	659,880	4,056,440	(194,217)	0	(51,486)	(245,703)	2,694,666	120,286	2,814,952
Town of Pembroke	0.0798%	5,103,507	137,819	315,657	504,838	132,939	1,091,253	(54,797)	0	(90,980)	(145,777)	760,281	20,579	780,860
Town of Peterborough	0.1362%	8,710,757	235,233	538,770	861,667	44,829	1,680,499	(93,529)	0	(68,936)	(162,465)	1,297,660	61,383	1,359,043
Town of Piermont	0.0032%	207,128	5,593	12,811	20,489	6,747	45,640	(2,224)	0	(16,754)	(18,978)	30,856	8,894	39,750
Town of Pittsburg	0.0085%	543,636	14,681	33,624	53,776	32,411	134,492	(5,837)	0	(6,143)	(11,980)	80,987	(4,501)	76,486
Town of Pittsfield	0.0502%	3,208,413	86,643	198,444	317,376	159,826	762,289	(34,449)	0	(376,677)	(411,126)	477,964	(83,509)	394,455
Town of Plainfield	0.0229%	1,461,962	39,480	90,424	144,617	30,197	304,718	(15,697)	0	(83,113)	(98,810)	217,792	(6,034)	211,758
Town of Plaistow	0.1091%	6,978,963	188,466	431,656	690,358	14,297	1,324,777	(74,934)	0	(74,189)	(817,123)	1,039,671	(186,584)	853,087
Town of Plymouth	0.1402%	8,967,097	242,155	554,625	887,024	200,784	1,884,588	(96,281)	0	(346,212)	(442,493)	1,335,848	63,287	1,399,135
Town of Raymond	0.1249%	7,989,263	215,749	494,145	790,297	59,450	1,559,641	(85,782)	0	(315,087)	(400,869)	1,190,178	(62,763)	1,127,415
Town of Rindge	0.0520%	3,326,347	89,827	205,738	329,042	31,359	655,966	(35,715)	0	(154,947)	(190,662)	495,533	(35,298)	460,235
Town of Rollinsford	0.0177%	1,130,479	30,528	69,921	111,827	118,403	330,679	(12,138)	0	(39,635)	(51,773)	168,410	49,763	218,173
Town of Rumney	0.0100%	636,732	17,195	39,383	62,985	8,601	128,164	(6,837)	0	(37,421)	(44,258)	94,855	(17,214)	77,641
Town of Rye	0.1367%	8,741,151	236,053	540,650	864,673	205,797	1,847,173	(93,855)	0	(283,703)	(377,558)	1,302,188	(49,534)	1,252,654
Town of Salem	0.9353%	59,824,315	1,615,546	3,700,199	5,917,811	246,024	11,479,580	(642,342)	0	(1,931,463)	(2,573,805)	8,912,159	(641,657)	8,270,502
Town of Salisbury	0.0014%	92,362	2,494	5,713	9,136	6,094	23,437	(992)	0	(3,735)	(4,727)	13,759	(263)	13,496
Town of Sanbornton	0.0418%	2,674,597	72,227	165,427	264,571	84,749	586,974	(28,718)	0	(59,525)	(88,243)	398,440	21,940	420,380
Town of Sandown	0.0447%	2,858,314	77,188	176,790	282,744	48,995	585,717	(30,690)	0	(142,093)	(172,783)	425,809	10,284	436,093
Town of Sandwich	0.0119%	762,973	20,604	47,191	75,473	112,913	256,181	(8,192)	0	(1,365)	(9,557)	113,662	38,278	151,940
Town of Seabrook	0.2990%	19,126,383	516,505	1,182,987	1,891,979	78,962	3,670,433	(205,363)	0	(255,403)	(460,766)	2,849,299	193,840	3,043,139
Town of Shelburne	0.0022%	142,381	3,845	8,806	14,084	33,654	60,389	(1,529)	0	(67,447)	(68,976)	21,211	(6,390)	14,821
Town of South Hampton	0.0052%	335,500	9,060	20,751	33,188	54,469	117,468	(3,602)	0	(41,487)	(45,089)	49,980	7,834	57,814
Town of Springfield	0.0098%	629,246	16,993	38,920	62,245	18,917	137,075	(6,756)	0	(28,453)	(35,209)	93,740	5,202	98,942
Town of Stark	0.0009%	56,022	1,513	3,465	5,542	2,598	13,118	(602)	0	(12,803)	(13,405)	8,346	(15,201)	(6,855)
Town of Stewartstown	0.0010%	61,234	1,654	3,787	6,057	1,649	13,147	(657)	0	(4,291)	(4,948)	9,122	(2,556)	6,566
Town of Strafford	0.0255%	1,629,453	44,003	100,783	161,185	164,630	470,601	(17,496)	0	(30,407)	(47,903)	242,743	39,170	281,913
Town of Stratford	0.0021%	131,885	3,562	8,157	13,046	96	24,861	(1,416)	0	(5,683)	(5,099)	19,647	(1,309)	18,338
Town of Stratham	0.0909%	5,812,445	156,964	359,506	574,966	100,440	1,191,876	(62,409)	0	0	(62,409)	865,893	76,022	941,915
Town of Sugar Hill	0.0118%	751,858	20,304	46,503	74,374	86,335	227,516	(8,073)	0	(4,223)	(12,296)	112,006	17,167	129,173
Town of Sunapee	0.0637%	4,073,165	109,995	251,930	402,917	107,777	872,619	(43,734)	0	(75,478)	(119,212)	606,788	(22,735)	584,053
Town of Sutton	0.0115%	733,832	19,817	45,388	72,591	23,424	161,220	(7,879)	0	(26,106)	(33,985)	109,321	6,173	115,494
Town of Swanzey	0.0470%	3,005,806	81,171	185,912	297,334	31,453	595,870	(32,274)	0	(224,386)	(256,660)	447,781	(15,269)	432,512
Town of Tamworth	0.0227%	1,452,532	39,225	89,841	143,684	134,345	407,095	(15,596)	0	(127,687)	(143,283)	216,387	(10,406)	205,981
Town of Thornton	0.0285%	1,824,487	49,270	112,847	180,478	101,925	444,520	(19,590)	0	(219)	(19,809)	271,798	50,417	322,215
Town of Tilton	0.0869%	5,557,790	150,087	343,755	549,776	30,457	1,074,075	(59,675)	0	(169,563)	(229,238)	827,956	(51,380)	776,576
Town of Troy	0.0123%	783,750	21,165	48,476	77,528	8,475	155,644	(8,415)	0	(126,655)	(135,070)	116,757	(51,671)	65,086
Town of Troy Water And Sewer	0.0036%	230,280	6,219	14,243	22,779	3,903	47,144	(2,473)	0	(10,090)	(12,563)	34,305	(6,760)	27,545
Town of Tuftonboro	0.0377%	2,411,590	65,125	149,159	238,554	50,198	503,036	(25,894)	0	(48,248)	(74,142)	359,260	44,170	403,430
Town of Unity	0.0033%	213,679	5,770	13,216	21,137	16,721	56,844	(2,294)	0	(26,680)	(28,974)	31,832	(5,773)	26,059
Town of Wakefield	0.0877%	5,606,441	151,401	346,764	554,588	434,277	1,487,030	(60,197)	0	(12,117)	(72,314)	835,204	138,968	974,172
Town of Walpole	0.0389%	2,486,891	67,158	153,817	246,003	174,466	641,444	(26,702)	0	(116,999)	(143,701)	370,478	73,046	443,524



Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of 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 Pension	Total Employer Pension Expense
Town of Warner	0.0280%	\$ 1,791,199	\$ 48,371	\$ 110,788	\$ 177,185	\$ 28,608	\$ 364,952	\$ (19,232)	\$ -	\$ (115,750)	\$ (134,982)	\$ 266,839	\$ (26,261)	\$ 240,578
Town of Warren	0.0028%	176,172	4,758	10,896	17,427	37,430	70,511	(1,892)	0	(6,872)	(8,764)	26,245	25,089	51,334
Town of Washington	0.0106%	680,963	18,389	42,118	67,361	64,217	192,085	(7,312)	0	(29,466)	(36,778)	101,445	(7,748)	93,697
Town of Waterville Valley	0.0440%	2,815,192	76,024	174,123	278,478	44,856	573,481	(30,227)	0	(74,390)	(104,617)	419,385	(20,626)	398,759
Town of Weare	0.0674%	4,309,391	116,374	266,541	426,284	1,254	810,453	(46,271)	0	(67,146)	(113,417)	641,979	(68,341)	573,638
Town of Webster	0.0082%	526,978	14,231	32,594	52,129	32,540	131,494	(5,658)	0	(52,944)	(58,602)	78,505	(17,475)	61,030
Town of Westmoreland	0.0051%	323,031	8,723	19,980	31,954	4,499	65,156	(3,468)	0	(21,170)	(24,638)	48,123	(9,002)	39,121
Town of Whitefield	0.0338%	2,164,450	58,451	133,874	214,107	77,651	484,083	(23,240)	0	(44,511)	(67,751)	322,443	815	323,258
Town of Wilnot	0.0108%	693,201	18,720	42,875	68,571	30,624	160,790	(7,443)	0	(19,868)	(27,311)	103,268	4,840	108,108
Town of Wilton	0.0273%	1,743,772	47,090	107,854	172,494	1,652	329,090	(18,723)	0	(80,612)	(99,335)	259,774	(20,247)	239,527
Town of Winchester	0.0388%	2,483,839	67,076	153,628	245,701	66,305	532,710	(26,669)	0	(136,164)	(162,833)	370,023	(51,428)	318,595
Town of Windham	0.3047%	19,490,607	526,341	1,205,515	1,928,008	399,070	4,058,934	(209,273)	0	(512,429)	(721,702)	2,903,558	(123,270)	2,780,288
Town of Wolfeboro	0.1937%	12,391,940	334,642	766,455	1,225,809	236,899	2,563,805	(133,054)	0	(343,731)	(476,785)	1,846,054	91,735	1,937,789
Town of Woodstock	0.0321%	2,053,385	55,451	127,004	203,121	59,650	445,226	(22,047)	0	(53,711)	(75,758)	305,897	27,734	333,631
Unity Sd	0.0243%	1,557,262	42,054	96,318	154,044	151,822	444,238	(16,721)	0	(4,466)	(21,187)	231,989	53,266	285,255
Village District of Eastman	0.0050%	321,016	8,669	19,855	31,755	257	60,536	(3,447)	0	(17,422)	(20,869)	47,822	(2,543)	45,279
Village District of Eidelweiss	0.0059%	380,148	10,266	23,513	37,604	93,847	165,230	(4,082)	0	(1,968)	(6,050)	56,631	42,419	99,050
Virtual Lrng Acad Charter Schl	0.1088%	6,958,130	187,903	430,368	688,297	1,084,896	2,391,464	(74,710)	0	0	(74,710)	1,036,568	461,109	1,497,677
Wakefield Sd	0.1123%	7,181,815	193,944	444,203	710,424	390,605	1,739,176	(77,112)	0	(2,335)	(79,447)	1,069,891	151,484	1,221,375
Warner Village Water District	0.0029%	184,739	4,989	11,426	18,274	572	35,261	(1,984)	0	(5,750)	(7,734)	27,521	3,389	30,910
Warren Sd	0.0231%	1,477,253	39,893	91,370	146,130	45,947	323,340	(15,861)	0	(47,849)	(63,710)	220,070	13,520	233,590
Washington Sd	0.0100%	638,187	17,234	39,473	63,129	15,890	135,726	(6,852)	0	(61,019)	(67,871)	95,072	4,608	99,680
Waterville Estates Village Dis	0.0073%	468,104	12,641	28,953	46,305	16,637	104,536	(5,026)	0	(60,663)	(65,689)	69,735	(6,045)	63,690
Waterville Valley Sd	0.0138%	882,735	23,838	54,598	87,320	39,482	205,238	(9,478)	0	(49,038)	(58,516)	131,503	1,341	132,844
Weare Sd	0.1874%	11,989,532	323,775	741,566	1,186,003	531,028	2,782,372	(128,733)	0	(390,058)	(518,791)	1,786,107	148,209	1,934,316
Weeks Public Library	0.0027%	171,882	4,642	10,631	17,003	159	32,435	(1,846)	0	(5,407)	(7,253)	25,606	(1,531)	24,075
Wentworth Sd	0.0201%	1,288,223	34,788	79,678	127,431	86,305	328,202	(13,832)	0	(14,243)	(28,075)	191,909	65,962	257,871
Westmoreland Sd	0.0336%	2,151,391	58,098	133,066	212,815	102,330	506,309	(23,100)	0	(9,005)	(32,105)	320,497	43,190	363,687
White Mountains Reg Sd	0.3209%	20,526,320	554,310	1,269,575	2,030,460	427,066	4,281,411	(220,394)	0	(361,399)	(581,793)	3,057,851	181,403	3,239,254
Wilton-Lyndeborough Coop Sd	0.1815%	11,608,348	313,482	717,989	1,148,296	416,312	2,596,079	(124,640)	0	(15,898)	(140,538)	1,729,321	93,222	1,822,543
Winchester Sd	0.1046%	6,687,665	180,599	413,639	661,543	285,387	1,541,168	(71,806)	0	(6,418)	(78,224)	996,276	64,425	1,060,701
Windham Sd	0.7960%	50,910,303	1,374,825	3,148,857	5,036,039	2,916,444	12,476,165	(546,631)	0	0	(546,631)	7,584,219	1,578,533	9,162,752
Winnacunnet Coop Sd	0.4025%	25,744,593	695,229	1,592,331	2,546,651	1,007,643	5,841,854	(276,423)	0	(107,307)	(383,730)	3,835,228	376,060	4,211,288
Winnisquam Reg Sd	0.3844%	24,585,907	663,939	1,520,665	2,432,034	1,002,786	5,619,424	(263,982)	0	(349,452)	(613,434)	3,662,616	374,505	4,037,121
Woodsville Fire District	0.0100%	641,311	17,319	39,666	63,438	44,274	164,697	(6,886)	0	(64,561)	(71,447)	95,538	4,746	100,284
Woodsville Water & Light Dept	0.0081%	518,785	14,010	32,087	51,318	4,395	101,810	(5,570)	0	(98,722)	(104,292)	77,284	(37,527)	39,757
Total for All Entities	100.0000%	\$ 6,396,151,084	\$ 172,727,053	\$ 395,608,862	\$ 632,706,213	\$ 138,512,535	\$ 1,339,554,663	\$ (68,676,339)	\$ -	\$ (138,512,535)	\$ (207,188,874)	\$952,848,567	\$ -	\$ 952,848,567

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



Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Allenstown Sd	0.0897%	5,740,240	4,358,441	7,431,274
Allenstown Sewer Commission	0.0000%	0	0	0
Alton Sd	0.1426%	9,123,775	6,927,486	11,811,575
Amherst Sd	0.4470%	28,592,410	21,709,602	37,015,535
Andover Sd	0.0631%	4,038,898	3,066,649	5,228,729
Androscoggin Valley Reg Refuse	0.0158%	1,007,853	765,241	1,304,760
Ashland Electric Dept - Emp	0.0027%	172,947	131,315	223,897
Ashland Sd	0.0556%	3,554,409	2,698,786	4,601,513
Auburn Sd	0.1267%	8,104,821	6,153,817	10,492,445
Baker Free Library - Emp	0.0000%	0	0	0
Barnstead Sd	0.1416%	9,053,772	6,874,335	11,720,950
Barrington Sd	0.2635%	16,851,011	12,794,610	21,815,201
Bartlett Sd	0.0861%	5,506,246	4,180,774	7,128,347
Bath Sd	0.0200%	1,281,024	972,654	1,658,405
Bcep Solid Waste District	0.0067%	427,315	324,451	553,199
Bedford Sd	1.0967%	70,149,623	53,263,100	90,815,213
Belknap County	0.2670%	17,077,231	12,966,374	22,108,064
Belknap County Conserv. Dist	0.0013%	85,840	65,177	111,128
Berlin - Emp/Fire/Pol	0.2360%	15,093,201	11,459,943	19,539,553
Berlin Housing Authority	0.0066%	419,483	318,504	543,059
Berlin Water Works	0.0160%	1,024,727	778,053	1,326,605
Bethlehem Sd	0.0513%	3,281,785	2,491,788	4,248,575
Bow Sd - Sau 67	0.4894%	31,305,478	23,769,576	40,527,853
Brentwood Sd	0.0828%	5,298,037	4,022,686	6,858,802
Bridgewater - Police/Fire	0.0000%	0	0	0
Brookline Public Library	0.0020%	129,826	98,574	168,072
Brookline Sd	0.1440%	9,207,311	6,990,913	11,919,721
Campton Sd	0.0998%	6,384,359	4,847,507	8,265,147
Campton/Thornton Fire Dept	0.0000%	0	0	0
Candia Sd	0.0783%	5,008,337	3,802,723	6,483,758
Carroll County	0.3129%	20,013,668	15,195,948	25,909,555
Center Conway Fire Precinct	0.0032%	204,681	155,410	264,978
Central Hooksett Wtr Precinct	0.0052%	329,928	250,507	427,122
Cheshire County	0.4249%	27,177,256	20,635,106	35,183,485
Chester Sd - (Sau 82)	0.1214%	7,763,145	5,894,389	10,050,113
Chesterfield Sd	0.0771%	4,931,798	3,744,608	6,384,672
Chichester Sd	0.0683%	4,370,554	3,318,468	5,658,089
City of Claremont	0.2291%	14,655,634	11,127,708	18,973,081
City of Concord	1.2644%	80,870,384	61,403,143	104,694,235
City of Dover	1.6226%	103,786,237	78,802,657	134,360,937
City of Franklin	0.1974%	12,628,151	9,588,284	16,348,317
City of Keene	0.6864%	43,900,975	33,333,066	56,833,896
City of Laconia	0.4549%	29,097,474	22,093,086	37,669,387
City of Lebanon	0.4920%	31,470,593	23,894,945	40,741,610
City of Manchester	2.4296%	155,400,626	117,992,353	201,180,565
City of Nashua	2.3048%	147,416,934	111,930,508	190,844,934
City of Portsmouth	1.0053%	64,300,435	48,821,937	83,242,894
City of Rochester	0.5876%	37,583,422	28,536,284	48,655,236
City of Somersworth	0.2431%	15,547,527	11,804,903	20,127,720
Claremont Sd	0.4497%	28,765,674	21,841,158	37,239,841



Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Cocheco Academy of The Arts	0.0055%	\$ 351,309	\$ 266,741	\$ 454,802
Colebrook Sd	0.0729%	4,659,908	3,538,168	6,032,685
Community College System of Nh	1.0690%	68,376,494	51,916,801	88,519,732
Concord Sd	1.3481%	86,224,170	65,468,158	111,625,209
Concord Reg Sol Waste Res Rec	0.0000%	0	0	0
Contoocook Valley Sd	0.7371%	47,147,182	35,797,841	61,036,413
Conway Sd	0.4478%	28,642,616	21,747,722	37,080,530
Conway Village Fire District	0.0292%	1,864,816	1,415,914	2,414,177
Cook Memorial Library	0.0010%	61,163	46,439	79,181
Coos County Institute	0.1887%	12,071,989	9,166,002	15,628,313
Coos County Nursing Home	0.0765%	4,895,976	3,717,409	6,338,296
Cornish Sd	0.0323%	2,067,394	1,569,728	2,676,434
County of Merrimack	0.9423%	60,271,241	45,762,657	78,026,727
Croydon Village School	0.0049%	310,332	235,629	401,754
Deerfield Community School	0.1305%	8,344,215	6,335,583	10,802,363
Derry Coop Sd	0.9073%	58,035,045	44,064,762	75,131,764
Derry Housing Authority	0.0011%	68,966	52,364	89,283
Dover Housing Authority	0.0325%	2,077,199	1,577,173	2,689,128
Dresden Sd	0.2252%	14,403,153	10,936,004	18,646,221
Dunbarton Sd - Sau 67	0.0502%	3,210,746	2,437,850	4,156,609
East Kingston Sd	0.0455%	2,910,808	2,210,114	3,768,312
Epping Sd	0.2779%	17,775,141	13,496,282	23,011,573
Epsom Sd	0.0995%	6,362,921	4,831,229	8,237,392
Errol Sd	0.0055%	354,591	269,233	459,051
Exeter Reg Coop Sd	0.9299%	59,476,145	45,158,958	76,997,403
Exeter Sd	0.3423%	21,895,574	16,624,838	28,345,857
Fall Mountain Reg Sd	0.4755%	30,412,607	23,091,639	39,371,949
Farmington Sd - (Sau 61)	0.2516%	16,093,826	12,219,696	20,834,955
Franklin Sd	0.2304%	14,734,348	11,187,473	19,074,984
Freedom Sd	0.0250%	1,599,232	1,214,263	2,070,355
Fremont - Police	0.0190%	1,217,947	924,761	1,576,745
Fremont Sd - Sau 83	0.1033%	6,604,431	5,014,602	8,550,050
Gilford Sd	0.3846%	24,601,183	18,679,149	31,848,520
Gilmanton Sd	0.1113%	7,120,163	5,406,187	9,217,714
Goffstown Sd	0.6606%	42,254,475	32,082,914	54,702,348
Goffstown Village Precinct	0.0033%	208,424	158,252	269,824
Goshen-Lempster Sd	0.0000%	0	0	0
Governor Wentworth Reg Sd	0.7461%	47,722,292	36,234,510	61,780,946
Grafton County	0.4863%	31,101,503	23,614,703	40,263,789
Grantham Sd	0.0798%	5,104,616	3,875,825	6,608,400
Great Bay Elearning School	0.0223%	1,426,529	1,083,133	1,846,775
Greenland Sd	0.1082%	6,918,291	5,252,909	8,956,371
Grs Coop Sd	0.1029%	6,582,747	4,998,138	8,521,979
Hampstead Sd	0.2778%	17,765,407	13,488,892	22,998,973
Hampton Falls Sd	0.1005%	6,425,378	4,878,652	8,318,250
Hampton Sd - Sau 90	0.3679%	23,530,916	17,866,518	30,462,960
Hanover Sd	0.1777%	11,364,664	8,628,945	14,712,615
Harrisville Sd	0.0170%	1,087,790	825,936	1,408,246
Haverhill Coop Sd	0.1872%	11,974,962	9,092,331	15,502,702
Henniker Sd	0.1110%	7,099,401	5,390,423	9,190,836

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
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		6.75%	7.75%	5.75%
		\$	\$	\$
Hill Sd	0.0148%	944,531	717,162	1,222,783
Hillsboro-Deering Sd	0.3498%	22,374,649	16,988,590	28,966,065
Hillsborough County	0.8906%	56,966,318	43,253,300	73,748,198
Hinsdale Sd	0.1820%	11,641,392	8,839,058	15,070,864
Holderness Sd	0.0613%	3,923,427	2,978,974	5,079,241
Hollis Sd	0.2078%	13,290,944	10,091,528	17,206,364
Hollis-Brookline Coop	0.3452%	22,079,478	16,764,473	28,583,939
Hooksett Public Library	0.0087%	556,032	422,183	719,835
Hooksett Sd	0.3069%	19,631,778	14,905,987	25,415,163
Hooksett Sewer Commission	0.0101%	643,370	488,497	832,903
Hooksett Village Wtr Precinct	0.0083%	533,010	404,703	690,032
Hopkinton Sd	0.3028%	19,368,685	14,706,226	25,074,565
Hudson Sd	0.7911%	50,598,978	38,418,716	65,505,083
Inter-Lakes Sd	0.4117%	26,335,598	19,996,053	34,093,881
Jackson Sd	0.0181%	1,158,729	879,798	1,500,082
Jaffrey-Rindge Coop Sd	0.3970%	25,391,254	19,279,033	32,871,340
John Stark Sd	0.1970%	12,603,041	9,569,218	16,315,809
Kearsarge Reg Sd - Sau 65	0.5980%	38,247,943	29,040,840	49,515,520
Keene Sd	0.8818%	56,399,516	42,822,940	73,014,420
Kensington Sd	0.0433%	2,768,600	2,102,139	3,584,211
Laconia Housing & Redevelopmnt	0.0301%	1,923,055	1,460,135	2,489,574
Laconia Sd	0.5796%	37,070,886	28,147,126	47,991,710
Laconia Water Works	0.0248%	1,583,150	1,202,052	2,049,535
Lafayette Reg Sd	0.0424%	2,712,823	2,059,788	3,512,002
Lakes Region Mutual Fire Aid	0.0173%	1,106,219	839,929	1,432,104
Lakes Region Planning Comm.	0.0053%	340,467	258,509	440,766
Land & Comm Heritage Inv Prog	0.0028%	180,146	136,781	233,216
Landaff Sd	0.0026%	166,094	126,112	215,024
Langdon - Police	0.0000%	0	0	0
Lebanon Sd	0.6671%	42,667,550	32,396,553	55,237,113
Lempster Sd	0.0318%	2,035,963	1,545,863	2,635,744
Lincoln-Woodstock Coop Sd	0.1147%	7,336,117	5,570,156	9,497,286
Lisbon Reg Sd	0.1022%	6,537,697	4,963,932	8,463,656
Litchfield Sd	0.3496%	22,357,948	16,975,909	28,944,444
Littleton Public Library	0.0035%	225,198	170,988	291,539
Littleton Sd	0.2542%	16,261,101	12,346,704	21,051,507
Littleton Water & Light Dept	0.0295%	1,885,851	1,431,886	2,441,409
Londonderry Sd	1.2493%	79,904,991	60,670,141	103,444,443
Lyme Sd	0.0799%	5,108,532	3,878,799	6,613,470
Lyndeborough - Police	0.0000%	0	0	0
Madison Sd	0.0447%	2,858,026	2,170,038	3,699,981
Manchester Sd	2.9291%	187,347,631	142,249,027	242,538,936
Marlborough Sd	0.0479%	3,066,450	2,328,289	3,969,804
Marlow Sd	0.0126%	806,095	612,051	1,043,565
Mascenic Reg Sd	0.2384%	15,249,231	11,578,413	19,741,548
Mascoma Valley Regional Sd	0.3579%	22,888,928	17,379,071	29,631,846
Mason Sd (Sau 89)	0.0207%	1,323,066	1,004,576	1,712,832
Maxfield Public Library	0.0000%	0	0	0
Meriden Village Water District	0.0013%	82,299	62,488	106,543
Merrimack Sd	1.0431%	66,716,459	50,656,373	86,370,662

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Merrimack Valley Sd	0.6241%	\$ 39,921,223	\$ 30,311,326	\$ 51,681,737
Merrimack Village District	0.0247%	1,580,602	1,200,117	2,046,236
Middleton Sd	0.0282%	1,805,453	1,370,842	2,337,327
Milan Sd	0.0215%	1,376,021	1,044,783	1,781,388
Milford Area Communication Ctr	0.0082%	527,640	400,625	683,079
Milford Sd	0.6548%	41,879,323	31,798,069	54,216,679
Milton Sd	0.1479%	9,462,312	7,184,530	12,249,844
Monadnock Reg Sd- Sau 93	0.4860%	31,084,802	23,602,021	40,242,167
Monroe Sd	0.0351%	2,245,899	1,705,263	2,907,525
Mont Vernon Sd	0.0575%	3,677,079	2,791,927	4,760,321
Moultonborough Sd - Sau 45	0.2273%	14,536,650	11,037,366	18,819,046
Nashua Airport Authority	0.0065%	413,263	313,782	535,007
Nashua Housing Redevelop Auth	0.0317%	2,028,908	1,540,506	2,626,611
Ne Interstate Water Pol Cntrl	0.0000%	0	0	0
Nelson Sd	0.0144%	922,200	700,206	1,193,873
New Boston Sd	0.1225%	7,836,085	5,949,771	10,144,540
New Castle Sd	0.0186%	1,192,376	905,346	1,543,642
New London-Springfield Wtr Sys	0.0042%	269,874	204,910	349,377
Newfields Sd	0.0358%	2,289,813	1,738,606	2,964,376
Newfound Area Sd	0.3567%	22,813,210	17,321,579	29,533,822
Newington Sd	0.0193%	1,233,857	936,841	1,597,342
Newmarket Sd	0.3094%	19,789,838	15,025,998	25,619,786
Newmarket Housing Authority	0.0008%	53,891	40,919	69,767
Newport Sd	0.2573%	16,457,013	12,495,456	21,305,134
Next Charter School	0.0154%	986,961	749,378	1,277,713
NH Comm Development Fin Auth	0.0021%	134,635	102,225	174,297
NH Municipal Bond Bank	0.0053%	339,704	257,930	439,779
NH Retirement System	0.0000%	0	0	0
North Conway Wtr Precinct	0.0254%	1,622,874	1,232,213	2,100,961
North Country Charter Academy	0.0086%	548,733	416,641	710,386
North Country Edu Srvc Ag Inc	0.0208%	1,329,200	1,009,233	1,720,772
North Hampton Sd	0.1408%	9,008,707	6,840,117	11,662,609
Northumberland Sd	0.0914%	5,849,189	4,441,164	7,572,320
Northwood Sd	0.0857%	5,484,634	4,164,365	7,100,369
Nottingham Sd	0.1187%	7,589,967	5,762,899	9,825,918
Oyster River Coop Sd	0.7105%	45,445,639	34,505,896	58,833,607
Pease Development Authority	0.0965%	6,170,435	4,685,078	7,988,202
Pelham Sd	0.4242%	27,132,032	20,600,768	35,124,939
Pembroke Sd	0.3873%	24,773,699	18,810,137	32,071,858
Pemi Baker Coop	0.2143%	13,706,035	10,406,698	17,743,737
Penacook Boscawen Water Prcnct	0.0000%	0	0	0
Piermont Sd	0.0175%	1,122,489	852,282	1,453,166
Pittsburg Sd	0.0370%	2,369,232	1,798,907	3,067,191
Pittsfield Sd	0.1514%	9,680,685	7,350,336	12,532,548
Plainfield Sd	0.0734%	4,696,810	3,566,187	6,080,458
Plaistow Public Library	0.0044%	280,341	212,857	362,928
Plymouth Sd	0.1347%	8,615,717	6,541,728	11,153,847
Plymouth Village Water & Sewer	0.0151%	963,191	731,330	1,246,940
Portsmouth Housing Authority	0.0380%	2,431,545	1,846,220	3,147,862
Portsmouth Sd	0.9438%	60,363,992	45,833,081	78,146,802

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
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		6.75%	7.75%	5.75%
		\$	\$	\$
Portsmouth-Josie F. Prescott Profile Sd	0.0000%	-	-	-
Prospect Mountain High School	0.0825%	5,274,137	4,004,539	6,827,861
Raymond Sd	0.1473%	9,422,589	7,154,369	12,198,418
Richmond-Pol	0.3214%	20,559,147	15,610,118	26,615,728
Rivendell Interstate Sd	0.0000%	0	0	0
Rochester Sd	0.0408%	2,610,051	1,981,756	3,378,954
Rockingham County	1.0734%	68,654,733	52,128,062	88,879,938
Rockingham Planning Comm	0.7070%	45,223,350	34,337,117	58,545,833
Rollinsford Sd	0.0087%	557,055	422,960	721,159
Rumney Sd	0.0492%	3,144,515	2,387,563	4,070,868
Rye Sd	0.0439%	2,808,425	2,132,377	3,635,768
Rye Water District	0.1708%	10,925,139	8,295,223	14,143,609
Salem Housing Authority	0.0060%	382,523	290,442	495,212
Salem Sd	0.0081%	518,713	393,848	671,522
Sanborn Regional Sd	1.0668%	68,232,227	51,807,262	88,332,964
Sanbornton Public Library	0.5260%	33,641,940	25,543,602	43,552,621
Sandown Public Library	0.0019%	123,333	93,644	159,665
Sau 02	0.0025%	159,658	121,225	206,692
Sau 03	0.0162%	1,037,714	787,914	1,343,417
Sau 06	0.2977%	19,040,903	14,457,348	24,650,220
Sau 07	0.0218%	1,392,853	1,057,563	1,803,177
Sau 09	0.0132%	841,168	638,681	1,088,970
Sau 13	0.0227%	1,449,810	1,100,810	1,876,914
Sau 15	0.0130%	830,730	630,756	1,075,457
Sau 16	0.0173%	1,103,412	837,797	1,428,469
Sau 18 - Emp/Teach	0.0486%	3,109,543	2,361,009	4,025,592
Sau 19	0.0000%	0	0	0
Sau 20	0.0316%	2,020,803	1,534,352	2,616,117
Sau 21	0.0119%	759,806	576,904	983,639
Sau 23	0.0308%	1,968,020	1,494,275	2,547,784
Sau 24	0.0411%	2,629,085	1,996,208	3,403,595
Sau 29	0.0464%	2,967,824	2,253,405	3,842,125
Sau 34	0.0536%	3,426,297	2,601,513	4,435,660
Sau 35	0.0163%	1,041,529	790,811	1,348,357
Sau 39	0.0262%	1,676,261	1,272,749	2,170,076
Sau 41	0.0350%	2,237,779	1,699,097	2,897,012
Sau 42	0.0284%	1,818,584	1,380,812	2,354,326
Sau 43 - Emp/Teach	2.6983%	172,585,524	131,040,477	223,428,015
Sau 44	0.0000%	0	0	0
Sau 46	0.0375%	2,400,590	1,822,716	3,107,787
Sau 48	0.0192%	1,230,531	934,315	1,593,036
Sau 50	0.0332%	2,122,783	1,611,783	2,748,140
Sau 53	0.0234%	1,497,410	1,136,951	1,938,536
Sau 55	0.0950%	6,077,036	4,614,162	7,867,288
Sau 56	0.0252%	1,614,882	1,226,145	2,090,615
Sau 58	0.0214%	1,367,628	1,038,410	1,770,521
Sau 61 - Emp	0.0088%	560,078	425,255	725,073
Sau 64 - Emp/Teach	0.0000%	0	0	0
Sau 67	0.0000%	0	0	0
Sau 67	0.0143%	912,380	692,751	1,181,161

Sensitivity Analysis by Employer – Pension

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		6.75%	7.75%	5.75%
Sau 70	0.0233%	\$ 1,493,134	\$ 1,133,705	\$ 1,933,001
Sau 71 Emp/Teacher	0.0000%	0	0	0
Seabrook Sd	0.2350%	15,029,375	11,411,481	19,456,924
Seacoast Charter School	0.0282%	1,804,632	1,370,219	2,336,265
Shaker Regional Sd - Sau 80	0.3608%	23,078,922	17,523,329	29,877,812
Somersworth Housing Authority	0.0127%	811,249	615,964	1,050,238
Somersworth Sd	0.3689%	23,593,417	17,913,974	30,543,873
Souhegan Coop Sd	0.2867%	18,338,127	13,923,746	23,740,411
South Hampton Sd	0.0261%	1,670,775	1,268,584	2,162,974
Southern NH Planning Comm	0.0154%	982,757	746,186	1,272,270
Stark Sd	0.0064%	410,714	311,846	531,708
State of New Hampshire	18.6438%	1,192,484,727	905,428,007	1,543,782,404
Stewartstown Sd	0.0175%	1,118,486	849,242	1,447,984
Stoddard Sd	0.0134%	859,813	652,838	1,113,109
Strafford County	0.8252%	52,782,836	40,076,872	68,332,291
Strafford Sd	0.1013%	6,479,298	4,919,592	8,388,055
Stratford Sd	0.0186%	1,191,325	904,548	1,542,281
Stratham Sd	0.1738%	11,117,869	8,441,559	14,393,116
Sullivan County	0.2995%	19,158,807	14,546,870	24,802,858
Sunapee Sd	0.1924%	12,303,565	9,341,832	15,928,110
Surry Village Charter School	0.0000%	0	0	0
Swnh District Fire Mutual Aid	0.0262%	1,678,032	1,274,093	2,172,368
Tamworth Sd	0.0776%	4,965,158	3,769,938	6,427,859
Thornton Public School Library	0.0007%	45,166	34,294	58,472
Thornton Sd	0.0723%	4,621,451	3,508,969	5,982,899
Tilton-Northfield Fire Dist	0.0612%	3,913,464	2,971,409	5,066,343
Timberlane Reg Sd	1.1225%	71,795,966	54,513,133	92,946,556
Town of Albany	0.0005%	33,950	25,778	43,952
Town of Alexandria	0.0126%	808,859	614,149	1,047,143
Town of Allenstown	0.0629%	4,021,290	3,053,279	5,205,933
Town of Alstead	0.0059%	377,254	286,441	488,390
Town of Alton	0.1062%	6,789,674	5,155,254	8,789,865
Town of Amherst	0.0953%	6,093,565	4,626,712	7,888,686
Town of Andover	0.0062%	395,367	300,193	511,839
Town of Antrim	0.0375%	2,397,265	1,820,191	3,103,482
Town of Ashland	0.0351%	2,242,242	1,702,486	2,902,791
Town of Atkinson	0.0508%	3,249,375	2,467,181	4,206,618
Town of Auburn	0.0567%	3,624,872	2,752,287	4,692,734
Town of Barnstead	0.0481%	3,073,375	2,333,547	3,978,770
Town of Barrington	0.0794%	5,076,396	3,854,398	6,571,867
Town of Bartlett	0.0167%	1,066,438	809,723	1,380,603
Town of Bedford	0.4223%	27,010,600	20,508,568	34,967,734
Town of Belmont	0.1314%	8,402,311	6,379,694	10,877,573
Town of Bennington	0.0143%	914,396	694,281	1,183,771
Town of Bethlehem	0.0312%	1,992,842	1,513,122	2,579,919
Town of Boscaawen	0.0431%	2,759,271	2,095,055	3,572,133
Town of Bow	0.1322%	8,457,641	6,421,705	10,949,204
Town of Bradford	0.0122%	782,295	593,980	1,012,754
Town of Brentwood	0.0381%	2,440,011	1,852,648	3,158,822
Town of Bristol	0.0908%	5,806,456	4,408,717	7,516,997

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Brookline	0.0595%	\$ 3,807,063	\$ 2,890,621	\$ 4,928,598
Town of Campton	0.0525%	3,356,006	2,548,143	4,344,662
Town of Canaan	0.0433%	2,769,119	2,102,532	3,584,882
Town of Candia	0.0209%	1,337,507	1,015,540	1,731,527
Town of Canterbury	0.0143%	915,015	694,752	1,184,573
Town of Carroll	0.0268%	1,713,652	1,301,139	2,218,482
Town of Center Harbor	0.0138%	883,772	671,029	1,144,124
Town of Charlestown	0.0450%	2,877,665	2,184,949	3,725,405
Town of Chester	0.0501%	3,202,452	2,431,553	4,145,873
Town of Chesterfield	0.0356%	2,277,632	1,729,357	2,948,607
Town of Chichester	0.0232%	1,483,127	1,126,107	1,920,046
Town of Clarksville	0.0010%	64,963	49,325	84,101
Town of Colebrook	0.0369%	2,361,284	1,792,872	3,056,901
Town of Conway	0.1813%	11,596,772	8,805,180	15,013,100
Town of Cornish	0.0053%	338,567	257,067	438,306
Town of Croydon	0.0014%	86,819	65,920	112,396
Town of Danville	0.0222%	1,421,807	1,079,547	1,840,661
Town of Deerfield	0.0452%	2,890,249	2,194,504	3,741,696
Town of Deering	0.0052%	331,223	251,491	428,800
Town of Derry	0.8261%	52,840,442	40,120,611	68,406,868
Town of Dorchester	0.0014%	86,402	65,603	111,855
Town of Dublin	0.0173%	1,107,875	841,185	1,434,247
Town of Dunbarton	0.0244%	1,562,229	1,186,167	2,022,451
Town of Durham	0.2915%	18,642,700	14,155,001	24,134,710
Town of East Kingston	0.0235%	1,503,083	1,141,258	1,945,880
Town of Effingham	0.0066%	419,252	318,329	542,761
Town of Enfield	0.0578%	3,697,985	2,807,800	4,787,385
Town of Epping	0.1232%	7,878,659	5,982,097	10,199,657
Town of Epsom	0.0436%	2,790,485	2,118,755	3,612,543
Town of Exeter	0.3615%	23,124,982	17,558,301	29,937,440
Town of Farmington	0.0486%	3,111,126	2,362,211	4,027,642
Town of Fitzwilliam	0.0187%	1,195,357	907,609	1,547,501
Town of Francestown	0.0054%	342,871	260,335	443,879
Town of Franconia	0.0115%	735,171	558,200	951,747
Town of Freedom	0.0089%	571,553	433,968	739,929
Town of Gilford	0.1893%	12,110,561	9,195,289	15,678,248
Town of Gilmanton	0.0422%	2,700,153	2,050,168	3,495,599
Town of Goffstown	0.3000%	19,190,914	14,571,249	24,844,424
Town of Gorham	0.0607%	3,885,417	2,950,113	5,030,033
Town of Goshen	0.0038%	244,850	185,910	316,982
Town of Grafton	0.0108%	692,956	526,147	897,097
Town of Grantham	0.0311%	1,987,932	1,509,394	2,573,563
Town of Greenfield	0.0202%	1,293,421	982,067	1,674,453
Town of Greenland	0.0546%	3,495,406	2,653,987	4,525,129
Town of Greenville	0.0252%	1,613,068	1,224,768	2,088,267
Town of Groton	0.0023%	149,292	113,354	193,272
Town of Hampstead	0.0859%	5,491,905	4,169,886	7,109,782
Town of Hampton	0.5023%	32,128,275	24,394,308	41,593,040
Town of Hampton Falls	0.0266%	1,699,514	1,290,404	2,200,178
Town of Hancock	0.0116%	740,124	561,960	958,160

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Town of Hanover	0.3385%	\$ 21,650,752	\$ 16,438,950	\$ 28,028,912
Town of Harrisville	0.0034%	214,946	163,204	278,268
Town of Haverhill	0.0352%	2,249,182	1,707,756	2,911,776
Town of Hebron	0.0054%	346,356	262,981	448,390
Town of Henniker	0.0671%	4,294,634	3,260,823	5,559,803
Town of Hillsborough	0.0714%	4,568,842	3,469,023	5,914,791
Town of Hinsdale	0.0419%	2,678,585	2,033,792	3,467,677
Town of Holderness	0.0303%	1,935,553	1,469,624	2,505,753
Town of Hollis	0.1421%	9,091,913	6,903,294	11,770,327
Town of Hooksett	0.3050%	19,506,847	14,811,130	25,253,428
Town of Hopkinton	0.0905%	5,785,579	4,392,866	7,489,970
Town of Hudson	0.5531%	35,377,535	26,861,402	45,799,510
Town of Jackson	0.0164%	1,048,815	796,342	1,357,788
Town of Jaffrey	0.1011%	6,468,961	4,911,743	8,374,672
Town of Jefferson	0.0030%	191,924	145,724	248,464
Town of Kensington	0.0172%	1,099,884	835,118	1,423,902
Town of Kingston	0.0621%	3,973,993	3,017,367	5,144,703
Town of Lancaster	0.0531%	3,397,112	2,579,354	4,397,878
Town of Lee	0.0583%	3,729,502	2,831,730	4,828,187
Town of Lempster	0.0053%	339,070	257,449	438,958
Town of Lincoln	0.0588%	3,763,380	2,857,454	4,872,046
Town of Lisbon	0.0114%	730,247	554,461	945,372
Town of Litchfield	0.0865%	5,533,861	4,201,742	7,164,098
Town of Littleton	0.1242%	7,945,379	6,032,755	10,286,032
Town of Londonderry	0.7003%	44,793,846	34,011,004	57,989,801
Town of Loudon	0.0561%	3,590,605	2,726,269	4,648,373
Town of Lyme	0.0176%	1,126,679	855,463	1,458,591
Town of Madison	0.0270%	1,726,553	1,310,934	2,235,183
Town of Marlborough	0.0191%	1,221,287	927,297	1,581,070
Town of Marlow	0.0042%	266,894	202,647	345,519
Town of Mason	0.0073%	465,715	353,607	602,911
Town of Meredith	0.1450%	9,277,256	7,044,021	12,010,271
Town of Merrimack	0.5420%	34,667,560	26,322,333	44,880,381
Town of Middleton	0.0125%	801,156	608,301	1,037,171
Town of Milford	0.2413%	15,435,986	11,720,212	19,983,320
Town of Milton	0.0528%	3,377,992	2,564,836	4,373,124
Town of Monroe	0.0033%	212,096	161,040	274,578
Town of Mont Vernon	0.0214%	1,366,807	1,037,787	1,769,459
Town of Moultonborough	0.1059%	6,770,827	5,140,944	8,765,466
Town of Nelson	0.0041%	261,956	198,897	339,126
Town of New Boston	0.0329%	2,105,807	1,598,894	2,726,164
Town of New Castle	0.0295%	1,889,076	1,434,335	2,445,585
Town of New Durham	0.0279%	1,782,950	1,353,755	2,308,194
Town of New Hampton	0.0295%	1,883,821	1,430,344	2,438,781
Town of New Ipswich	0.0316%	2,024,287	1,536,997	2,620,627
Town of New London	0.0838%	5,358,422	4,068,535	6,936,976
Town of Newbury	0.0165%	1,052,386	799,054	1,362,411
Town of Newfields	0.0130%	834,286	633,456	1,080,061
Town of Newington	0.0953%	6,093,953	4,627,008	7,889,190
Town of Newmarket	0.1172%	7,496,179	5,691,688	9,704,501

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Town of Newport	0.1157%	7,403,269	5,621,143	9,584,221
Town of Newton	0.0334%	2,136,014	1,621,830	2,765,269
Town of North Hampton	0.1403%	8,972,755	6,812,820	11,616,067
Town of Northfield	0.0403%	2,575,856	1,955,792	3,334,685
Town of Northumberland	0.0210%	1,342,259	1,019,148	1,737,679
Town of Northwood	0.0485%	3,102,416	2,355,598	4,016,366
Town of Nottingham	0.0318%	2,034,222	1,544,541	2,633,489
Town of Orford	0.0084%	536,883	407,644	695,045
Town of Ossipee	0.0769%	4,919,099	3,734,966	6,368,232
Town of Pelham	0.2828%	18,088,381	13,734,119	23,417,092
Town of Pembroke	0.0798%	5,103,507	3,874,983	6,606,965
Town of Peterborough	0.1362%	8,710,757	6,613,890	11,276,885
Town of Piermont	0.0032%	207,128	157,268	268,146
Town of Pittsburg	0.0085%	543,636	412,771	703,787
Town of Pittsfield	0.0502%	3,208,413	2,436,079	4,153,589
Town of Plainfield	0.0229%	1,461,962	1,110,037	1,892,646
Town of Plaistow	0.1091%	6,978,977	5,298,975	9,034,914
Town of Plymouth	0.1402%	8,967,097	6,808,524	11,608,741
Town of Raymond	0.1249%	7,989,263	6,066,076	10,342,845
Town of Rindge	0.0520%	3,326,347	2,525,623	4,306,265
Town of Rollinsford	0.0177%	1,130,479	858,349	1,463,511
Town of Rumney	0.0100%	636,732	483,457	824,309
Town of Rye	0.1367%	8,741,151	6,636,968	11,316,233
Town of Salem	0.9353%	59,824,315	45,423,316	77,448,141
Town of Salisbury	0.0014%	92,362	70,129	119,572
Town of Sanbornton	0.0418%	2,674,597	2,030,764	3,462,514
Town of Sandown	0.0447%	2,858,314	2,170,256	3,700,353
Town of Sandwich	0.0119%	762,973	579,309	987,740
Town of Seabrook	0.2990%	19,126,383	14,522,251	24,760,882
Town of Shelburne	0.0022%	142,381	108,107	184,325
Town of South Hampton	0.0052%	335,500	254,738	434,336
Town of Springfield	0.0098%	629,246	477,773	814,617
Town of Stark	0.0009%	56,022	42,536	72,526
Town of Stewartstown	0.0010%	61,234	46,494	79,273
Town of Strafford	0.0255%	1,629,453	1,237,209	2,109,479
Town of Stratford	0.0021%	131,885	100,137	170,737
Town of Stratham	0.0909%	5,812,445	4,413,265	7,524,751
Town of Sugar Hill	0.0118%	751,858	570,870	973,350
Town of Sunapee	0.0637%	4,073,165	3,092,667	5,273,091
Town of Sutton	0.0115%	733,832	557,183	950,014
Town of Swanzey	0.0470%	3,005,806	2,282,244	3,891,295
Town of Tamworth	0.0227%	1,452,532	1,102,876	1,880,438
Town of Thornton	0.0285%	1,824,487	1,385,294	2,361,969
Town of Tilton	0.0869%	5,557,790	4,219,911	7,195,077
Town of Troy	0.0123%	783,750	595,084	1,014,637
Town of Troy Water And Sewer	0.0036%	230,280	174,847	298,119
Town of Tuftonboro	0.0377%	2,411,590	1,831,068	3,122,028
Town of Unity	0.0033%	213,679	162,242	276,628
Town of Wakefield	0.0877%	5,606,441	4,256,850	7,258,059
Town of Walpole	0.0389%	2,486,891	1,888,243	3,219,512

Sensitivity Analysis by Employer – Pension

As of June 30, 2020				
Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Town of Warner	0.0280%	1,791,199	1,360,019	2,318,874
Town of Warren	0.0028%	176,172	133,764	228,072
Town of Washington	0.0106%	680,963	517,041	881,570
Town of Waterville Valley	0.0440%	2,815,192	2,137,515	3,644,528
Town of Weare	0.0674%	4,309,391	3,272,028	5,578,908
Town of Webster	0.0082%	526,978	400,123	682,222
Town of Westmoreland	0.0051%	323,031	245,271	418,194
Town of Whitefield	0.0338%	2,164,450	1,643,421	2,802,082
Town of Wilmot	0.0108%	693,201	526,333	897,414
Town of Wilton	0.0273%	1,743,772	1,324,009	2,257,476
Town of Winchester	0.0388%	2,483,839	1,885,926	3,215,561
Town of Windham	0.3047%	19,490,607	14,798,799	25,232,403
Town of Wolfeboro	0.1937%	12,391,940	9,408,933	16,042,518
Town of Woodstock	0.0321%	2,053,385	1,559,091	2,658,298
Unity Sd	0.0243%	1,557,262	1,182,396	2,016,020
Village District of Eastman	0.0050%	321,016	243,740	415,585
Village District of Eidelweiss	0.0059%	380,148	288,638	492,136
Virtual Lrng Acad Charter Schl	0.1088%	6,958,130	5,283,158	9,007,946
Wakefield Sd	0.1123%	7,181,815	5,452,998	9,297,528
Warner Village Water District	0.0029%	184,739	140,269	239,162
Warren Sd	0.0231%	1,477,253	1,121,647	1,912,442
Washington Sd	0.0100%	638,187	484,562	826,192
Waterville Estates Village Dis	0.0073%	468,104	355,421	606,004
Waterville Valley Sd	0.0138%	882,735	670,242	1,142,783
Weare Sd	0.1874%	11,989,532	9,103,394	15,521,565
Weeks Public Library	0.0027%	171,882	130,506	222,517
Wentworth Sd	0.0201%	1,288,223	978,120	1,667,725
Westmoreland Sd	0.0336%	2,151,391	1,633,505	2,785,176
White Mountains Reg Sd	0.3209%	20,526,320	15,585,193	26,573,230
Wilton-Lyndeborough Coop Sd	0.1815%	11,608,348	8,813,969	15,028,087
Winchester Sd	0.1046%	6,687,665	5,077,800	8,657,805
Windham Sd	0.7960%	50,910,303	38,655,098	65,908,123
Winnacunnet Coop Sd	0.4025%	25,744,593	19,547,315	33,328,770
Winnisquam Reg Sd	0.3844%	24,585,907	18,667,551	31,828,744
Woodsville Fire District	0.0100%	641,311	486,934	830,237
Woodsville Water & Light Dept	0.0081%	518,785	393,902	671,615
Total for All Entities	100.0000%	\$ 6,396,151,084	\$ 4,856,459,957	\$ 8,280,412,543

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



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Allenstown Sd	\$ 207,536	\$ 305,207	\$ 286,167	\$ 280,688	\$ -
Allenstown Sewer Commission	(107,847)	(39,168)	-	-	-
Alton Sd	242,444	363,120	433,858	402,631	-
Amherst Sd	1,340,501	1,717,784	1,594,597	1,385,444	-
Andover Sd	244,081	286,361	247,736	215,841	-
Androscoggin Valley Reg Refuse	18,331	37,721	48,879	43,791	-
Ashland Electric Dept - Emp	(46,654)	(45,218)	(38,342)	(30,803)	-
Ashland Sd	203,383	225,253	214,632	189,820	-
Auburn Sd	329,825	402,876	380,480	335,823	-
Baker Free Library - Emp	(34,450)	(26,277)	-	-	-
Barnstead Sd	433,620	594,947	622,128	537,826	-
Barrington Sd	846,507	934,473	938,028	854,888	-
Bartlett Sd	181,655	287,952	259,070	263,219	-
Bath Sd	70,581	84,292	78,748	68,676	-
Bcep Solid Waste District	(27,656)	(14,962)	11,557	16,928	-
Bedford Sd	3,849,491	4,404,727	3,717,209	3,289,500	-
Belknap County	340,844	544,219	723,542	682,006	-
Belknap County Conserv. Dist	(115)	1,834	3,893	3,496	-
Berlin - Emp/Fire/Pol	64,773	343,717	617,299	606,578	-
Berlin Housing Authority	6,127	12,136	19,629	20,942	-
Berlin Water Works	(20,782)	25,104	50,141	42,956	-
Bethlehem Sd	111,624	148,686	143,677	156,451	-
Bow Sd - Sau 67	1,421,849	1,724,090	1,650,283	1,516,208	-
Brentwood Sd	307,218	366,770	329,008	275,206	-
Bridgewater - Police/Fire	-	-	-	-	-
Brookline Public Library	6,049	1,888	5,679	6,973	-
Brookline Sd	489,447	550,566	464,413	422,551	-
Campton Sd	272,112	373,419	326,719	301,772	-
Campton/Thornton Fire Dept	(111,932)	(152,616)	(144,502)	(71,038)	-
Candia Sd	160,802	224,845	192,982	199,437	-
Carroll County	828,697	915,286	1,174,092	1,071,556	-
Center Conway Fire Precinct	34,246	4,760	7,269	6,328	-
Central Hooksett Wtr Precinct	17,954	13,379	12,086	11,393	-
Cheshire County	236,527	686,355	1,183,556	1,121,578	-
Chester Sd - (Sau 82)	394,000	466,878	479,868	405,644	-
Chesterfield Sd	296,676	329,361	274,940	253,562	-
Chichester Sd	188,215	245,011	230,170	231,682	-
City of Claremont	(18,054)	219,809	471,939	611,647	-
City of Concord	1,819,713	2,617,139	3,473,410	3,219,812	-
City of Dover	4,304,870	5,363,167	5,450,299	5,028,654	-
City of Franklin	268,165	411,987	517,146	441,402	-
City of Keene	735,734	1,508,704	1,959,669	1,793,205	-
City of Laconia	524,271	937,658	1,267,171	1,163,443	-
City of Lebanon	782,891	1,198,051	1,520,232	1,426,124	-
City of Manchester	4,113,914	6,332,916	7,113,968	6,392,396	-
City of Nashua	3,712,113	5,774,502	6,716,908	6,344,515	-
City of Portsmouth	2,246,571	2,798,092	3,187,340	2,866,810	-
City of Rochester	970,947	1,642,307	1,920,859	1,886,589	-
City of Somersworth	367,366	668,952	780,356	706,776	-
Claremont Sd	1,091,329	1,451,349	1,417,695	1,441,173	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Cocheco Academy of The Arts	\$ 7,596	\$ 4,495	\$ 4,973	\$ 7,749	\$ -
Colebrook Sd	102,042	160,170	121,523	122,278	-
Community College System of Nh	(453,996)	1,521,907	2,985,230	2,884,273	-
Concord Sd	3,998,459	4,941,423	4,613,253	4,316,000	-
Concord Reg Sol Waste Res Rec	(21,203)	-	-	-	-
Contoocook Valley Sd	2,006,186	2,674,097	2,593,490	2,320,486	-
Conway Sd	1,073,992	1,347,451	1,369,748	1,387,115	-
Conway Village Fire District	36,969	64,094	85,034	75,445	-
Cook Memorial Library	10,625	4,893	2,876	2,735	-
Coos County Institute	312,260	465,575	624,894	540,277	-
Coos County Nursing Home	128,049	187,409	270,418	249,066	-
Cornish Sd	137,693	151,726	148,912	107,744	-
County of Merrimack	1,016,424	1,948,618	2,561,279	2,254,924	-
Croydon Village School	15,336	16,615	17,874	35,505	-
Deerfield Community School	362,050	417,469	396,783	425,148	-
Derry Coop Sd	2,297,602	2,861,458	2,674,119	2,758,197	-
Derry Housing Authority	(9,456)	(8,025)	(6,323)	(4,393)	-
Dover Housing Authority	32,833	64,245	93,628	98,335	-
Dresden Sd	527,533	701,624	712,358	741,183	-
Dunbarton Sd - Sau 67	238,625	237,579	190,883	158,126	-
East Kingston Sd	173,787	175,452	156,859	135,243	-
Epping Sd	825,254	973,390	904,753	828,536	-
Epsom Sd	323,079	381,343	334,724	313,062	-
Errol Sd	5,295	17,907	20,642	19,128	-
Exeter Reg Coop Sd	2,866,509	3,460,021	3,133,405	2,801,127	-
Exeter Sd	1,070,836	1,236,227	1,141,476	995,847	-
Fall Mountain Reg Sd	1,339,712	1,615,608	1,482,309	1,481,189	-
Farmington Sd - (Sau 61)	659,465	812,376	796,945	739,007	-
Franklin Sd	688,745	908,604	791,191	706,408	-
Freedom Sd	82,899	96,648	89,484	85,293	-
Fremont - Police	93,626	92,966	77,338	52,332	-
Fremont Sd - Sau 83	250,603	306,912	314,674	287,013	-
Gilford Sd	875,104	1,211,983	1,209,894	1,112,269	-
Gilmanton Sd	286,433	324,374	369,141	183,403	-
Goffstown Sd	2,038,359	2,460,108	2,226,435	1,971,452	-
Goffstown Village Precinct	5,233	8,348	10,566	9,645	-
Goshen-Lempster Sd	(30,093)	-	-	-	-
Governor Wentworth Reg Sd	2,091,643	2,582,230	2,477,222	2,285,775	-
Grafton County	629,881	1,148,798	1,407,908	1,298,653	-
Grantham Sd	313,101	341,505	308,587	286,304	-
Great Bay Elearning School	49,354	52,857	31,271	38,564	-
Greenland Sd	445,482	481,732	359,767	309,141	-
Grs Coop Sd	267,459	338,257	360,597	354,698	-
Hampstead Sd	659,619	872,365	818,914	786,906	-
Hampton Falls Sd	298,201	388,828	364,069	336,284	-
Hampton Sd - Sau 90	990,407	1,327,996	1,255,090	1,165,727	-
Hanover Sd	577,976	712,874	649,026	564,993	-
Harrisville Sd	44,106	49,405	60,869	54,406	-
Haverhill Coop Sd	288,008	544,249	550,503	532,576	-
Henniker Sd	242,291	321,744	319,802	308,743	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Hill Sd	\$ 58,528	\$ 79,532	\$ 70,549	\$ 58,557	\$ -
Hillsboro-Deering Sd	1,171,521	1,366,698	1,229,859	1,147,421	-
Hillsborough County	679,296	1,719,516	2,393,688	2,325,029	-
Hinsdale Sd	713,012	774,365	695,282	575,967	-
Holderness Sd	173,284	218,128	197,608	198,680	-
Hollis Sd	763,924	852,448	803,996	694,575	-
Hollis-Brookline Coop	1,172,018	1,367,350	1,206,507	1,053,162	-
Hooksett Public Library	20,665	24,402	29,670	29,647	-
Hooksett Sd	800,228	1,064,797	999,440	956,325	-
Hooksett Sewer Commission	27,710	36,188	41,251	37,106	-
Hooksett Village Wtr Precinct	35,314	22,132	25,769	28,661	-
Hopkinton Sd	807,852	1,136,955	1,072,430	972,049	-
Hudson Sd	2,172,126	2,692,280	2,506,015	2,450,150	-
Inter-Lakes Sd	1,372,918	1,553,367	1,481,784	1,333,131	-
Jackson Sd	63,660	67,146	56,550	44,525	-
Jaffrey-Rindge Coop Sd	1,047,080	1,280,171	1,314,377	1,329,146	-
John Stark Sd	304,488	504,059	516,901	524,410	-
Kearsarge Reg Sd - Sau 65	1,852,017	2,251,384	2,120,567	2,012,563	-
Keene Sd	1,741,130	2,757,312	2,679,564	2,735,553	-
Kensington Sd	157,952	188,346	190,328	155,211	-
Laconia Housing & Redevelopmnt	88,558	108,518	129,541	113,621	-
Laconia Sd	1,309,692	2,129,221	2,228,379	1,962,301	-
Laconia Water Works	44,227	53,584	78,020	64,611	-
Lafayette Reg Sd	134,821	156,743	150,621	139,085	-
Lakes Region Mutual Fire Aid	26,552	34,442	38,096	51,848	-
Lakes Region Planning Comm.	(5,186)	12,567	16,816	16,852	-
Land & Comm Heritage Inv Prog	8,970	8,977	10,673	9,133	-
Landaff Sd	12,646	11,133	10,116	9,837	-
Langdon - Police	(28,410)	(10,086)	-	-	-
Lebanon Sd	1,911,052	2,393,187	2,379,706	2,172,983	-
Lempster Sd	73,154	109,813	67,555	96,340	-
Lincoln-Woodstock Coop Sd	277,764	349,087	303,800	279,475	-
Lisbon Reg Sd	289,156	338,366	330,388	321,099	-
Litchfield Sd	1,156,423	1,400,638	1,248,149	1,107,794	-
Littleton Public Library	5,547	7,054	9,155	11,100	-
Littleton Sd	479,409	673,593	862,008	770,613	-
Littleton Water & Light Dept	15,186	62,905	102,218	92,270	-
Londonderry Sd	3,392,102	4,271,404	4,135,910	3,979,421	-
Lyme Sd	324,025	345,318	339,918	285,139	-
Lyndeborough - Police	(21,143)	(26,690)	(24,184)	(4,266)	-
Madison Sd	120,906	125,695	106,788	108,391	-
Manchester Sd	7,488,039	9,511,827	8,582,502	8,728,519	-
Marlborough Sd	158,449	197,560	151,857	135,036	-
Marlow Sd	60,728	58,741	55,267	54,522	-
Mascenic Reg Sd	613,974	851,653	833,933	758,061	-
Mascoma Valley Regional Sd	1,015,014	1,199,269	1,122,035	1,078,570	-
Mason Sd (Sau 89)	96,913	108,051	100,130	67,342	-
Maxfield Public Library	(20,926)	(20,920)	(14,886)	-	-
Meriden Village Water District	1,163	2,523	3,893	3,565	-
Merri-mack Sd	2,698,967	3,495,142	3,381,331	3,081,787	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Merrimack Valley Sd	\$ 1,514,148	\$ 2,127,085	\$ 1,890,135	\$ 1,897,597	\$ -
Merrimack Village District	64,795	91,865	95,392	80,620	-
Middleton Sd	311,350	127,363	102,023	91,214	-
Milan Sd	96,697	90,208	94,406	81,652	-
Milford Area Communication Ctr	8,974	20,946	25,883	23,684	-
Milford Sd	1,950,132	2,442,719	2,321,921	2,167,503	-
Milton Sd	441,543	516,841	453,927	390,900	-
Monadnock Reg Sd- Sau 93	1,002,272	1,440,672	1,603,924	1,578,659	-
Monroe Sd	140,667	137,265	106,895	100,842	-
Mont Vernon Sd	271,648	316,750	273,137	214,758	-
Moultonborough Sd - Sau 45	583,154	759,437	764,828	651,638	-
Nashua Airport Authority	30,122	21,616	22,745	20,662	-
Nashua Housing Redevelop Auth	50,421	67,982	95,295	95,263	-
Ne Interstate Water Pol Cntrl	(49,026)	(43,802)	(18,602)	-	-
Nelson Sd	54,388	62,095	56,730	41,997	-
New Boston Sd	337,129	413,855	391,547	364,949	-
New Castle Sd	64,204	93,203	60,298	53,786	-
New London-Springfield Wtr Sys	7,180	10,326	13,897	12,865	-
Newfields Sd	121,053	119,031	113,501	115,815	-
Newfound Area Sd	794,588	1,071,355	1,134,497	1,074,773	-
Newington Sd	48,151	64,608	57,895	64,134	-
Newmarket Sd	844,391	1,075,071	1,237,710	1,165,412	-
Newmarket Housing Authority	9,962	10,624	10,818	10,081	-
Newport Sd	945,155	1,068,714	1,050,197	1,008,409	-
Next Charter School	108,109	97,795	82,618	77,204	-
NH Comm Development Fin Auth	2,784	4,748	6,758	6,252	-
NH Municipal Bond Bank	6,750	(17,643)	17,989	17,113	-
NH Retirement System	-	-	-	-	-
North Conway Wtr Precinct	18,185	40,465	59,229	55,315	-
North Country Charter Academy	29,174	38,743	35,513	29,635	-
North Country Edu Srvc Ag Inc	(28,412)	(6,410)	50,046	63,789	-
North Hampton Sd	276,872	425,693	445,398	442,401	-
Northumberland Sd	271,089	367,812	275,684	280,637	-
Northwood Sd	224,006	337,420	309,327	264,712	-
Nottingham Sd	359,118	412,014	376,711	359,736	-
Oyster River Coop Sd	2,370,435	2,567,958	2,384,228	2,265,320	-
Pease Development Authority	146,324	263,641	368,660	368,953	-
Pelham Sd	1,360,144	1,565,352	1,451,759	1,364,437	-
Pembroke Sd	814,932	1,053,592	1,053,414	1,102,449	-
Pemi Baker Coop	646,010	715,386	671,098	637,723	-
Penacook Boscawen Water Prcnct	(29,760)	(15,193)	(3,749)	-	-
Piermont Sd	31,865	61,292	59,075	52,430	-
Pittsburg Sd	77,103	133,201	146,765	143,882	-
Pittsfield Sd	242,874	475,862	510,472	456,787	-
Plainfield Sd	244,273	322,405	291,498	259,181	-
Plaistow Public Library	17,685	20,914	18,715	11,962	-
Plymouth Sd	302,048	382,241	399,842	427,050	-
Plymouth Village Water & Sewer	38,088	33,404	37,394	29,636	-
Portsmouth Housing Authority	40,145	97,573	128,149	106,438	-
Portsmouth Sd	2,863,697	3,604,336	3,257,936	2,980,596	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Portsmouth-Josie F. Prescott	\$ (17,624)	\$ (6,937)	\$ -	\$ -	\$ -
Profile Sd	155,104	245,778	226,749	219,939	-
Prospect Mountain High School	403,078	534,855	516,720	475,882	-
Raymond Sd	790,991	1,006,401	965,411	895,428	-
Richmond-Pol	(22)	(968)	(3,279)	-	-
Rivendell Interstate Sd	148,484	262,529	223,716	105,012	-
Rochester Sd	2,794,033	3,248,710	3,401,105	3,234,120	-
Rockingham County	(168,748)	1,209,693	1,890,107	1,814,310	-
Rockingham Planning Comm	15,459	16,834	23,894	26,424	-
Rollinsford Sd	124,240	206,503	200,523	179,993	-
Rumney Sd	210,822	194,128	166,977	130,198	-
Rye Sd	510,391	674,492	549,349	532,213	-
Rye Water District	14,629	10,195	14,151	16,201	-
Salem Housing Authority	16,145	19,665	15,757	17,105	-
Salem Sd	3,136,697	3,879,275	3,683,363	3,465,787	-
Sanborn Regional Sd	1,200,833	1,765,157	1,777,101	1,699,453	-
Sanbornton Public Library	3,001	5,612	7,247	6,407	-
Sandown Public Library	14,672	19,196	16,909	14,459	-
Sau 02	28,722	42,236	52,147	33,998	-
Sau 03	565,903	852,817	780,065	794,215	-
Sau 06	5,962	22,186	59,767	85,113	-
Sau 07	30,623	24,581	29,629	13,908	-
Sau 09	49,174	64,245	75,135	60,622	-
Sau 13	35,283	59,031	56,481	67,192	-
Sau 15	36,209	43,768	53,286	40,251	-
Sau 16	115,762	204,611	241,135	188,733	-
Sau 18 - Emp/Teach	(345,202)	(306,735)	(136,064)	-	-
Sau 19	98,000	73,996	95,556	98,032	-
Sau 20	17,687	26,891	35,814	31,469	-
Sau 21	132,578	170,467	177,430	162,571	-
Sau 23	87,504	112,350	123,535	133,642	-
Sau 24	174,278	209,441	227,652	190,784	-
Sau 29	120,971	143,623	164,770	143,542	-
Sau 34	31,660	45,416	56,922	38,452	-
Sau 35	104,371	131,198	146,814	128,825	-
Sau 39	50,869	91,030	136,061	144,832	-
Sau 41	103,516	133,976	150,309	114,038	-
Sau 42	7,069,411	9,173,782	8,630,492	8,342,403	-
Sau 43 - Emp/Teach	(113,503)	-	-	-	-
Sau 44	79,813	91,175	81,934	98,831	-
Sau 46	51,578	64,585	100,394	84,109	-
Sau 48	88,112	127,993	158,584	122,364	-
Sau 50	43,220	35,348	42,423	75,264	-
Sau 53	327,762	453,499	436,680	407,844	-
Sau 55	25,684	9,667	41,495	21,071	-
Sau 56	1,350	17,972	55,525	64,803	-
Sau 58	32,633	20,192	31,964	30,429	-
Sau 61 - Emp	(141,427)	-	-	-	-
Sau 64 - Emp/Teach	(211,892)	(75,813)	-	-	-
Sau 67	21,629	38,206	46,489	47,519	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Sau 70	\$ 14,591	\$ 44,563	\$ 90,576	\$ 76,828	\$ -
Sau 71 Emp/Teacher	(34,818)	(30,637)	-	-	-
Seabrook Sd	790,453	971,474	887,236	832,742	-
Seacoast Charter School	166,631	171,585	145,917	134,629	-
Shaker Regional Sd - Sau 80	928,703	1,258,089	1,149,858	1,092,837	-
Somersworth Housing Authority	4,150	25,375	42,814	39,860	-
Somersworth Sd	697,182	1,032,157	1,075,276	1,100,605	-
Souhegan Coop Sd	505,505	844,206	902,121	887,704	-
South Hampton Sd	121,137	102,737	95,537	82,640	-
Southern NH Planning Comm	9,715	27,518	73,148	63,448	-
Stark Sd	14,174	17,008	14,796	13,098	-
State of New Hampshire	32,210,519	47,204,476	61,117,397	53,888,219	-
Stewartstown Sd	69,855	83,601	70,745	64,100	-
Stoddard Sd	63,704	65,894	59,982	53,952	-
Strafford County	2,533,000	2,801,559	2,768,449	2,477,326	-
Strafford Sd	187,913	302,732	296,065	304,510	-
Stratford Sd	47,349	60,859	51,861	47,158	-
Stratham Sd	478,546	629,495	612,868	573,077	-
Sullivan County	283,034	482,607	794,445	753,660	-
Sunapee Sd	527,910	689,477	656,704	588,064	-
Surry Village Charter School	(2,689)	-	-	-	-
Swnh District Fire Mutual Aid	(28,853)	16,529	30,342	76,633	-
Tamworth Sd	142,821	175,073	165,491	194,538	-
Thornton Public School Library	7,722	2,573	2,325	2,093	-
Thornton Sd	246,633	318,663	272,287	264,550	-
Tilton-Northfield Fire Dist	151,264	172,742	182,981	160,132	-
Timberlane Reg Sd	2,655,254	3,480,932	3,426,789	3,575,153	-
Town of Albany	(5,868)	(4,824)	(3,831)	(3,659)	-
Town of Alexandria	36,236	47,680	53,510	45,861	-
Town of Allenstown	181,628	176,538	196,854	191,501	-
Town of Alstead	29,519	25,174	14,784	11,187	-
Town of Alton	164,253	335,397	384,277	309,667	-
Town of Amherst	272,011	316,784	331,043	279,821	-
Town of Andover	38,970	41,938	41,577	37,661	-
Town of Antrim	39,959	82,161	122,517	114,534	-
Town of Ashland	142,508	169,960	180,290	158,113	-
Town of Atkinson	225,050	267,581	274,544	199,487	-
Town of Auburn	102,626	179,139	159,176	111,036	-
Town of Barnstead	118,415	152,133	159,655	145,302	-
Town of Barrington	119,750	188,733	246,854	199,400	-
Town of Bartlett	98,765	76,286	84,525	61,122	-
Town of Bedford	892,531	996,110	1,176,821	1,067,077	-
Town of Belmont	99,743	246,724	344,355	346,151	-
Town of Bennington	9,485	27,538	36,304	39,081	-
Town of Bethlehem	65,595	106,940	108,369	90,656	-
Town of Boscawen	141,968	127,371	152,547	145,280	-
Town of Bow	312,141	429,463	447,340	399,593	-
Town of Bradford	41,909	46,825	49,839	43,874	-
Town of Brentwood	76,005	94,628	109,312	109,830	-
Town of Bristol	236,285	321,269	302,251	322,922	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Town of Brookline	\$ 194,824	\$ 190,493	\$ 210,864	\$ 188,872	\$ -
Town of Campton	330,705	347,731	349,074	257,726	-
Town of Canaan	114,891	140,824	154,102	146,529	-
Town of Candia	9,236	24,438	31,016	52,142	-
Town of Canterbury	20,594	15,953	40,558	30,829	-
Town of Carroll	56,666	71,258	79,458	91,873	-
Town of Center Harbor	32,338	46,067	60,694	59,261	-
Town of Charlestown	161,284	149,360	160,892	148,689	-
Town of Chester	144,317	154,593	149,528	123,685	-
Town of Chesterfield	82,567	111,342	110,158	110,728	-
Town of Chichester	75,859	55,221	50,392	69,450	-
Town of Clarksville	777	2,121	3,336	3,161	-
Town of Colebrook	109,914	136,526	135,315	106,428	-
Town of Conway	325,113	428,417	523,364	543,857	-
Town of Cornish	13,471	12,794	21,065	14,684	-
Town of Croydon	15,936	16,039	11,488	4,405	-
Town of Danville	70,596	110,995	109,233	103,438	-
Town of Deerfield	108,165	139,214	169,398	157,514	-
Town of Deering	(18,557)	(16,421)	(14,215)	(11,701)	-
Town of Derry	1,424,949	2,080,370	2,496,953	2,204,801	-
Town of Dorchester	5,590	11,483	7,846	12,424	-
Town of Dublin	(5,173)	14,347	15,823	26,304	-
Town of Dunbarton	74,451	93,832	105,049	73,212	-
Town of Durham	426,660	698,314	869,413	752,264	-
Town of East Kingston	64,453	62,101	85,078	72,674	-
Town of Effingham	(1,996)	4,053	1,440	3,126	-
Town of Enfield	61,089	52,471	133,692	170,786	-
Town of Epping	418,876	443,651	454,738	404,338	-
Town of Epsom	1,076	58,076	121,204	149,584	-
Town of Exeter	499,994	898,434	1,107,489	1,022,417	-
Town of Farmington	118,506	149,769	163,155	144,757	-
Town of Fitzwilliam	37,267	61,624	77,840	63,634	-
Town of Francestown	3,960	(64)	12,116	15,529	-
Town of Franconia	18,310	21,090	41,111	40,389	-
Town of Freedom	10,675	24,787	26,444	22,268	-
Town of Gilford	252,929	380,135	486,407	465,738	-
Town of Gilmanton	43,146	75,898	104,950	125,544	-
Town of Goffstown	266,451	610,438	819,104	744,232	-
Town of Gorham	20,291	77,965	129,653	153,283	-
Town of Goshen	15,058	16,140	14,993	9,373	-
Town of Grafton	95,468	77,406	64,956	55,042	-
Town of Grantham	104,253	108,063	112,225	90,982	-
Town of Greenfield	39,743	36,229	63,912	61,270	-
Town of Greenland	152,713	223,266	249,066	212,753	-
Town of Greenville	41,474	49,171	83,253	74,251	-
Town of Groton	(17,287)	(26,532)	(17,151)	4,889	-
Town of Hampstead	289,449	344,809	340,872	278,819	-
Town of Hampton	769,036	1,267,389	1,440,632	1,290,677	-
Town of Hampton Falls	83,893	77,986	91,412	73,150	-
Town of Hancock	42,637	39,186	44,167	55,278	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Town of Hanover	\$ 558,665	\$ 684,354	\$ 803,796	\$ 880,458	\$ -
Town of Harrisville	5,856	7,338	9,099	7,896	-
Town of Haverhill	14,529	50,799	99,863	77,491	-
Town of Hebron	10,093	16,312	19,487	17,358	-
Town of Henniker	117,007	173,628	210,693	185,911	-
Town of Hillsborough	185,038	215,479	232,863	204,121	-
Town of Hinsdale	32,859	50,944	38,532	51,574	-
Town of Holderness	49,724	84,397	102,134	97,578	-
Town of Hollis	138,307	304,883	389,016	393,464	-
Town of Hooksett	462,121	806,157	865,060	782,867	-
Town of Hopkinton	160,850	280,275	292,995	256,423	-
Town of Hudson	1,096,144	1,436,816	1,647,567	1,477,167	-
Town of Jackson	24,168	56,551	72,700	64,761	-
Town of Jaffrey	166,948	281,874	323,811	294,115	-
Town of Jefferson	7,647	9,533	12,337	12,054	-
Town of Kensington	66,196	77,389	65,910	54,432	-
Town of Kingston	42,639	140,668	182,341	159,856	-
Town of Lancaster	61,819	104,147	142,306	155,358	-
Town of Lee	152,837	219,879	245,826	189,880	-
Town of Lempster	(13,115)	(6,729)	10,690	17,446	-
Town of Lincoln	142,630	167,048	180,861	183,098	-
Town of Lisbon	26,708	36,212	33,294	31,550	-
Town of Litchfield	135,010	191,854	230,047	220,738	-
Town of Littleton	398,206	491,405	521,967	447,806	-
Town of Londonderry	1,300,682	1,877,854	2,070,179	1,980,529	-
Town of Loudon	176,876	179,520	164,844	151,058	-
Town of Lyme	32,551	63,184	55,488	40,219	-
Town of Madison	35,538	81,359	84,246	79,715	-
Town of Marlborough	44,154	66,132	58,822	61,924	-
Town of Marlow	2,782	5,963	10,501	10,195	-
Town of Mason	(12,896)	3,433	2,310	(15,506)	-
Town of Meredith	196,978	263,282	420,870	383,542	-
Town of Merrimack	1,148,251	1,336,329	1,647,318	1,525,709	-
Town of Middleton	6,750	21,665	27,216	29,453	-
Town of Milford	475,433	660,684	829,921	714,615	-
Town of Milton	80,042	131,166	151,342	145,142	-
Town of Monroe	14,363	16,344	19,568	21,827	-
Town of Mont Vernon	46,128	67,141	73,407	73,935	-
Town of Moultonborough	155,943	293,460	337,698	307,680	-
Town of Nelson	4,835	7,611	10,349	10,314	-
Town of New Boston	179,944	165,731	142,663	120,937	-
Town of New Castle	25,441	58,732	70,377	79,906	-
Town of New Durham	45,658	108,846	102,642	94,195	-
Town of New Hampton	47,242	86,791	102,355	84,115	-
Town of New Ipswich	32,132	104,677	117,929	114,067	-
Town of New London	199,146	243,899	294,059	269,493	-
Town of Newbury	32,715	55,589	75,178	48,674	-
Town of Newfields	(20,946)	37,813	44,346	40,792	-
Town of Newington	140,260	242,204	278,305	220,940	-
Town of Newmarket	236,917	338,005	365,798	312,378	-

Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Town of Newport	\$ 82,596	\$ 186,808	\$ 278,754	\$ 225,667	\$ -
Town of Newton	(29,760)	112,790	111,274	106,066	-
Town of North Hampton	339,174	383,381	464,009	434,165	-
Town of Northfield	77,731	61,800	78,929	90,532	-
Town of Northumberland	55,667	113,392	99,295	70,293	-
Town of Northwood	55,214	124,728	184,932	180,728	-
Town of Nottingham	87,377	104,614	116,374	103,596	-
Town of Orford	8,256	39,401	59,203	31,730	-
Town of Ossipee	139,275	189,001	238,555	202,302	-
Town of Pelham	790,049	1,057,817	1,074,367	888,504	-
Town of Pembroke	188,900	234,220	258,732	263,624	-
Town of Peterborough	306,841	402,300	418,105	390,788	-
Town of Piermont	5,587	6,753	8,152	6,170	-
Town of Pittsburg	24,765	35,670	36,425	25,652	-
Town of Pittsfield	(17,042)	40,228	142,652	185,325	-
Town of Plainfield	54,219	44,020	54,505	53,164	-
Town of Plaistow	27,369	107,006	171,120	202,159	-
Town of Plymouth	291,947	353,459	432,585	364,104	-
Town of Raymond	167,045	302,929	365,882	322,916	-
Town of Rindge	54,016	121,773	154,203	135,312	-
Town of Rollinsford	76,739	75,430	60,309	66,428	-
Town of Rumney	14,335	15,527	25,604	28,440	-
Town of Rye	278,952	388,906	380,124	421,633	-
Town of Salem	1,498,290	2,415,719	2,628,299	2,363,467	-
Town of Salisbury	2,755	4,267	5,970	5,718	-
Town of Sanbornton	111,562	149,058	124,747	113,364	-
Town of Sandown	92,569	99,749	117,255	103,361	-
Town of Sandwich	65,555	74,169	64,977	41,923	-
Town of Seabrook	653,227	811,738	894,499	850,203	-
Town of Shelburne	249	911	(542)	(9,205)	-
Town of South Hampton	26,217	9,378	13,560	23,224	-
Town of Springfield	28,160	22,751	23,695	27,260	-
Town of Stark	(9,389)	3,704	2,822	2,576	-
Town of Stewartstown	(38)	1,583	3,496	3,158	-
Town of Strafford	95,418	107,649	122,294	97,337	-
Town of Stratford	2,791	4,670	6,334	5,967	-
Town of Stratham	251,359	294,104	304,080	279,924	-
Town of Sugar Hill	62,381	68,180	44,986	39,673	-
Town of Sunapee	140,982	182,893	227,290	202,242	-
Town of Sutton	30,392	35,159	33,882	27,802	-
Town of Swanzey	67,088	76,603	101,069	94,450	-
Town of Tamworth	41,390	93,659	83,071	45,692	-
Town of Thornton	109,270	122,676	100,412	92,353	-
Town of Tilton	123,417	190,371	270,788	260,261	-
Town of Troy	(21,898)	(11,428)	23,672	30,228	-
Town of Troy Water And Sewer	2,535	8,053	12,541	11,452	-
Town of Tuftonboro	85,930	103,328	119,218	120,418	-
Town of Unity	2,928	6,751	11,704	6,487	-
Town of Wakefield	320,510	399,048	395,569	299,589	-
Town of Walpole	141,193	133,287	134,688	88,575	-



Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	Thereafter
Town of Warner	\$ 49,358	\$ 45,264	\$ 60,948	\$ 74,400	\$ -
Town of Warren	30,937	16,738	7,000	7,072	-
Town of Washington	35,342	48,366	34,485	37,114	-
Town of Waterville Valley	80,215	112,591	148,057	128,001	-
Town of Weare	91,824	195,868	212,787	196,557	-
Town of Webster	(2,193)	11,598	35,107	28,380	-
Town of Westmoreland	4,178	6,901	15,396	14,043	-
Town of Whitefield	81,444	118,724	122,975	93,189	-
Town of Wilmot	23,319	31,760	39,348	39,052	-
Town of Wilton	16,034	55,831	82,011	75,879	-
Town of Winchester	45,274	82,569	111,213	130,821	-
Town of Windham	525,294	814,791	999,782	997,365	-
Town of Wolfeboro	468,061	493,919	597,008	528,032	-
Town of Woodstock	72,869	90,562	113,405	92,632	-
Unity Sd	102,208	120,742	109,007	91,094	-
Village District of Eastman	2,872	8,928	13,477	14,390	-
Village District of Eidelweiss	46,737	37,101	38,867	36,475	-
Virtual Lrng Acad Charter Schl	619,682	647,255	602,609	447,208	-
Wakefield Sd	414,830	472,029	426,714	346,156	-
Warner Village Water District	4,340	6,562	8,616	8,009	-
Warren Sd	33,528	66,598	80,676	78,828	-
Washington Sd	15,479	20,687	16,565	15,124	-
Waterville Estates Village Dis	10,745	9,556	7,514	11,032	-
Waterville Valley Sd	24,512	47,228	35,346	39,636	-
Weare Sd	515,657	592,939	545,991	608,994	-
Weeks Public Library	2,909	5,988	8,454	7,831	-
Wentworth Sd	83,703	68,503	75,208	72,713	-
Westmoreland Sd	107,832	136,209	121,725	108,438	-
White Mountains Reg Sd	787,927	1,001,025	944,290	966,376	-
Wilton-Lyndeborough Coop Sd	549,425	687,116	650,632	568,368	-
Winchester Sd	344,267	414,169	372,724	331,784	-
Windham Sd	2,984,278	3,296,692	2,978,151	2,670,413	-
Winnacunnet Coop Sd	1,200,094	1,554,134	1,426,371	1,277,525	-
Winnisquam Reg Sd	1,097,016	1,319,872	1,295,930	1,293,172	-
Woodsville Fire District	26,646	26,737	25,480	14,387	-
Woodsville Water & Light Dept	(19,169)	(11,874)	10,051	18,510	-
Total for All Entities	\$ 218,585,958	\$ 297,208,487	\$ 320,226,315	\$ 296,345,029	\$ -

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, 2020

	Total	
Actuarial Valuation Date	June 30, 2019	
Measurement Date of the Net OPEB Liability	June 30, 2020	
 Membership as of June 30, 2019		
Number of		
- Retirees and Beneficiaries		9,676
- Inactive, Nonretired Members		0
- Active Members		2,222
- Total		11,898
Covered Payroll (reported payroll for the June 30, 2020 valuation)		\$ 2,894,708,279
 Net OPEB Liability		
Total OPEB Liability	\$	474,420,087
Plan Fiduciary Net Position		36,711,092
Net OPEB Liability	\$	437,708,995
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability		7.74 %
Net OPEB Liability as a Percentage of Covered Payroll		15.12 %
 Development of the Single Discount Rate		
Single Discount Rate		6.75 %
Long-Term Expected Rate of Investment Return		6.75 %
Long-Term Municipal Bond Rate*		2.45 %
Last year ending June 30 in the 2021 to 2120 projection period for which projected benefit payments are fully funded		2120
 Total OPEB Expense	 \$	 41,275,963
 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	\$ 1,268,293
Changes in assumptions	2,814,339	0
Net difference between projected and actual earnings on OPEB plan investments	2,184,758	547,026
Total	\$ 4,999,097	\$ 1,815,319

*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 26, 2020. 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, 2020.

Notes to Financial Statements

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

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

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

Required Supplementary Information for Plans that Do Not Have Formal Assets

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

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

Timing and Frequency of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2019 and a measurement date of June 30, 2020.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 2.45% (based on the 20-Year Municipal GO AA Index for June 2020); and the resulting Single Discount Rate is 6.75%.

Future Uncertainty or Risk

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

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

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2020

A. Expense

1. Service Cost	\$ 740,258
2. Interest on the Total OPEB Liability	32,785,640
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)	(2,651,913)
6. OPEB Plan Administrative Expense	169,016
7. Other Changes in Plan Fiduciary Net Position	(39,082)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	10,147,950
9. Recognition of Outflow (Inflow) of Resources due to Assets	124,094
10. Total OPEB Expense	\$ 41,275,963

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2020

A. Outflows (Inflows) of Resources due to Liabilities

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (10,218,847)
2. Assumption Changes (gains) or losses	\$ 22,675,585
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	1.1417
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	\$ (8,950,554)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ 19,861,246
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	\$ 10,910,692
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	\$ (1,268,293)
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ 2,814,339
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	\$ 1,546,046

B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ 2,254,427
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	\$ 450,885
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ 1,803,542



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

Fiscal Year Ended June 30, 2020

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 0	\$ 9,713,296	\$ (9,713,296)
2. Assumption changes	19,861,246	0	19,861,246
3. Net difference between projected and actual earnings on OPEB plan investments	577,957	453,863	124,094
4. Total	\$ 20,439,203	\$ 10,167,159	\$ 10,272,044

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	\$ 1,268,293	\$ (1,268,293)
2. Assumption changes	2,814,339	0	2,814,339
3. Net difference between projected and actual earnings on OPEB plan investments	2,184,758	547,026	1,637,732
4. Total	\$ 4,999,097	\$ 1,815,319	\$ 3,183,778

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
2021	\$ 1,670,140
2022	484,794
2023	577,957
2024	450,887
2025	0
Thereafter	0
Total	\$ 3,183,778

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, 2020

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	\$ -	\$ -	0.0000
2019	(7,156,217)	1.1193	(762,742)	-	0.0000
2020	(10,218,847)	1.1417	(8,950,554)	(1,268,293)	0.1417
Total			\$ (9,713,296)	\$ (1,268,293)	
Deferred Outflow (Inflow) Due to Assumption Changes					
2018	\$ -	1.2693	\$ -	\$ -	0.0000
2019	-	1.1193	-	-	0.0000
2020	22,675,585	1.1417	19,861,246	2,814,339	0.1417
Total			\$ 19,861,246	\$ 2,814,339	
Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments					
2017	\$ (1,803,510)	5.0000	\$ (360,702)	\$ (360,702)	1.0000
2018	(465,807)	5.0000	(93,161)	(186,324)	2.0000
2019	635,360	5.0000	127,072	381,216	3.0000
2020	2,254,427	5.0000	450,885	1,803,542	4.0000
Total			\$ 124,094	\$ 1,637,732	

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

Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending June 30,	2020	2019	2018	2017	2016
Total OPEB liability					
Service cost	\$ 740,258	\$ 856,820	\$ 983,597	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	32,785,640	34,197,051	34,247,087	35,235,164	36,541,607
Changes of benefit terms	0	0	0	-	-
Difference between expected and actual experience	(10,218,847)	(7,156,217)	12,666,860	-	(4,537,602)
Changes of assumptions	22,675,585	0	0	-	-
Benefit payments, including refunds of employee contributions	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
Net change in total OPEB liability	(833,650)	(19,900,287)	(1,353,132)	(14,225,365)	(18,583,301)
Total OPEB liability - beginning	475,253,737	495,154,024	496,507,156	510,732,521	529,315,822
Total OPEB liability - ending (a)	\$ 474,420,087	\$ 475,253,737	\$ 495,154,024	\$ 496,507,156	\$ 510,732,521
Plan fiduciary net position					
Contributions - Employer*	\$ 46,417,205	\$ 45,635,946	\$ 44,232,974	\$ 59,270,073	\$ 58,106,102
Nonemployer contributing entities contributions	0	0	0	0	-
Contributions - Member	0	0	0	0	-
OPEB plan net investment income	397,486	1,980,805	3,128,478	4,045,745	148,536
Benefit payments, including refunds of employee contributions	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
OPEB plan administrative expense	(169,016)	(151,772)	(33,144)	(31,713)	(16,951)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	39,082	(132,676)	(42,574)	(78,432)	65,013
Net change in plan fiduciary net position	(131,529)	(465,638)	(1,964,942)	12,645,895	6,497,567
Plan fiduciary net position - beginning	36,842,621	37,308,259	39,273,201	26,627,306	20,129,739
Plan fiduciary net position - ending (b)	\$ 36,711,092	\$ 36,842,621	\$ 37,308,259	\$ 39,273,201	\$ 26,627,306
Net OPEB liability - ending (a) - (b)	\$ 437,708,995	\$ 438,411,116	\$ 457,845,765	\$ 457,233,955	\$ 484,105,215
Plan fiduciary net position as a percentage of total OPEB liability	7.74 %	7.75 %	7.53 %	7.91 %	5.21 %
Covered-Employee Payroll**	\$ 2,894,708,279	\$ 2,825,006,022	\$ 2,752,235,069	\$ 2,667,611,532	\$ 2,601,403,606
Net OPEB liability as a percentage of covered-employee payroll	15.12 %	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 %
2020	46,459,763	46,459,763	-	2,894,708,279	1.60 %

* 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, 2020 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 2020-2021 biennium were determined based on the June 30, 2017 actuarial valuation. Actuarially determined contribution rates for the 2022-2023 biennium were determined based on the June 30, 2019 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the statutory requirement of solvency funding with the Board's funding policy to maintain a 20% margin (50% for Teachers).

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-Year smoothed market; 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year (3.00% for Teachers) in the 2017 valuation
Salary Increases	5.6% average, including inflation
Municipal Bond Rate	2.45% 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. Based on the 2010-2015 experience study.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the 2010-2015 Experience Study.
Health Care Trend Rates	Not applicable, given that the benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 55 of the June 30, 2020 CAFR and GASB No. 67 and 74 report dated October 30, 2020. Actuarial assumptions for contributions made in the year ending June 30, 2020 can be found in the June 30, 2017 actuarial valuation report.



Summary of OPEB Participant Data as of June 30, 2019

For purposes of GASB Statement No. 75 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2020 Total OPEB Liability is based on a roll-forward of the June 30, 2019 valuation. A brief summary of the June 30, 2019 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	9,676
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>2,222</u>
Total Plan Members	11,898

Additional information regarding the covered population as of June 30, 2019 may be found in the actuarial valuation report issued October 31, 2019.

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

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

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

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

Calculation of the Single Discount Rate for OPEB

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

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 2.45%; and the resulting Single Discount Rate is 6.75%.

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

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

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

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

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

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2020* (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions*	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.750%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 36,711,092	\$ 47,946,259	\$ 47,657,844	\$ 169,016	\$ 2,481,963	\$ 39,312,453
2	39,312,453	42,054,507	47,332,550	163,032	2,472,953	36,344,331
3	36,344,331	18,324,277	46,813,369	157,113	1,502,219	9,200,345
4	9,200,345	45,553,736	46,129,978	151,182	596,874	9,069,795
5	9,069,795	44,622,395	45,236,673	145,069	587,002	8,897,450
6	8,897,450	43,523,012	44,166,400	138,825	574,609	8,689,846
7	8,689,846	42,247,676	42,918,189	132,517	559,905	8,446,722
8	8,446,722	40,913,950	41,590,309	126,192	543,510	8,187,681
9	8,187,681	39,460,046	40,147,964	119,711	525,856	7,905,907
10	7,905,907	37,928,775	38,621,122	113,175	506,906	7,607,292
11	7,607,292	36,289,981	36,989,616	106,849	486,718	7,287,527
12	7,287,527	34,599,325	35,296,349	100,701	465,424	6,955,226
13	6,955,226	32,865,140	33,555,764	94,631	443,408	6,613,380
14	6,613,380	31,087,237	31,770,286	88,577	420,786	6,262,539
15	6,262,539	29,299,597	29,968,866	82,534	397,762	5,908,499
16	5,908,499	27,513,008	28,165,556	76,438	374,622	5,554,135
17	5,554,135	25,745,420	26,377,885	70,172	351,577	5,203,075
18	5,203,075	23,975,839	24,591,405	63,672	328,658	4,852,495
19	4,852,495	22,245,287	22,838,040	56,872	305,977	4,508,848
20	4,508,848	20,564,073	21,132,011	49,821	283,838	4,174,927
21	4,174,927	18,955,871	19,495,573	42,945	262,464	3,854,744
22	3,854,744	17,435,787	17,944,855	36,638	242,078	3,551,117
23	3,551,117	15,993,537	16,473,678	30,960	222,732	3,262,748
24	3,262,748	14,654,803	15,102,438	25,997	204,511	2,993,627
25	2,993,627	13,412,691	13,828,811	21,765	187,533	2,743,275
26	2,743,275	12,269,423	12,654,244	18,142	171,793	2,512,104
27	2,512,104	11,223,065	11,577,475	15,056	157,301	2,299,939
28	2,299,939	10,260,540	10,587,395	12,454	143,981	2,104,612
29	2,104,612	9,379,806	9,680,416	10,259	131,741	1,925,484
30	1,925,484	8,577,848	8,853,460	8,415	120,541	1,761,997
31	1,761,997	7,844,863	8,097,831	6,868	110,309	1,612,470
32	1,612,470	7,174,011	7,406,341	5,573	100,944	1,475,510
33	1,475,510	6,560,418	6,773,703	4,491	92,367	1,350,100
34	1,350,100	5,998,264	6,194,160	3,598	84,509	1,235,115
35	1,235,115	5,481,926	5,662,027	2,865	77,296	1,129,446
36	1,129,446	5,006,107	5,171,905	2,257	70,658	1,032,049
37	1,032,049	4,566,007	4,718,871	1,762	64,530	941,953
38	941,953	4,157,551	4,298,668	1,364	58,852	858,324
39	858,324	3,777,321	3,907,711	1,041	53,574	780,467
40	780,467	3,422,570	3,543,098	785	48,654	707,809
41	707,809	3,091,156	3,202,537	582	44,060	639,906
42	639,906	2,781,445	2,884,276	420	39,766	576,421
43	576,421	2,492,234	2,587,014	295	35,752	517,098
44	517,098	2,222,674	2,309,818	202	32,004	461,755
45	461,755	1,972,149	2,052,018	133	28,513	410,266
46	410,266	1,740,196	1,813,111	80	25,270	362,540
47	362,540	1,526,415	1,592,689	41	22,270	318,495
48	318,495	1,330,442	1,390,371	20	19,508	278,054
49	278,054	1,151,853	1,205,739	8	16,979	241,139
50	241,139	990,142	1,038,299	3	14,678	207,656

* 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, 2020*

(Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions*	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.750%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 207,656	\$ 844,702	\$ 887,463	\$ 1	\$ 12,597	\$ 177,491
52	177,491	714,841	752,551	0	10,729	150,510
53	150,510	599,800	632,812	0	9,063	126,562
54	126,562	498,741	527,412	0	7,591	105,482
55	105,482	410,762	435,454	0	6,300	87,091
56	87,091	334,906	355,980	0	5,179	71,196
57	71,196	270,182	287,993	0	4,214	57,599
58	57,599	215,579	230,476	0	3,393	46,095
59	46,095	170,079	182,397	0	2,702	36,479
60	36,479	132,657	142,721	0	2,128	28,544
61	28,544	102,311	110,427	0	1,657	22,085
62	22,085	78,068	84,525	0	1,276	16,905
63	16,905	59,005	64,069	0	973	12,814
64	12,814	44,263	48,176	0	735	9,635
65	9,635	33,056	36,036	0	551	7,207
66	7,207	24,686	26,921	0	412	5,384
67	5,384	18,543	20,196	0	309	4,039
68	4,039	14,109	15,318	0	233	3,064
69	3,064	10,958	11,833	0	178	2,367
70	2,367	8,745	9,375	0	139	1,875
71	1,875	7,202	7,657	0	111	1,531
72	1,531	6,126	6,458	0	92	1,292
73	1,292	5,367	5,615	0	79	1,123
74	1,123	4,817	5,007	0	69	1,001
75	1,001	4,402	4,555	0	63	911
76	911	4,074	4,202	0	57	840
77	840	3,801	3,912	0	53	782
78	782	3,564	3,663	0	50	733
79	733	3,351	3,442	0	46	688
80	688	3,155	3,239	0	44	648
81	648	2,970	3,049	0	41	610
82	610	2,793	2,868	0	39	574
83	574	2,621	2,692	0	36	538
84	538	2,451	2,520	0	34	504
85	504	2,284	2,350	0	32	470
86	470	2,120	2,183	0	30	437
87	437	1,959	2,019	0	27	404
88	404	1,801	1,858	0	25	372
89	372	1,647	1,702	0	23	340
90	340	1,500	1,551	0	21	310
91	310	1,358	1,406	0	19	281
92	281	1,223	1,268	0	17	254
93	254	1,092	1,134	0	16	227
94	227	966	1,005	0	14	201
95	201	844	881	0	12	176
96	176	726	761	0	11	152
97	152	616	648	0	9	130
98	130	513	542	0	8	108
99	108	418	444	0	6	89
100	89	333	356	0	5	71

* 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, 2020 (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	\$ 36,711,092	\$ 47,657,844	\$ 47,657,844	\$ 0	\$ 46,126,494	\$ 0	\$ 46,126,494
2	39,312,453	47,332,550	47,332,550	0	42,914,898	0	42,914,898
3	36,344,331	46,813,369	46,813,369	0	39,760,349	0	39,760,349
4	9,200,345	46,129,978	46,129,978	0	36,702,501	0	36,702,501
5	9,069,795	45,236,673	45,236,673	0	33,715,933	0	33,715,933
6	8,897,450	44,166,400	44,166,400	0	30,836,753	0	30,836,753
7	8,689,846	42,918,189	42,918,189	0	28,070,500	0	28,070,500
8	8,446,722	41,590,309	41,590,309	0	25,481,971	0	25,481,971
9	8,187,681	40,147,964	40,147,964	0	23,042,867	0	23,042,867
10	7,905,907	38,621,122	38,621,122	0	20,764,907	0	20,764,907
11	7,607,292	36,989,616	36,989,616	0	18,630,179	0	18,630,179
12	7,287,527	35,296,349	35,296,349	0	16,653,255	0	16,653,255
13	6,955,226	33,555,764	33,555,764	0	14,830,937	0	14,830,937
14	6,613,380	31,770,286	31,770,286	0	13,153,905	0	13,153,905
15	6,262,539	29,968,866	29,968,866	0	11,623,475	0	11,623,475
16	5,908,499	28,165,556	28,165,556	0	10,233,310	0	10,233,310
17	5,554,135	26,377,885	26,377,885	0	8,977,799	0	8,977,799
18	5,203,075	24,591,405	24,591,405	0	7,840,529	0	7,840,529
19	4,852,495	22,838,040	22,838,040	0	6,821,077	0	6,821,077
20	4,508,848	21,132,011	21,132,011	0	5,912,445	0	5,912,445
21	4,174,927	19,495,573	19,495,573	0	5,109,688	0	5,109,688
22	3,854,744	17,944,855	17,944,855	0	4,405,857	0	4,405,857
23	3,551,117	16,473,678	16,473,678	0	3,788,900	0	3,788,900
24	3,262,748	15,102,438	15,102,438	0	3,253,882	0	3,253,882
25	2,993,627	13,828,811	13,828,811	0	2,791,076	0	2,791,076
26	2,743,275	12,654,244	12,654,244	0	2,392,518	0	2,392,518
27	2,512,104	11,577,475	11,577,475	0	2,050,524	0	2,050,524
28	2,299,939	10,587,395	10,587,395	0	1,756,598	0	1,756,598
29	2,104,612	9,680,416	9,680,416	0	1,504,559	0	1,504,559
30	1,925,484	8,853,460	8,853,460	0	1,289,022	0	1,289,022
31	1,761,997	8,097,831	8,097,831	0	1,104,456	0	1,104,456
32	1,612,470	7,406,341	7,406,341	0	946,271	0	946,271
33	1,475,510	6,773,703	6,773,703	0	810,718	0	810,718
34	1,350,100	6,194,160	6,194,160	0	694,478	0	694,478
35	1,235,115	5,662,027	5,662,027	0	594,675	0	594,675
36	1,129,446	5,171,905	5,171,905	0	508,851	0	508,851
37	1,032,049	4,718,871	4,718,871	0	434,921	0	434,921
38	941,953	4,298,668	4,298,668	0	371,140	0	371,140
39	858,324	3,907,711	3,907,711	0	316,052	0	316,052
40	780,467	3,543,098	3,543,098	0	268,443	0	268,443
41	707,809	3,202,537	3,202,537	0	227,298	0	227,298
42	639,906	2,884,276	2,884,276	0	191,765	0	191,765
43	576,421	2,587,014	2,587,014	0	161,125	0	161,125
44	517,098	2,309,818	2,309,818	0	134,764	0	134,764
45	461,755	2,052,018	2,052,018	0	112,153	0	112,153
46	410,266	1,813,111	1,813,111	0	92,829	0	92,829
47	362,540	1,592,689	1,592,689	0	76,388	0	76,388
48	318,495	1,390,371	1,390,371	0	62,468	0	62,468
49	278,054	1,205,739	1,205,739	0	50,747	0	50,747
50	241,139	1,038,299	1,038,299	0	40,937	0	40,937



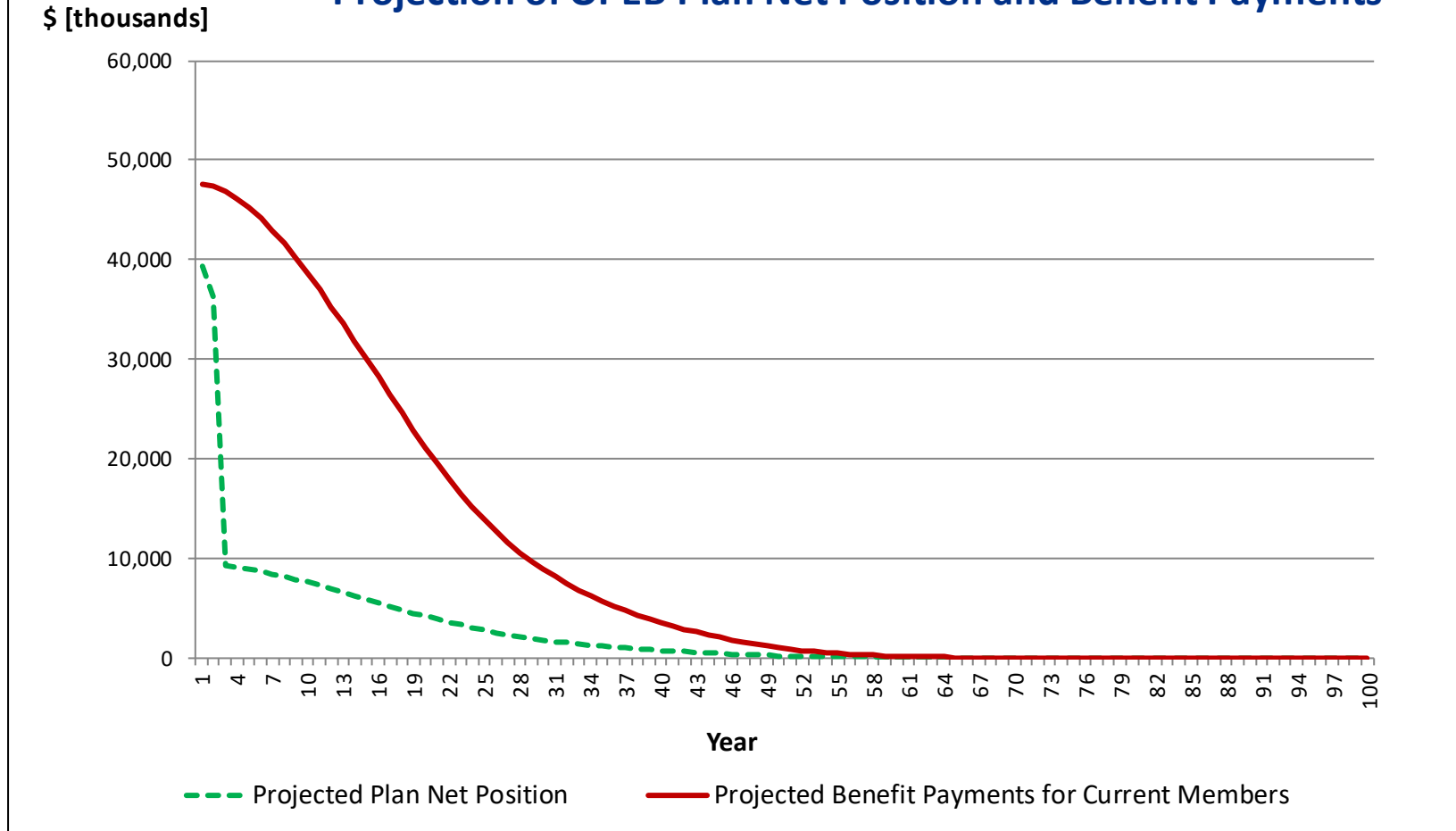
Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2020 (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)-50}	(g)=(e)*vf ^{(a)-50}	(h)=(c)/(1+SDR) ^{(a)-50}
51	\$ 207,656	\$ 887,463	\$ 887,463	\$ 0	\$ 32,777	\$ 0	\$ 32,777
52	177,491	752,551	752,551	0	26,037	0	26,037
53	150,510	632,812	632,812	0	20,510	0	20,510
54	126,562	527,412	527,412	0	16,013	0	16,013
55	105,482	435,454	435,454	0	12,385	0	12,385
56	87,091	355,980	355,980	0	9,484	0	9,484
57	71,196	287,993	287,993	0	7,188	0	7,188
58	57,599	230,476	230,476	0	5,389	0	5,389
59	46,095	182,397	182,397	0	3,995	0	3,995
60	36,479	142,721	142,721	0	2,928	0	2,928
61	28,544	110,427	110,427	0	2,122	0	2,122
62	22,085	84,525	84,525	0	1,522	0	1,522
63	16,905	64,069	64,069	0	1,081	0	1,081
64	12,814	48,176	48,176	0	761	0	761
65	9,635	36,036	36,036	0	533	0	533
66	7,207	26,921	26,921	0	373	0	373
67	5,384	20,196	20,196	0	262	0	262
68	4,039	15,318	15,318	0	186	0	186
69	3,064	11,833	11,833	0	135	0	135
70	2,367	9,375	9,375	0	100	0	100
71	1,875	7,657	7,657	0	77	0	77
72	1,531	6,458	6,458	0	61	0	61
73	1,292	5,615	5,615	0	49	0	49
74	1,123	5,007	5,007	0	41	0	41
75	1,001	4,555	4,555	0	35	0	35
76	911	4,202	4,202	0	30	0	30
77	840	3,912	3,912	0	26	0	26
78	782	3,663	3,663	0	23	0	23
79	733	3,442	3,442	0	20	0	20
80	688	3,239	3,239	0	18	0	18
81	648	3,049	3,049	0	16	0	16
82	610	2,868	2,868	0	14	0	14
83	574	2,692	2,692	0	12	0	12
84	538	2,520	2,520	0	11	0	11
85	504	2,350	2,350	0	9	0	9
86	470	2,183	2,183	0	8	0	8
87	437	2,019	2,019	0	7	0	7
88	404	1,858	1,858	0	6	0	6
89	372	1,702	1,702	0	5	0	5
90	340	1,551	1,551	0	4	0	4
91	310	1,406	1,406	0	4	0	4
92	281	1,268	1,268	0	3	0	3
93	254	1,134	1,134	0	3	0	3
94	227	1,005	1,005	0	2	0	2
95	201	881	881	0	2	0	2
96	176	761	761	0	1	0	1
97	152	648	648	0	1	0	1
98	130	542	542	0	1	0	1
99	108	444	444	0	1	0	1
100	89	0	0	0	0	0	0
Totals	\$ 477,781,461	\$ 477,781,461	\$ 477,781,461	\$ 0	\$ 477,781,461	\$ 0	\$ 477,781,461



Projection of OPEB Plan Net Position and Benefit Payments



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Allenstown Sd	\$ 45,036	0.09702437%	\$ 424,684	\$ 40,541	0.08883567%	\$ 389,465
Alton Sd	61,951	0.13346560%	584,191	56,754	0.12436248%	545,219
Amherst Sd	197,116	0.42466150%	1,858,782	178,864	0.39193662%	1,718,294
Andover Sd	28,870	0.06219677%	272,241	24,700	0.05412400%	237,286
Androscoggin Valley Reg Refuse	1,866	0.00402006%	17,596	1,895	0.00415243%	18,205
Ashland Electric Dept - Emp	320	0.00068940%	3,018	826	0.00180998%	7,935
Ashland Sd	24,190	0.05211430%	228,109	21,369	0.04682493%	205,286
Auburn Sd	60,200	0.12969329%	567,679	56,855	0.12458380%	546,189
Barnstead Sd	59,046	0.12720714%	556,797	48,305	0.10584857%	464,052
Barrington Sd	111,985	0.24125753%	1,056,006	97,958	0.21465095%	941,054
Bartlett Sd	35,459	0.07639193%	334,374	32,448	0.07110184%	311,718
Bath Sd	9,044	0.01948415%	85,284	8,006	0.01754319%	76,911
Bcep Solid Waste District	791	0.00170411%	7,459	825	0.00180779%	7,926
Bedford Sd	509,709	1.09810360%	4,806,498	464,835	1.01857198%	4,465,533
Belknap County	99,736	0.21486860%	940,499	108,148	0.23697984%	1,038,946
Belknap County Conserv. Dist	159	0.00034255%	1,499	164	0.00035937%	1,576
Berlin - Emp/Fire/Pol	107,976	0.23262064%	1,018,201	120,103	0.26317629%	1,153,794
Berlin Housing Authority	777	0.00167395%	7,327	753	0.00165001%	7,234
Berlin Water Works	1,897	0.00408685%	17,889	1,947	0.00426637%	18,704
Bethlehem Sd	22,628	0.04874917%	213,380	20,921	0.04584324%	200,982
Bow Sd - Sau 67	217,846	0.46932167%	2,054,263	194,244	0.42563812%	1,866,045
Brentwood Sd	40,874	0.08805787%	385,437	35,612	0.07803497%	342,114
Brookline Public Library	240	0.00051705%	2,263	227	0.00049741%	2,181
Brookline Sd	68,581	0.14774909%	646,711	63,242	0.13857934%	607,547
Campton Sd	46,380	0.09991985%	437,358	41,976	0.09198012%	403,251
Campton/Thornton Fire Dept	0	0.00000000%	0	4,799	0.01051583%	46,103
Candia Sd	36,919	0.07953732%	348,142	35,165	0.07705548%	337,820
Carroll County	107,692	0.23200880%	1,015,523	111,154	0.24356675%	1,067,824
Center Conway Fire Precinct	1,969	0.00424196%	18,567	2,280	0.00499606%	21,903
Central Hooksett Wtr Precinct	621	0.00133787%	5,856	660	0.00144623%	6,340
Cheshire County	108,315	0.23335097%	1,021,398	124,319	0.27241462%	1,194,296
Chester Sd - (Sau 82)	56,561	0.12185352%	533,364	49,579	0.10864023%	476,291
Chesterfield Sd	38,774	0.08353368%	365,634	34,197	0.07493434%	328,520
Chichester Sd	31,192	0.06719922%	294,137	27,097	0.05937643%	260,313
City Of Claremont	102,265	0.22031701%	964,347	111,430	0.24417154%	1,070,475
City Of Concord	579,306	1.24804154%	5,462,790	638,319	1.39871965%	6,132,142
City Of Dover	778,781	1.67778521%	7,343,817	754,584	1.65348590%	7,249,066
City Of Franklin	94,164	0.20286443%	887,956	110,581	0.24231116%	1,062,319
City Of Keene	307,669	0.66283396%	2,901,284	337,021	0.73849892%	3,237,661
City Of Laconia	233,386	0.50280063%	2,200,804	258,227	0.56584118%	2,480,711
City Of Lebanon	215,437	0.46413178%	2,031,547	233,166	0.51092614%	2,239,957
City Of Manchester	1,547,812	3.33456528%	14,595,692	1,700,680	3.72662342%	16,337,931
City Of Nashua	1,251,226	2.69560823%	11,798,920	1,360,227	2.98060411%	13,067,300
City Of Portsmouth	440,561	0.94913298%	4,154,440	477,744	1.04685889%	4,589,546
City Of Rochester	271,101	0.58405283%	2,556,452	278,665	0.61062605%	2,677,052
City Of Somersworth	116,765	0.25155543%	1,101,081	124,396	0.27258335%	1,195,036
Claremont Sd	198,008	0.42658320%	1,867,193	176,073	0.38582083%	1,691,481
Cocheco Academy Of The Arts	2,762	0.00595038%	26,045	2,963	0.00649269%	28,465
Colebrook Sd	36,636	0.07892763%	345,473	38,309	0.08394478%	368,023
Community College System Of Nh	458,337	0.98742912%	4,322,066	462,525	1.01351018%	4,443,341
Concord Sd	606,086	1.30573566%	5,715,322	537,474	1.17774255%	5,163,354

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Contoocook Valley Sd	\$ 322,066	0.69385048%	\$ 3,037,046	\$ 289,457	0.63427408%	\$ 2,780,728
Conway Sd	190,075	0.40949256%	1,792,386	170,348	0.37327589%	1,636,483
Conway Village Fire District	14,630	0.03151849%	137,959	15,679	0.03435669%	150,624
Cook Memorial Library	113	0.00024344%	1,066	114	0.00024980%	1,095
Coos County Institute	54,606	0.11764172%	514,928	61,867	0.13556637%	594,338
Coos County Nursing Home	9,064	0.01952724%	85,472	8,728	0.01912527%	83,847
Cornish Sd	14,135	0.03045207%	133,291	11,748	0.02574286%	112,860
County Of Merrimack	326,771	0.70398681%	3,081,414	360,032	0.78892189%	3,458,721
Croydon Village School	2,440	0.00525667%	23,009	1,152	0.00252433%	11,067
Deerfield Community School	65,602	0.14133122%	618,619	58,056	0.12721550%	557,727
Derry Coop Sd	414,847	0.89373542%	3,911,960	377,359	0.82688977%	3,625,177
Derry Housing Authority	128	0.00027576%	1,207	226	0.00049522%	2,171
Dover Housing Authority	3,846	0.00828572%	36,267	3,799	0.00832458%	36,496
Dresden Sd	87,180	0.18781829%	822,098	77,888	0.17067246%	748,247
Dunbarton Sd - Sau 67	25,243	0.05438285%	238,039	22,619	0.04956400%	217,294
East Kingston Sd	21,238	0.04575459%	200,272	19,790	0.04336493%	190,117
Epping Sd	127,755	0.27523200%	1,204,715	116,080	0.25436087%	1,115,146
Epsom Sd	50,025	0.10777254%	471,730	44,841	0.09825806%	430,774
Errol Sd	2,788	0.00600639%	26,291	2,413	0.00528750%	23,181
Exeter Reg Coop Sd	424,771	0.91511542%	4,005,543	387,458	0.84901925%	3,722,195
Exeter Sd	155,110	0.33416489%	1,462,670	141,377	0.30979305%	1,358,167
Fall Mountain Reg Sd	211,847	0.45639758%	1,997,693	189,646	0.41556273%	1,821,873
Farmington Sd - (Sau 61)	113,383	0.24426934%	1,069,189	104,153	0.22822577%	1,000,567
Franklin Sd	102,352	0.22050444%	965,168	93,373	0.20460405%	897,007
Freedom Sd	10,865	0.02340727%	102,456	9,591	0.02101633%	92,138
Fremont - Police	12,499	0.02692752%	117,864	13,734	0.03009470%	131,939
Fremont Sd - Sau 83	47,489	0.10230905%	447,816	44,356	0.09719530%	426,115
Gilford Sd	167,693	0.36127337%	1,581,326	154,799	0.33920407%	1,487,108
Gilmanton Sd	46,088	0.09929077%	434,605	49,627	0.10874541%	476,752
Goffstown Sd	309,884	0.66760590%	2,922,171	283,495	0.62120981%	2,723,453
Goffstown Village Precinct	386	0.00083159%	3,640	384	0.00084144%	3,689
Governor Wentworth Reg Sd	332,271	0.71583586%	3,133,278	301,260	0.66013746%	2,894,116
Grafton County	159,616	0.34387249%	1,505,161	174,339	0.38202119%	1,674,823
Grantham Sd	34,725	0.07481062%	327,453	28,632	0.06274001%	275,059
Great Bay Elearning School	11,215	0.02416130%	105,756	11,668	0.02556756%	112,091
Greenland Sd	51,590	0.11114413%	486,488	48,289	0.10581351%	463,898
Grs Coop Sd	48,192	0.10382357%	454,445	41,914	0.09184426%	402,655
Hampstead Sd	128,820	0.27752640%	1,214,758	119,549	0.26196233%	1,148,472
Hampton Falls Sd	45,815	0.09870263%	432,030	40,057	0.08777510%	384,816
Hampton Sd - Sau 90	168,658	0.36335234%	1,590,426	149,922	0.32851732%	1,440,256
Hanover Sd	83,179	0.17919864%	784,369	72,656	0.15920782%	697,985
Harrisville Sd	7,101	0.01529821%	66,962	6,271	0.01374136%	60,244
Haverhill Coop Sd	84,765	0.18261548%	799,324	78,978	0.17306093%	758,718
Henniker Sd	52,842	0.11384141%	498,294	49,198	0.10780536%	472,631
Hill Sd	6,657	0.01434166%	62,775	5,542	0.01214393%	53,240
Hillsboro-Deering Sd	168,497	0.36300548%	1,588,908	147,554	0.32332843%	1,417,508
Hillsborough County	334,602	0.72085771%	3,155,259	368,989	0.80854896%	3,544,769
Hinsdale Sd	82,000	0.17665863%	773,251	73,293	0.16060365%	704,104
Holderness Sd	28,354	0.06108511%	267,375	25,282	0.05539931%	242,877
Hollis Sd	98,619	0.21246217%	929,966	87,268	0.19122643%	838,358

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer	Proportionate	Net OPEB Liability	2019 Employer	Proportionate	Net OPEB Liability
	Contribution	Share	Under Current Discount Rate	Contribution	Share	Under Current Discount Rate
Hollis-Brookline Coop	\$ 163,646	0.35255462%	\$ 1,543,163	\$ 148,242	0.32483601%	\$ 1,424,117
Hooksett Public Library	1,029	0.00221685%	9,703	973	0.00213209%	9,347
Hooksett Sd	144,111	0.31046893%	1,358,950	129,182	0.28307069%	1,241,013
Hooksett Sewer Commission	1,191	0.00256586%	11,231	1,090	0.00238847%	10,471
Hooksett Village Wtr Precinct	998	0.00215006%	9,411	931	0.00204006%	8,944
Hopkinton Sd	139,579	0.30070531%	1,316,214	123,274	0.27012476%	1,184,257
Hudson Sd	347,059	0.74769474%	3,272,727	314,841	0.68989689%	3,024,585
Inter-Lakes Sd	179,857	0.38747917%	1,696,031	158,846	0.34807208%	1,525,987
Jackson Sd	7,677	0.01653913%	72,393	7,315	0.01602903%	70,273
Jaffrey-Rindge Coop Sd	174,147	0.37517770%	1,642,187	153,587	0.33654827%	1,475,465
John Stark Sd	86,575	0.18651489%	816,392	82,525	0.18083331%	792,793
Kearsarge Reg Sd - Sau 65	271,055	0.58395373%	2,556,018	237,830	0.52114616%	2,284,763
Keene Sd	400,247	0.86228156%	3,774,284	360,291	0.78948943%	3,461,209
Kensington Sd	20,936	0.04510397%	197,424	17,700	0.03878521%	170,039
Laconia Housing & Redevelopmnt	3,560	0.00766957%	33,570	3,222	0.00706022%	30,953
Laconia Sd	245,873	0.52970229%	2,318,555	213,010	0.46675921%	2,046,324
Laconia Water Works	2,931	0.00631447%	27,639	3,031	0.00664169%	29,118
Lafayette Reg Sd	18,773	0.04044406%	177,027	16,870	0.03696647%	162,065
Lakes Region Mutual Fire Aid	4,257	0.00917117%	40,143	4,292	0.00940487%	41,232
Lakes Region Planning Comm.	630	0.00135726%	5,941	613	0.00134324%	5,889
Land & Comm Heritage Inv Prog	1,207	0.00260033%	11,382	1,147	0.00251337%	11,019
Landaff Sd	1,306	0.00281361%	12,315	1,086	0.00237970%	10,433
Lebanon Sd	289,973	0.62471017%	2,734,413	256,413	0.56186625%	2,463,284
Lempster Sd	13,007	0.02802194%	122,655	11,929	0.02613948%	114,598
Lincoln-Woodstock Coop Sd	51,458	0.11085976%	485,243	49,686	0.10887469%	477,319
Lisbon Reg Sd	46,072	0.09925630%	434,454	41,124	0.09011317%	395,066
Litchfield Sd	160,821	0.34646851%	1,516,524	143,331	0.31407476%	1,376,939
Littleton Public Library	416	0.00089622%	3,923	406	0.00088965%	3,900
Littleton Sd	111,286	0.23975162%	1,049,414	100,122	0.21939283%	961,843
Littleton Water & Light Dept	3,491	0.00752092%	32,920	3,410	0.00747218%	32,759
Londonderry Sd	577,028	1.24313388%	5,441,309	515,515	1.12962478%	4,952,401
Lyme Sd	37,880	0.08160767%	357,204	32,164	0.07047952%	308,990
Lyndeborough - Police	0	0.00000000%	0	334	0.00073188%	3,209
Madison Sd	21,041	0.04533017%	198,414	20,520	0.04496455%	197,130
Manchester Sd	1,456,754	3.13839233%	13,737,026	1,325,963	2.90552295%	12,738,136
Marlborough Sd	22,059	0.04752333%	208,014	20,369	0.04463367%	195,679
Marlow Sd	6,088	0.01311583%	57,409	4,686	0.01026822%	45,017
Mascenic Reg Sd	107,567	0.23173950%	1,014,345	95,963	0.21027940%	921,888
Mascoma Valley Regional Sd	154,454	0.33275162%	1,456,484	140,907	0.30876316%	1,353,652
Mason Sd (Sau 89)	9,274	0.01997966%	87,453	8,232	0.01803841%	79,082
Maxfield Public Library	0	0.00000000%	0	0	0.00000000%	0
Meriden Village Water District	152	0.00032746%	1,433	155	0.00033964%	1,489
Merrimack Sd	443,976	0.95649016%	4,186,643	406,381	0.89048437%	3,903,982
Merrimack Valley Sd	282,661	0.60895739%	2,665,461	256,303	0.56162521%	2,462,227
Merrimack Village District	2,926	0.00630370%	27,592	2,815	0.00616838%	27,043
Middleton Sd	13,247	0.02853899%	124,918	11,776	0.02580422%	113,129
Milan Sd	10,053	0.02165792%	94,799	8,299	0.01818522%	79,726
Milford Area Communication Ctr	977	0.00210482%	9,213	982	0.00215181%	9,434
Milford Sd	305,788	0.65878159%	2,883,546	268,161	0.58760911%	2,576,144
Milton Sd	62,286	0.13418731%	587,350	58,289	0.12772606%	559,965
Monadnock Reg Sd- Sau 93	202,831	0.43697375%	1,912,673	179,377	0.39306073%	1,723,222

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Monroe Sd	\$ 15,095	0.03252027%	\$ 142,344	\$ 13,730	0.03008593%	\$ 131,900
Mont Vernon Sd	27,808	0.05990882%	262,226	23,359	0.05118552%	224,403
Moultonborough Sd - Sau 45	97,497	0.21004496%	919,386	89,484	0.19608226%	859,646
Nashua Airport Authority	765	0.00164810%	7,214	741	0.00162372%	7,119
Nashua Housing Redevelop Auth	3,756	0.00809183%	35,419	3,721	0.00815366%	35,747
Ne Interstate Water Pol Cntrl	0	0.00000000%	0	0	0.00000000%	0
Nelson Sd	7,250	0.01561921%	68,367	6,671	0.01461786%	64,086
New Boston Sd	54,336	0.11706004%	512,382	49,534	0.10854162%	475,859
New Castle Sd	9,156	0.01972544%	86,340	8,652	0.01895874%	83,117
New London-Springfield Wtr Sys	506	0.00109011%	4,772	506	0.00110877%	4,861
Newfields Sd	17,074	0.03678377%	161,006	15,141	0.03317779%	145,455
Newfound Area Sd	149,608	0.32231152%	1,410,787	136,835	0.29984037%	1,314,534
Newington Sd	8,671	0.01868057%	81,767	7,771	0.01702824%	74,654
Newmarket Sd	141,341	0.30450132%	1,332,830	116,858	0.25606567%	1,122,620
Newmarket Housing Authority	100	0.00021544%	943	0	0	0
Newport Sd	107,639	0.23189462%	1,015,024	89,755	0.19667609%	862,250
Next Charter School	7,760	0.01671794%	73,176	5,491	0.01203218%	52,750
NH Comm Development Fin Auth	902	0.00194324%	8,506	884	0.00193707%	8,492
NH Municipal Bond Bank	629	0.00135510%	5,931	608	0.00133228%	5,841
North Conway Wtr Precinct	7,209	0.01553088%	67,980	8,227	0.01802745%	79,034
North Country Charter Academy	4,318	0.00930259%	40,718	3,732	0.00817776%	35,852
North Country Edu Srvc Ag Inc	8,085	0.01741811%	76,241	7,309	0.01601588%	70,215
North Hampton Sd	64,330	0.13859085%	606,625	58,848	0.12895097%	565,335
Northumberland Sd	43,250	0.09317666%	407,843	39,053	0.08557508%	375,171
Northwood Sd	38,827	0.08364786%	366,134	35,042	0.07678595%	336,638
Nottingham Sd	56,606	0.12195047%	533,788	51,388	0.11260421%	493,669
Oyster River Coop Sd	326,464	0.70332542%	3,078,519	291,004	0.63766395%	2,795,590
Pease Development Authority	41,360	0.08910489%	390,020	36,664	0.08034017%	352,220
Pelham Sd	193,732	0.41737110%	1,826,871	173,336	0.37982336%	1,665,188
Pembroke Sd	180,567	0.38900877%	1,702,726	167,376	0.36676348%	1,607,932
Pemi Baker Coop	93,684	0.20183033%	883,430	85,005	0.18626762%	816,618
Penacook Boscawen Water Prcnct	0	0.00000000%	0	0	0.00000000%	0
Piermont Sd	7,537	0.01623751%	71,073	7,016	0.01537384%	67,401
Pittsburg Sd	17,537	0.03778125%	165,372	14,222	0.03116403%	136,627
Pittsfield Sd	66,104	0.14241271%	623,353	59,205	0.12973325%	568,765
Plainfield Sd	35,370	0.07620019%	333,535	29,656	0.06498386%	284,896
Plaistow Public Library	519	0.00111812%	4,894	530	0.00116137%	5,092
Plymouth Sd	59,583	0.12836404%	561,861	53,260	0.11670624%	511,653
Plymouth Village Water & Sewer	1,783	0.00384125%	16,813	1,971	0.00431896%	18,935
Portsmouth Housing Authority	4,501	0.00969684%	42,444	4,561	0.00999431%	43,816
Portsmouth Sd	433,928	0.93484302%	4,091,892	385,913	0.84563376%	3,707,352
Profile Sd	36,837	0.07936066%	347,369	35,231	0.07720010%	338,454
Prospect Mountain High School	63,204	0.13616503%	596,007	57,105	0.12513161%	548,591
Raymond Sd	145,787	0.31407966%	1,374,755	137,551	0.30140931%	1,321,412
Richmond-Pol	0	0.00000000%	0	0	0.00000000%	0
Rivendell Interstate Sd	20,520	0.04420775%	193,501	19,590	0.04292668%	188,195
Rochester Sd	491,054	1.05791376%	4,630,584	445,652	0.97653714%	4,281,247
Rockingham County	258,858	0.55767684%	2,441,002	282,640	0.61933629%	2,715,239
Rockingham Planning Comm	1,031	0.00222116%	9,722	1,018	0.00223070%	9,780
Rollinsford Sd	21,277	0.04583861%	200,640	17,892	0.03920593%	171,883

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Rumney Sd	\$ 19,282	0.04154063%	\$ 181,827	\$ 17,371	0.03806429%	\$ 166,878
Rye Sd	80,882	0.17425004%	762,708	72,036	0.15784924%	692,029
Rye Water District	708	0.00152530%	6,676	725	0.00158866%	6,965
Salem Housing Authority	960	0.00206820%	9,053	1,046	0.00229205%	10,049
Salem Sd	494,003	1.06426701%	4,658,392	438,608	0.96110194%	4,213,578
Sanborn Regional Sd	227,845	0.49086325%	2,148,553	200,362	0.43904422%	1,924,819
Sanbornton Public Library	228	0.00049120%	2,150	218	0.00047769%	2,094
Sandown Public Library	296	0.00063769%	2,791	202	0.00044263%	1,941
Sau 02	3,291	0.00709004%	31,034	3,867	0.00847358%	37,149
Sau 03	135,625	0.29218692%	1,278,928	126,694	0.27761885%	1,217,112
Sau 06	2,579	0.00555613%	24,320	2,297	0.00503331%	22,067
Sau 07	2,443	0.00526313%	23,037	2,736	0.00599527%	26,284
Sau 09	3,302	0.00711374%	31,137	3,292	0.00721361%	31,625
Sau 13	4,067	0.00876184%	38,351	3,341	0.00732098%	32,096
Sau 15	2,043	0.00440139%	19,265	2,175	0.00476598%	20,895
Sau 16	11,025	0.02375197%	103,965	8,466	0.01855116%	81,330
Sau 18 - Emp/Teach	0	0.00000000%	0	0	0.00000000%	0
Sau 19	6,463	0.01392372%	60,945	6,089	0.01334255%	58,495
Sau 20	1,627	0.00350517%	15,342	1,449	0.00317513%	13,920
Sau 21	6,785	0.01461742%	63,982	3,892	0.00852836%	37,389
Sau 23	14,253	0.03070629%	134,404	12,328	0.02701379%	118,431
Sau 24	16,132	0.03475435%	152,123	12,107	0.02652952%	116,308
Sau 29	8,982	0.01935058%	84,699	10,086	0.02210100%	96,893
Sau 34	1,928	0.00415363%	18,181	2,047	0.00448550%	19,665
Sau 35	8,389	0.01807304%	79,107	5,187	0.01136604%	49,830
Sau 39	8,286	0.01785114%	78,136	3,584	0.00785346%	34,430
Sau 41	4,906	0.01056936%	46,263	4,725	0.01035368%	45,392
Sau 42	1,234,016	2.65853146%	11,636,631	1,114,549	2.44226098%	10,707,144
Sau 44	13,287	0.02862516%	125,295	12,849	0.02815543%	123,437
Sau 46	4,862	0.01047456%	45,848	3,195	0.00700106%	30,693
Sau 48	7,501	0.01615996%	70,734	6,660	0.01459376%	63,981
Sau 50	3,971	0.00855502%	37,446	3,725	0.00816242%	35,785
Sau 53	31,525	0.06791663%	297,277	28,810	0.06313005%	276,769
Sau 55	4,640	0.00999629%	43,755	3,825	0.00838155%	36,746
Sau 56	4,761	0.01025697%	44,896	4,689	0.01027479%	45,046
Sau 58	1,037	0.00223409%	9,779	973	0.00213209%	9,347
Sau 67	3,181	0.00685306%	29,996	2,689	0.00589228%	25,832
Sau 70	4,060	0.00874676%	38,285	3,784	0.00829171%	36,352
Seabrook Sd	110,764	0.23862703%	1,044,492	95,124	0.20844093%	913,828
Seacoast Charter School	14,188	0.03056625%	133,791	10,374	0.02273208%	99,660
Shaker Regional Sd - Sau 80	167,579	0.36102777%	1,580,251	152,581	0.33434387%	1,465,801
Somersworth Housing Authority	1,502	0.00323587%	14,164	1,465	0.00321019%	14,074
Somersworth Sd	158,089	0.34058276%	1,490,761	143,830	0.31516820%	1,381,732
Souhegan Coop Sd	127,755	0.27523200%	1,204,715	115,221	0.25247858%	1,106,894
South Hampton Sd	12,691	0.02734116%	119,675	11,359	0.02489046%	109,123
Southern Nh Planning Comm	1,819	0.00391881%	17,153	1,576	0.00345342%	15,140
Stark Sd	2,985	0.00643081%	28,148	3,035	0.00665046%	29,156
State Of New Hampshire	9,213,433	19.84917661%	86,881,629	9,412,033	20.62416363%	90,418,624
Stewartstown Sd	8,794	0.01894556%	82,926	7,419	0.01625692%	71,272
Stoddard Sd	6,082	0.01310290%	57,353	5,039	0.01104173%	48,408

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Strafford County	\$ 321,370	0.69235104%	\$ 3,030,483	\$ 338,425	0.74157545%	\$ 3,251,149
Strafford Sd	44,721	0.09634574%	421,714	41,053	0.08995759%	394,384
Stratford Sd	8,723	0.01879260%	82,257	8,390	0.01838463%	80,600
Stratham Sd	83,460	0.17980402%	787,018	73,696	0.16148672%	707,976
Sullivan County	94,060	0.20264038%	886,975	101,828	0.22313111%	978,232
Sunapee Sd	84,145	0.18127976%	793,478	76,142	0.16684653%	731,474
Swnh District Fire Mutual Aid	5,593	0.01204941%	52,741	5,855	0.01282980%	56,247
Tamworth Sd	33,568	0.07231801%	316,542	33,311	0.07299289%	320,009
Thornton Public School Library	84	0.00018097%	792	83	0.00018187%	797
Thornton Sd	32,402	0.06980601%	305,547	27,343	0.05991548%	262,676
Tilton-Northfield Fire Dist	36,943	0.07958902%	348,368	40,055	0.08777072%	384,797
Timberlane Reg Sd	497,141	1.07102743%	4,687,983	444,584	0.97419688%	4,270,987
Town Of Albany	63	0.00013573%	594	131	0.00028705%	1,258
Town Of Alexandria	4,645	0.01000707%	43,802	4,713	0.01032738%	45,276
Town Of Allenstown	29,780	0.06415725%	280,822	31,092	0.06813050%	298,692
Town Of Alstead	3,872	0.00834173%	36,513	4,647	0.01018276%	44,642
Town Of Alton	42,724	0.09204346%	402,883	47,392	0.10384795%	455,281
Town of Amherst	61,920	0.13339881%	583,899	66,343	0.14537443%	637,338
Town of Andover	4,057	0.00874029%	38,257	2,841	0.00622536%	27,293
Town of Antrim	16,584	0.03572813%	156,385	17,020	0.03729516%	163,506
Town of Ashland	12,658	0.02727006%	119,364	13,858	0.03036641%	133,130
Town of Atkinson	25,470	0.05487190%	240,179	23,484	0.05145943%	225,604
Town of Auburn	29,939	0.06449979%	282,321	36,334	0.07961706%	349,050
Town of Barnstead	25,699	0.05536525%	242,339	25,743	0.05640948%	247,305
Town of Barrington	34,723	0.07480631%	327,434	39,880	0.08738725%	383,115
Town of Bartlett	10,781	0.02322630%	101,664	10,593	0.02321196%	101,764
Town of Bedford	209,557	0.45146406%	1,976,099	235,189	0.51535905%	2,259,391
Town of Belmont	64,617	0.13920916%	609,331	70,271	0.15398167%	675,073
Town of Bennington	5,950	0.01281852%	56,108	6,473	0.01418399%	62,184
Town of Bethlehem	15,203	0.03275294%	143,363	16,168	0.03542821%	155,321
Town of Boscawen	19,159	0.04127564%	180,667	19,852	0.04350079%	190,712
Town of Bow	63,779	0.13740379%	601,429	65,126	0.14270767%	625,646
Town of Bradford	8,028	0.01729531%	75,703	8,018	0.01756948%	77,027
Town of Brentwood	19,009	0.04095249%	179,253	20,076	0.04399163%	192,864
Town of Bristol	44,520	0.09591271%	419,819	43,571	0.09547517%	418,574
Town of Brookline	31,004	0.06679420%	292,364	32,571	0.07137136%	312,900
Town of Campton	26,831	0.05780400%	253,013	22,541	0.04939308%	216,545
Town of Canaan	17,903	0.03856975%	168,823	18,127	0.03972088%	174,141
Town of Candia	13,726	0.02957093%	129,435	15,499	0.03396226%	148,894
Town of Canterbury	5,768	0.01242643%	54,392	6,937	0.01520074%	66,642
Town of Carroll	13,795	0.02971958%	130,085	13,504	0.02959071%	129,729
Town of Center Harbor	9,070	0.01954017%	85,529	8,300	0.01818742%	79,736
Town of Charlestown	15,302	0.03296622%	144,296	16,164	0.03541944%	155,283
Town of Chester	22,026	0.04745223%	207,703	26,835	0.05880233%	257,796
Town of Chesterfield	15,254	0.03286281%	143,843	15,268	0.03345608%	146,675
Town of Chichester	12,302	0.02650310%	116,006	12,130	0.02657992%	116,529
Town of Clarksville	120	0.00025852%	1,132	118	0.00025857%	1,134
Town of Colebrook	13,573	0.02924131%	127,992	14,646	0.03209312%	140,700
Town of Conway	75,453	0.16255395%	711,513	80,123	0.17556992%	769,718
Town of Cornish	627	0.00135079%	5,913	643	0.00140898%	6,177

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Croydon	\$ 161	0.00034685%	\$ 1,518	\$ 155	0.00033964%	\$ 1,489
Town of Danville	14,591	0.03143446%	137,591	12,719	0.02787057%	122,188
Town of Deerfield	20,342	0.04382427%	191,823	20,216	0.04429841%	194,209
Town of Deering	3,399	0.00732272%	32,052	5,765	0.01263258%	55,383
Town of Derry	422,043	0.90923829%	3,979,818	463,506	1.01565980%	4,452,765
Town of Dorchester	160	0.00034470%	1,509	49	0.00010737%	471
Town of Dublin	6,238	0.01343898%	58,824	8,537	0.01870674%	82,012
Town of Dunbarton	12,488	0.02690382%	117,760	13,256	0.02904728%	127,347
Town of Durham	146,994	0.31667999%	1,386,137	163,888	0.35912039%	1,574,424
Town of East Kingston	12,843	0.02766862%	121,108	13,381	0.02932118%	128,547
Town of Effingham	4,303	0.00927027%	40,577	5,893	0.01291307%	56,612
Town of Enfield	20,602	0.04438440%	194,275	22,169	0.04857793%	212,971
Town of Epping	63,469	0.13673594%	598,506	65,077	0.14260030%	625,176
Town of Epsom	22,422	0.04830536%	211,437	22,232	0.04871598%	213,576
Town of Exeter	163,965	0.35324186%	1,546,171	177,053	0.38796826%	1,700,896
Town of Farmington	31,770	0.06844445%	299,588	33,964	0.07442378%	326,282
Town of Fitzwilliam	7,276	0.01567522%	68,612	7,749	0.01698003%	74,442
Town of Francestown	630	0.00135726%	5,941	636	0.00139364%	6,110
Town of Franconia	7,545	0.01625475%	71,149	7,601	0.01665573%	73,021
Town of Freedom	5,866	0.01263756%	55,316	6,624	0.01451487%	63,635
Town of Gilford	91,528	0.19718550%	863,099	102,572	0.22476140%	985,379
Town of Gilmanton	20,500	0.04416466%	193,313	21,201	0.04645680%	203,672
Town of Goffstown	133,463	0.28752916%	1,258,541	149,103	0.32672268%	1,432,389
Town of Gorham	19,771	0.04259412%	186,438	22,380	0.04904029%	214,998
Town of Goshen	453	0.00097593%	4,272	478	0.00104742%	4,592
Town of Grafton	5,164	0.01112519%	48,696	3,589	0.00786441%	34,478
Town of Grantham	11,604	0.02499935%	109,424	12,361	0.02708610%	118,748
Town of Greenfield	8,157	0.01757323%	76,920	8,274	0.01813044%	79,486
Town of Greenland	31,378	0.06759993%	295,891	28,513	0.06247925%	273,916
Town of Greenville	12,518	0.02696845%	118,043	13,300	0.02914369%	127,769
Town of Groton	276	0.00059461%	2,603	541	0.00118547%	5,197
Town of Hampstead	45,287	0.09756512%	427,051	47,275	0.10359158%	454,157
Town of Hampton	260,528	0.56127464%	2,456,750	285,816	0.62629572%	2,745,750
Town of Hampton Falls	15,286	0.03293175%	144,145	16,964	0.03717245%	162,968
Town of Hancock	7,596	0.01636462%	71,629	6,509	0.01426288%	62,530
Town of Hanover	139,421	0.30036492%	1,314,724	153,443	0.33623273%	1,474,082
Town of Harrisville	2,206	0.00475255%	20,802	2,529	0.00554168%	24,295
Town of Haverhill	15,023	0.03236515%	141,665	18,493	0.04052288%	177,657
Town of Hebron	2,698	0.00581250%	25,442	2,830	0.00620125%	27,187
Town of Henniker	29,136	0.06276983%	274,749	31,170	0.06830142%	299,441
Town of Hillsborough	46,670	0.10054461%	440,093	50,572	0.11081614%	485,830
Town of Hinsdale	16,490	0.03552562%	155,499	23,146	0.05071879%	222,357
Town of Holderness	15,384	0.03314288%	145,069	15,891	0.03482123%	152,660
Town of Hollis	66,088	0.14237824%	623,202	71,986	0.15773968%	691,548
Town of Hooksett	157,440	0.33918458%	1,484,641	176,181	0.38605748%	1,692,519
Town of Hopkinton	38,983	0.08398395%	367,605	42,646	0.09344826%	409,688
Town of Hudson	281,570	0.60660697%	2,655,173	309,911	0.67909400%	2,977,224
Town of Jackson	6,065	0.01306628%	57,192	5,151	0.01128715%	49,484
Town of Jaffrey	44,388	0.09562833%	418,574	47,349	0.10375373%	454,868
Town of Jefferson	355	0.00076480%	3,348	312	0.00068367%	2,997

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Kensington	\$ 11,288	0.02431857%	\$ 106,445	\$ 11,841	0.02594665%	\$ 113,753
Town of Kingston	26,875	0.05789879%	253,428	30,949	0.06781715%	297,318
Town of Lancaster	20,669	0.04452875%	194,906	22,022	0.04825582%	211,559
Town of Lee	27,660	0.05958997%	260,831	28,313	0.06204100%	271,995
Town of Lempster	628	0.00135295%	5,922	602	0.00131914%	5,783
Town of Lincoln	24,295	0.05234051%	229,099	25,449	0.05576525%	244,481
Town of Lisbon	7,494	0.01614488%	70,668	8,221	0.01801431%	78,977
Town of Litchfield	46,359	0.09987460%	437,160	52,902	0.11592177%	508,214
Town of Littleton	62,660	0.13499305%	590,877	61,180	0.13406098%	587,738
Town of Londonderry	385,271	0.83001766%	3,633,062	413,484	0.90604885%	3,972,219
Town of Loudon	27,565	0.05938531%	259,935	30,323	0.06644542%	291,304
Town of Lyme	5,857	0.01261817%	55,231	6,520	0.01428698%	62,636
Town of Madison	11,066	0.02384030%	104,351	11,576	0.02536597%	111,207
Town of Marlborough	8,427	0.01815491%	79,466	8,496	0.01861690%	81,619
Town of Marlow	494	0.00106426%	4,658	519	0.00113726%	4,986
Town of Mason	4,780	0.01029791%	45,075	8,031	0.01759797%	77,151
Town of Meredith	49,908	0.10752048%	470,627	55,452	0.12150947%	532,711
Town of Merrimack	267,479	0.57624969%	2,522,297	287,082	0.62906985%	2,757,912
Town of Middleton	8,222	0.01771326%	77,533	9,425	0.02065258%	90,543
Town of Milford	100,014	0.21546752%	943,121	107,345	0.23522026%	1,031,232
Town of Milton	24,624	0.05304929%	232,202	26,342	0.05772204%	253,060
Town of Monroe	392	0.00084451%	3,696	234	0.00051275%	2,248
Town of Mont Vernon	10,046	0.02164284%	94,733	10,060	0.02204402%	96,643
Town of Moultonborough	44,167	0.09515222%	416,490	46,307	0.10147044%	444,858
Town of Nelson	485	0.00104487%	4,573	506	0.00110877%	4,861
Town of New Boston	21,611	0.04655817%	203,789	21,362	0.04680959%	205,218
Town of New Castle	15,497	0.03338633%	146,135	17,255	0.03781010%	165,764
Town of New Durham	12,597	0.02713864%	118,788	12,614	0.02764049%	121,179
Town of New Hampton	13,460	0.02899787%	126,926	14,674	0.03215447%	140,969
Town of New Ipswich	15,558	0.03351774%	146,710	15,206	0.03332022%	146,080
Town of New London	32,625	0.07028644%	307,650	33,603	0.07363274%	322,814
Town of Newbury	10,800	0.02326723%	101,843	11,598	0.02541417%	111,419
Town of Newfields	7,806	0.01681704%	73,610	8,196	0.01795953%	78,737
Town of Newington	56,973	0.12274113%	537,249	65,086	0.14262002%	625,262
Town of Newmarket	46,999	0.10125340%	443,195	51,355	0.11253190%	493,352
Town of Newport	51,221	0.11034917%	483,008	59,207	0.12973763%	568,784
Town of Newton	16,920	0.03645200%	159,554	17,893	0.03920812%	171,893
Town of North Hampton	78,637	0.16941348%	741,538	81,166	0.17785540%	779,738
Town of Northfield	18,236	0.03928716%	171,963	21,485	0.04707911%	206,400
Town of Northumberland	5,702	0.01228424%	53,769	5,517	0.01208915%	53,000
Town of Northwood	25,153	0.05418896%	237,190	26,515	0.05810112%	254,722
Town of Nottingham	20,605	0.04439087%	194,303	21,192	0.04643707%	203,585
Town of Orford	3,138	0.00676042%	29,591	3,280	0.00718732%	31,510
Town of Ossipee	29,058	0.06260179%	274,014	32,162	0.07047514%	308,971
Town of Pelham	147,048	0.31679633%	1,386,646	152,866	0.33496837%	1,468,539
Town of Pembroke	33,823	0.07286738%	318,947	33,342	0.07306082%	320,307
Town of Peterborough	48,642	0.10479304%	458,689	51,724	0.11334047%	496,897
Town of Piermont	2,126	0.00458020%	20,048	2,549	0.00558551%	24,487
Town of Pittsburg	2,931	0.00631447%	27,639	3,132	0.00686301%	30,088
Town of Pittsfield	24,376	0.05251501%	229,863	23,318	0.05109568%	224,009

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



Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Plainfield	\$ 8,323	0.01793085%	\$ 78,485	\$ 9,750	0.02136474%	\$ 93,665
Town of Plaistow	52,959	0.11409347%	499,397	65,660	0.14387780%	630,776
Town of Plymouth	61,901	0.13335788%	583,719	68,608	0.15033762%	659,097
Town of Raymond	54,983	0.11845392%	518,483	60,838	0.13331157%	584,453
Town of Rindge	23,962	0.05162310%	225,959	26,904	0.05895352%	258,459
Town of Rollinsford	9,481	0.02042562%	89,405	9,139	0.02002588%	87,796
Town of Rumney	4,328	0.00932413%	40,813	4,682	0.01025946%	44,979
Town of Rye	66,883	0.14409097%	630,699	69,290	0.15183205%	665,649
Town of Salem	498,715	1.07441842%	4,702,826	557,477	1.22157422%	5,355,517
Town of Salisbury	171	0.00036840%	1,613	151	0.00033088%	1,451
Town of Sanbornton	19,518	0.04204906%	184,053	21,234	0.04652911%	203,989
Town of Sandown	21,386	0.04607343%	201,668	24,262	0.05316423%	233,078
Town of Sandwich	7,681	0.01654774%	72,431	7,663	0.01679159%	73,616
Town of Seabrook	189,536	0.40833135%	1,787,303	203,411	0.44572535%	1,954,109
Town of Shelburne	264	0.00056875%	2,489	469	0.00102770%	4,506
Town of South Hampton	3,443	0.00741751%	32,467	3,094	0.00677974%	29,723
Town of Springfield	5,016	0.01080634%	47,300	5,514	0.01208258%	52,971
Town of Stark	104	0.00022405%	981	103	0.00022570%	989
Town of Stewartstown	113	0.00024344%	1,066	109	0.00023885%	1,047
Town of Strafford	16,563	0.03568289%	156,187	15,980	0.03501625%	153,515
Town of Stratford	251	0.00054075%	2,367	245	0.00053686%	2,354
Town of Stratham	39,947	0.08606076%	376,696	42,697	0.09356001%	410,177
Town of Sugar Hill	5,318	0.01145696%	50,148	5,305	0.01162461%	50,964
Town of Sunapee	18,949	0.04082322%	178,687	20,194	0.04425020%	193,998
Town of Sutton	7,531	0.01622459%	71,016	8,567	0.01877248%	82,301
Town of Swanzy	30,510	0.06572994%	287,706	36,011	0.07890928%	345,947
Town of Tamworth	10,840	0.02335341%	102,220	12,461	0.02730523%	119,709
Town of Thornton	12,091	0.02604853%	114,017	12,593	0.02759447%	120,977
Town of Tilton	43,239	0.09315296%	407,739	45,190	0.09902281%	434,127
Town of Troy	5,251	0.01131262%	49,516	5,452	0.01194672%	52,376
Town of Troy Water And Sewer	426	0.00091776%	4,017	414	0.00090718%	3,977
Town of Tuftonboro	19,088	0.04112268%	179,998	19,518	0.04276891%	187,504
Town of Unity	396	0.00085313%	3,734	438	0.00095977%	4,208
Town of Wakefield	42,387	0.09131743%	399,705	42,921	0.09405085%	412,329
Town of Walpole	15,236	0.03282404%	143,674	18,099	0.03965952%	173,872
Town of Warner	10,368	0.02233655%	97,769	11,607	0.02543390%	111,505
Town of Warren	1,808	0.00389511%	17,049	2,025	0.00443729%	19,454
Town of Washington	2,748	0.00592022%	25,913	2,844	0.00623193%	27,321
Town of Waterville Valley	17,159	0.03696690%	161,807	18,864	0.04133583%	181,221
Town of Weare	29,332	0.06319209%	276,597	30,449	0.06672152%	292,515
Town of Webster	4,625	0.00996398%	43,613	4,740	0.01038655%	45,536
Town of Westmoreland	598	0.00128832%	5,639	607	0.00133009%	5,831
Town of Whitefield	14,720	0.03171238%	138,808	15,533	0.03403676%	149,221
Town of Wilmot	3,275	0.00705557%	30,883	3,394	0.00743712%	32,605
Town of Wilton	17,893	0.03854821%	168,729	19,588	0.04292230%	188,176
Town of Winchester	15,900	0.03425454%	149,935	15,679	0.03435669%	150,624
Town of Windham	159,181	0.34293534%	1,501,059	163,631	0.35855723%	1,571,955
Town of Wolfeboro	77,515	0.16699627%	730,958	82,581	0.18095602%	793,331
Town of Woodstock	17,681	0.03809148%	166,730	18,494	0.04052507%	177,666
Unity Sd	10,850	0.02337495%	102,314	8,892	0.01948464%	85,423

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Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2020			As of June 30, 2019		
	2020 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2019 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Village District of Eastman	\$ 594	0.00127970%	\$ 5,601	\$ 598	0.00131037%	\$ 5,745
Village District of Eidelweiss	378	0.00081435%	3,564	453	0.00099264%	4,352
Virtual Lrng Acad Charter Schl	54,704	0.11785285%	515,853	43,674	0.09570087%	419,563
Wakefield Sd	46,412	0.09998879%	437,660	43,665	0.09568115%	419,477
Warner Village Water District	342	0.00073680%	3,225	348	0.00076256%	3,343
Warren Sd	10,485	0.02258861%	98,872	8,992	0.01970376%	86,383
Washington Sd	4,610	0.00993166%	43,472	4,971	0.01089273%	47,755
Waterville Estates Village Dis	867	0.00186784%	8,176	1,002	0.00219564%	9,626
Waterville Valley Sd	5,603	0.01207096%	52,836	5,158	0.01130249%	49,551
Weare Sd	94,261	0.20307341%	888,871	83,516	0.18300485%	802,314
Weeks Public Library	318	0.00068509%	2,999	318	0.00069682%	3,055
Wentworth Sd	9,173	0.01976207%	86,500	7,375	0.01616051%	70,849
Westmoreland Sd	15,988	0.03444412%	150,765	14,216	0.03115088%	136,569
White Mountains Reg Sd	136,137	0.29328996%	1,283,757	124,676	0.27319690%	1,197,726
Wilton-Lyndeborough Coop Sd	77,298	0.16652877%	728,911	70,659	0.15483188%	678,800
Winchester Sd	48,536	0.10456468%	457,689	43,417	0.09513771%	417,094
Windham Sd	367,120	0.79091363%	3,461,900	319,483	0.70006870%	3,069,179
Winnacunnet Coop Sd	181,274	0.39053192%	1,709,393	162,083	0.35516517%	1,557,084
Winnisquam Reg Sd	175,738	0.37860530%	1,657,189	151,161	0.33123229%	1,452,159
Woodsville Fire District	1,187	0.00255724%	11,193	1,382	0.00302831%	13,276
Woodsville Water & Light Dept	960	0.00206820%	9,053	1,028	0.00225261%	9,876
Total for All Entities	\$ 46,417,205	100.0000%	\$ 437,708,995	\$ 45,635,946	100.0000%	\$ 438,411,116

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

The proportionate shares are based on actual employer contributions during the relevant fiscal year, as provided by the NHRS. Employer contributions do not include contributions required to separately finance specific liabilities of 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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Allenstown Sd	0.09702437%	\$ 424,684	\$ -	\$ 1,589	\$ 2,731	\$ 4,468	\$ 8,788	\$ (1,231)	\$ -	\$ -	\$ (1,231)	\$ 40,048	\$ 30,357	\$ 70,405
Alton Sd	0.13346560%	584,191	-	2,186	3,756	4,967	10,909	(1,693)	-	-	(1,693)	55,089	37,068	92,157
Amherst Sd	0.42466150%	1,858,782	-	6,955	11,951	17,857	36,763	(5,386)	-	-	(5,386)	175,283	131,780	307,063
Andover Sd	0.06219677%	272,241	-	1,019	1,750	4,405	7,174	(789)	-	-	(789)	25,672	31,242	56,914
Andros coggin Valley Reg Refuse	0.00402006%	17,596	-	66	113	-	179	(51)	(72)	(123)	1,659	1,659	(488)	1,171
Ashland Electric Dept - Emp	0.00068940%	3,018	-	11	19	-	30	(9)	-	(612)	(621)	285	(4,407)	(4,122)
Ashland Sd	0.05211430%	228,109	-	853	1,467	2,887	5,207	(661)	-	-	(661)	21,511	20,602	42,113
Auburn Sd	0.12969329%	567,679	-	2,124	3,650	2,788	8,562	(1,645)	-	-	(1,645)	53,532	20,642	74,174
Barnstead Sd	0.12720714%	556,797	-	2,083	3,580	11,655	17,318	(1,613)	-	-	(1,613)	52,506	80,179	132,685
Barrington Sd	0.24125753%	1,056,006	-	3,951	6,790	25,260	44,731	(3,060)	-	-	(3,060)	99,581	104,249	203,830
Bartlett Sd	0.07639193%	334,374	-	1,251	2,150	2,887	6,288	(969)	-	-	(969)	31,532	18,435	49,967
Bath Sd	0.01948415%	85,284	-	319	548	1,059	1,926	(247)	-	-	(247)	8,042	7,743	15,785
Bcep Solid Waste District	0.00170411%	7,459	-	28	48	-	76	(22)	-	(57)	(79)	703	(512)	191
Bedford Sd	1.09810360%	4,806,498	-	17,984	30,904	43,399	92,287	(13,927)	-	-	(13,927)	453,253	315,487	768,740
Belknap County	0.21486860%	940,499	-	3,519	6,047	-	9,566	(2,725)	(12,066)	-	(14,791)	88,689	(85,174)	3,515
Belknap County Conserv. Dist	0.00034255%	1,499	-	6	10	-	16	(4)	(9)	(13)	141	(64)	77	
Berlin - Emp/Fire/Pol	0.23262064%	1,018,201	-	3,810	6,547	-	10,357	(2,950)	(16,674)	(19,624)	96,016	(120,368)	(24,352)	
Berlin Housing Authority	0.00167395%	7,327	-	27	47	13	87	(21)	-	-	(21)	691	42	733
Berlin Water Works	0.00408685%	17,889	-	67	115	-	182	(52)	(98)	(150)	1,687	(635)	1,052	
Bethlehem Sd	0.04874917%	213,380	-	798	1,372	1,585	3,755	(618)	-	-	(618)	20,122	9,492	29,614
Bow Sd - Sau 67	0.46932167%	2,054,263	-	7,686	13,208	23,837	44,731	(5,952)	-	-	(5,952)	193,717	167,482	361,199
Brentwood Sd	0.08805787%	385,437	-	1,442	2,478	5,469	9,389	(1,117)	-	-	(1,117)	36,347	40,592	76,939
Brookline Public Library	0.00051705%	2,263	-	8	15	10	33	(7)	-	-	(7)	213	45	258
Brookline Sd	0.14774909%	646,711	-	2,420	4,158	5,003	11,581	(1,874)	-	-	(1,874)	60,985	35,692	96,677
Campton Sd	0.09991985%	437,358	-	1,636	2,812	4,332	8,780	(1,267)	-	-	(1,267)	41,243	30,823	72,066
Campton/Thornton Fire Dept	0.00000000%	0	-	-	-	-	-	-	(5,739)	(5,739)	-	(46,341)	(46,341)	
Candia Sd	0.07953732%	348,142	-	1,303	2,238	1,354	4,895	(1,009)	-	-	(1,009)	32,830	7,883	40,713
Carrroll County	0.23200880%	1,015,523	-	3,800	6,530	-	10,330	(2,943)	(6,307)	(9,250)	95,764	(42,604)	53,160	
Center Conway Fire Precinct	0.00424196%	18,567	-	69	119	-	188	(54)	(412)	(466)	1,751	(2,873)	(1,122)	
Central Hooksett Wtr Precinct	0.00133787%	5,856	-	22	38	-	60	(17)	(59)	(76)	552	(421)	131	
Cheshire County	0.23335097%	1,021,398	-	3,822	6,567	-	10,389	(2,960)	(21,317)	(24,277)	96,318	(165,193)	(68,875)	
Chester Sd - (Sau 82)	0.12185352%	533,364	-	1,996	3,429	7,210	12,635	(1,545)	-	-	(1,545)	50,296	53,845	104,141
Chesterfield Sd	0.08353368%	365,634	-	1,368	2,351	4,692	8,411	(1,059)	-	-	(1,059)	34,479	33,117	67,596
Chichester Sd	0.06719922%	294,137	-	1,101	1,891	4,269	7,261	(852)	-	-	(852)	27,737	28,981	56,718
City Of Claremont	0.22031701%	964,347	-	3,608	6,200	-	9,808	(2,794)	(13,017)	(15,811)	90,938	(107,299)	(16,361)	
City Of Concord	1.24804154%	5,462,790	-	20,440	35,124	-	55,564	(15,829)	(82,223)	(98,052)	515,141	(582,898)	(67,757)	
City Of Dover	1.67778521%	7,343,817	-	27,478	47,219	13,260	87,957	(21,279)	-	-	(21,279)	692,522	88,605	781,127
City Of Franklin	0.20286443%	887,956	-	3,322	5,709	-	9,031	(2,573)	(21,525)	(24,098)	83,734	(147,464)	(63,730)	
City Of Keene	0.66283396%	2,901,284	-	10,855	18,654	-	29,509	(8,407)	(41,289)	(49,696)	273,591	(290,737)	(17,146)	
City Of Laconia	0.50280063%	2,200,804	-	8,235	14,151	-	22,386	(6,377)	(34,400)	(40,777)	207,536	(241,678)	(34,142)	
City Of Lebanon	0.46413178%	2,031,547	-	7,601	13,062	-	20,663	(5,887)	(25,535)	(31,422)	191,575	(183,198)	8,377	
City Of Manchester	3.33456528%	14,595,692	-	54,611	93,846	-	148,457	(42,292)	(213,940)	(256,232)	1,376,374	(1,494,395)	(118,021)	
City Of Nashua	2.69560823%	11,798,920	-	44,147	75,864	-	120,011	(34,188)	(155,517)	(189,705)	1,112,638	(1,114,300)	(1,662)	
City Of Portsmouth	0.94913298%	4,154,440	-	15,544	26,712	-	42,256	(12,038)	(53,327)	(65,365)	391,764	(372,207)	19,557	
City Of Rochester	0.58405283%	2,556,452	-	9,565	16,437	-	26,002	(7,408)	(14,501)	(21,909)	241,073	(114,574)	126,499	
City Of Somersworth	0.25155543%	1,101,081	-	4,120	7,080	-	11,200	(3,190)	(11,475)	(14,665)	103,832	(81,364)	22,468	
Claremont Sd	0.42658320%	1,867,193	-	6,986	12,005	22,243	41,234	(5,410)	-	(5,410)	176,076	145,546	321,622	
Cochecho Academy Of The Arts	0.00595038%	26,045	-	97	167	-	264	(75)	(296)	(371)	2,456	(2,318)	138	
Colebrook Sd	0.07892763%	345,473	-	1,293	2,221	-	3,514	(1,001)	(2,738)	(3,739)	32,578	(20,142)	12,436	
Community College System Of Nh	0.98742912%	4,322,066	-	16,171	27,790	-	43,961	(12,523)	(14,232)	(26,755)	407,571	(109,308)	298,263	

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Concord Sd	1.30573566%	\$ 5,715,322	\$ -	\$ 21,384	\$ 36,748	\$ 69,844	\$ 127,976	\$ (16,561)	\$ -	\$ -	\$ (16,561)	\$ 538,955	\$ 492,048	\$ 1,031,003
Contoocook Valley Sd	0.69385048%	3,037,046	-	11,363	19,527	32,509	63,399	(8,800)	-	-	(8,800)	286,393	238,307	524,700
Conway Sd	0.40949256%	1,792,386	-	6,706	11,525	19,763	37,994	(5,194)	-	-	(5,194)	169,022	133,701	302,723
Conway Village Fire District	0.03151849%	137,959	-	516	887	-	1,403	(400)	-	(1,549)	(1,949)	13,010	(10,670)	2,340
Cook Memorial Library	0.00024344%	1,066	-	4	7	-	11	(3)	-	(4)	(7)	100	(26)	74
Coos County Institute	0.11764172%	514,928	-	1,927	3,311	-	5,238	(1,492)	-	(9,782)	(11,274)	48,558	(65,995)	(17,437)
Coos County Nursing Home	0.01952724%	85,472	-	320	550	219	1,089	(248)	-	-	(248)	8,060	1,553	9,613
Cornish Sd	0.03045207%	133,291	-	499	857	2,570	3,926	(386)	-	-	(386)	12,569	19,782	32,351
County Of Merrimack	0.70398681%	3,081,414	-	11,529	19,813	-	31,342	(8,929)	-	(46,348)	(55,277)	290,577	(325,878)	(35,301)
Croydon Village School	0.00525667%	23,009	-	86	148	1,491	1,725	(67)	-	-	(67)	2,170	9,218	11,388
Deerfield Community School	0.14133122%	618,619	-	2,315	3,978	7,703	13,996	(1,792)	-	-	(1,792)	58,336	50,240	108,576
Derry Coop Sd	0.89373542%	3,911,960	-	14,637	25,153	36,477	76,267	(11,335)	-	-	(11,335)	368,898	238,079	606,977
Derry Housing Authority	0.00027576%	1,207	-	5	8	-	13	(3)	-	(120)	(123)	114	(873)	(759)
Dover Housing Authority	0.00828572%	36,267	-	136	233	-	369	(105)	-	(21)	(126)	3,420	(365)	3,055
Dresden Sd	0.18781829%	822,098	-	3,076	5,286	9,356	17,718	(2,382)	-	-	(2,382)	77,524	61,635	139,159
Dunbarton Sd - Sau 67	0.05438285%	238,039	-	891	1,531	2,630	5,052	(690)	-	-	(690)	22,447	19,797	42,244
East Kingston Sd	0.04575459%	200,272	-	749	1,288	1,304	3,341	(580)	-	-	(580)	18,886	9,567	28,453
Epping Sd	0.27523200%	1,204,715	-	4,508	7,746	11,389	23,643	(3,491)	-	-	(3,491)	113,605	81,641	195,246
Epsom Sd	0.10777254%	471,730	-	1,765	3,033	5,192	9,990	(1,367)	-	-	(1,367)	44,484	36,327	80,811
Errol Sd	0.00600639%	26,291	-	98	169	393	660	(76)	-	-	(76)	2,479	2,763	5,242
Exeter Reg Coop Sd	0.91511542%	4,005,543	-	14,987	25,754	36,668	76,809	(11,606)	-	-	(11,606)	377,723	260,419	638,142
Exeter Sd	0.33416489%	1,462,670	-	5,473	9,405	13,300	28,178	(4,238)	-	-	(4,238)	137,930	97,549	235,479
Fall Mountain Reg Sd	0.45639758%	1,997,693	-	7,475	12,845	22,283	42,603	(5,788)	-	-	(5,788)	188,382	157,098	345,480
Farmington Sd - (Sau 61)	0.24426934%	1,069,189	-	4,000	6,875	8,755	19,630	(3,098)	-	-	(3,098)	100,825	63,166	163,991
Franklin Sd	0.22050444%	965,168	-	3,611	6,206	8,677	18,494	(2,797)	-	-	(2,797)	91,015	63,022	154,037
Freedom Sd	0.02340727%	102,456	-	383	659	1,305	2,347	(297)	-	-	(297)	9,662	9,055	18,717
Fremont - Police	0.02692752%	117,864	-	441	758	-	1,199	(342)	-	(1,728)	(2,070)	11,115	(10,928)	187
Fremont Sd - Sau 83	0.10230905%	447,816	-	1,676	2,879	2,790	7,345	(1,298)	-	-	(1,298)	42,229	19,802	62,031
Gilford Sd	0.36127337%	1,581,326	-	5,917	10,167	12,043	28,127	(4,582)	-	-	(4,582)	149,119	86,644	235,763
Gilmanston Sd	0.09929077%	434,605	-	1,626	2,794	-	4,420	(1,259)	-	(5,159)	(6,418)	40,983	(25,727)	15,256
Goffstown Sd	0.66760590%	2,922,171	-	10,934	18,789	25,318	55,041	(8,467)	-	-	(8,467)	275,561	183,777	459,338
Goffstown Village Precinct	0.00083159%	3,640	-	14	23	-	37	(11)	-	(5)	(16)	343	(37)	306
Governor Wentworth Reg Sd	0.71583586%	3,133,278	-	11,723	20,146	30,394	62,263	(9,079)	-	-	(9,079)	295,468	215,572	511,040
Grafton County	0.34387249%	1,505,161	-	5,632	9,678	-	15,310	(4,361)	-	(20,817)	(25,178)	141,937	(146,823)	(4,886)
Grantham Sd	0.07481062%	327,453	-	1,225	2,105	6,586	9,916	(949)	-	-	(949)	30,879	46,072	76,951
Great Bay Learning School	0.02416130%	105,756	-	396	680	-	1,076	(306)	-	(768)	(1,074)	9,973	6,127	3,846
Greenland Sd	0.11114413%	486,488	-	1,820	3,128	2,909	7,857	(1,410)	-	-	(1,410)	45,876	22,338	68,214
Grs Coop Sd	0.10382357%	454,445	-	1,700	2,922	6,537	11,159	(1,317)	-	-	(1,317)	42,854	45,183	88,037
Hampstead Sd	0.27752640%	1,214,758	-	4,545	7,811	8,493	20,849	(3,520)	-	-	(3,520)	114,552	57,938	172,490
Hampton Falls Sd	0.09870263%	432,030	-	1,616	2,778	5,963	10,357	(1,252)	-	-	(1,252)	40,740	41,199	81,939
Hampton Sd - Sau 90	0.36335234%	1,590,426	-	5,951	10,226	19,009	35,186	(4,608)	-	-	(4,608)	149,977	132,619	282,596
Hanover Sd	0.17919864%	784,369	-	2,935	5,043	10,909	18,887	(2,273)	-	-	(2,273)	73,966	78,563	152,529
Harrisville Sd	0.01529821%	66,962	-	251	431	850	1,532	(194)	-	-	(194)	6,314	6,156	12,470
Haverhill Coop Sd	0.18261548%	799,324	-	2,991	5,139	5,214	13,344	(2,316)	-	-	(2,316)	75,376	35,210	110,586
Henniker Sd	0.11384141%	498,294	-	1,864	3,204	3,293	8,361	(1,444)	-	-	(1,444)	46,989	22,167	69,156
Hill Sd	0.01434166%	62,775	-	235	404	1,200	1,839	(182)	-	-	(182)	5,920	8,936	14,856
Hillsboro-Deering Sd	0.36300548%	1,588,908	-	5,945	10,216	21,651	37,812	(4,604)	-	-	(4,604)	149,834	151,441	301,275
Hillsborough County	0.72085771%	3,155,259	-	11,806	20,287	-	32,093	(9,143)	-	(47,852)	(56,995)	297,541	(356,886)	(59,345)
Hinsdale Sd	0.17665863%	773,251	-	2,893	4,972	8,761	16,626	(2,241)	-	-	(2,241)	72,918	66,421	139,339
Holderness Sd	0.06108511%	267,375	-	1,000	1,719	3,103	5,822	(775)	-	-	(775)	25,213	21,380	46,593

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions
Hollis Sd	0.21246217%	\$ 929,966	\$ -	\$ 3,480	\$ 5,979	\$ 11,588	\$ 21,047	\$ (2,695)	\$ -	\$ (2,695)	\$ 87,696	\$ 84,903	\$ 172,599
Hollis-Brookline Coop	0.35255462%	1,543,163	-	5,774	9,922	15,125	30,821	(4,471)	-	(4,471)	145,520	110,335	255,855
Hooksett Public Library	0.00221685%	9,703	-	36	62	47	145	(28)	-	(28)	915	285	1,200
Hooksett Sd	0.31046893%	1,358,950	-	5,085	8,738	14,951	28,774	(3,938)	-	(3,938)	128,149	102,832	230,981
Hooksett Sewer Commission	0.00256586%	11,231	-	42	72	97	211	(33)	-	(33)	1,059	701	1,760
Hooksett Village Wtr Precinct	0.00215006%	9,411	-	35	61	60	156	(27)	-	(27)	887	336	1,223
Hopkinton Sd	0.30070531%	1,316,214	-	4,925	8,463	16,687	30,075	(3,814)	-	(3,814)	124,119	120,119	244,238
Hudson Sd	0.74769474%	3,272,727	-	12,245	21,043	31,540	64,828	(9,483)	-	(9,483)	308,618	214,899	523,517
Inter-Lakes Sd	0.38747917%	1,696,031	-	6,346	10,905	21,504	38,755	(4,914)	-	(4,914)	159,936	153,973	313,909
Jackson Sd	0.01653913%	72,393	-	271	465	279	1,015	(210)	-	(210)	6,827	2,489	9,316
Jaffrey-Rindge Coop Sd	0.37517770%	1,642,187	-	6,144	10,559	21,080	37,783	(4,758)	-	(4,758)	154,858	143,420	298,278
John Stark Sd	0.18651489%	816,392	-	3,055	5,249	3,100	11,404	(2,366)	-	(2,366)	76,986	18,498	95,484
Kearsarge Reg Sd - Sau 65	0.58395373%	2,556,018	-	9,564	16,434	34,273	60,271	(7,406)	-	(7,406)	241,033	237,335	478,368
Keene Sd	0.86228156%	3,774,284	-	14,122	24,268	39,722	78,112	(10,936)	-	(10,936)	359,915	262,563	618,478
Kensington Sd	0.04510397%	197,424	-	739	1,269	3,448	5,456	(572)	-	(572)	18,617	25,700	44,317
Laconia Housing & Redevelopmnt	0.00766957%	33,570	-	126	216	332	674	(97)	-	(97)	3,166	2,455	5,621
Laconia Sd	0.52970229%	2,318,555	-	8,675	14,908	34,347	57,930	(6,718)	-	(6,718)	218,640	246,898	465,538
Laconia Water Works	0.00631447%	27,639	-	103	178	-	281	(80)	(179)	(259)	2,606	(1,132)	1,474
Lafayette Reg Sd	0.04044406%	177,027	-	662	1,138	1,898	3,698	(513)	-	(513)	16,694	13,276	29,970
Lakes Region Mutual Fire Aid	0.00917117%	40,143	-	150	258	-	408	(116)	(128)	(244)	3,785	(3,833)	(48)
Lakes Region Planning Comm.	0.00135726%	5,941	-	22	38	8	68	(17)	-	(17)	560	29	589
Land & Comm Heritage Inv Prog	0.00260033%	11,382	-	43	73	47	163	(33)	-	(33)	1,073	380	1,453
Landaff Sd	0.00281361%	12,315	-	46	79	237	362	(36)	-	(36)	1,161	1,637	2,798
Lebanon Sd	0.62471017%	2,734,413	-	10,231	17,581	34,293	62,105	(7,923)	-	(7,923)	257,855	247,252	505,107
Lempster Sd	0.02802194%	122,655	-	459	789	1,028	2,276	(355)	-	(355)	11,566	5,601	17,167
Lincoln-Woodstock Coop Sd	0.11085976%	485,243	-	1,816	3,120	1,084	6,020	(1,406)	-	(1,406)	45,758	6,624	52,382
Lisbon Reg Sd	0.09925630%	434,454	-	1,626	2,793	4,989	9,408	(1,259)	-	(1,259)	40,969	34,314	75,283
Litchfield Sd	0.34646851%	1,516,524	-	5,674	9,751	17,676	33,101	(4,394)	-	(4,394)	143,008	127,324	270,332
Littleton Public Library	0.00089622%	3,923	-	15	25	4	44	(11)	-	(11)	370	(23)	347
Littleton Sd	0.23975162%	1,049,414	-	3,926	6,747	11,110	21,783	(3,041)	-	(3,041)	98,960	80,947	179,907
Littleton Water & Light Dept	0.00752092%	32,920	-	123	212	26	361	(95)	-	(95)	3,104	223	3,327
Londonderry Sd	1.24313388%	5,441,309	-	20,359	34,986	61,940	117,285	(15,767)	-	(15,767)	513,115	428,019	941,134
Lyme Sd	0.08160767%	357,204	-	1,337	2,297	6,073	9,707	(1,035)	-	(1,035)	33,684	45,274	78,958
Lyndeborough - Police	0.00000000%	0	-	-	-	-	-	-	(400)	(400)	-	(4,745)	(4,745)
Madison Sd	0.04533017%	198,414	-	742	1,276	200	2,218	(575)	-	(575)	18,710	830	19,540
Manchester Sd	3.13839233%	13,737,026	-	51,398	88,325	127,074	266,797	(39,804)	-	(39,804)	1,295,402	837,381	2,132,783
Marlborough Sd	0.04752333%	208,014	-	778	1,337	1,577	3,692	(603)	-	(603)	19,616	11,499	31,115
Marlow Sd	0.01311583%	57,409	-	215	369	1,554	2,138	(166)	-	(166)	5,414	10,736	16,150
Mascenic Reg Sd	0.23173950%	1,014,345	-	3,795	6,522	11,711	22,028	(2,939)	-	(2,939)	95,653	85,936	181,589
Mascoma Valley Regional Sd	0.33275162%	1,456,484	-	5,450	9,365	13,090	27,905	(4,220)	-	(4,220)	137,346	93,015	230,361
Mason Sd (Sau 89)	0.01997966%	87,453	-	327	562	1,059	1,948	(253)	-	(253)	8,247	9,198	17,445
Maxfield Public Library	0.00000000%	0	-	-	-	-	-	-	-	-	-	(245)	(245)
Meriden Village Water District	0.00032746%	1,433	-	5	9	-	14	(4)	(7)	(11)	135	(47)	88
Merrimack Sd	0.95649016%	4,186,643	-	15,665	26,919	36,018	78,602	(12,131)	-	(12,131)	394,801	255,708	650,509
Merrimack Valley Sd	0.60895739%	2,665,461	-	9,973	17,138	25,829	52,940	(7,723)	-	(7,723)	251,353	170,808	422,161
Merrimack Village District	0.00630370%	27,592	-	103	177	74	354	(80)	-	(80)	2,602	652	3,254
Middleton Sd	0.02853899%	124,918	-	467	803	1,492	2,762	(362)	-	(362)	11,780	10,738	22,518
Milan Sd	0.02165792%	94,799	-	355	610	1,895	2,860	(275)	-	(275)	8,940	13,758	22,698
Milford Area Communication Ctr	0.00210482%	9,213	-	34	59	-	93	(27)	(26)	(53)	869	(180)	689
Milford Sd	0.65878159%	2,883,546	-	10,789	18,540	38,838	68,167	(8,355)	-	(8,355)	271,918	276,666	548,584

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Share of Contributions	Total Deferred Inflows of Resources	Share of Plan OPEB Expense	Proportionate Share of Contributions	Net Amortization of Deferred Amounts from Changes in Proportion and Share of Contributions	Total Employer OPEB Expense
Milton Sd	0.13418731%	\$ 587,350	\$ -	\$ 2,198	\$ 3,776	\$ 3,526	\$ 9,500	\$ (1,702)	\$ -	\$ -	\$ (1,702)	\$ 55,387	\$ 26,005	\$ 81,392	
Monadnock Reg Sd- Sau 93	0.43697375%	1,912,673	-	7,156	12,298	23,963	43,417	(5,542)	-	(5,542)	180,365	166,895	347,260		
Monroe Sd	0.03252027%	142,344	-	533	915	1,328	2,776	(412)	-	(412)	13,423	9,197	22,620		
Mont Vernon Sd	0.05990882%	262,226	-	981	1,686	4,760	7,427	(760)	-	(760)	24,728	36,193	60,921		
Moultonborough Sd - Sau 45	0.21004496%	919,386	-	3,440	5,911	7,619	16,970	(2,664)	-	(2,664)	86,698	57,283	143,981		
Nashua Airport Authority	0.00164810%	7,214	-	27	46	13	86	(21)	-	(21)	680	99	779		
Nashua Housing Redevelop Auth	0.00809183%	35,419	-	133	228	-	361	(103)	-	(137)	3,340	(371)	2,969		
Ne Interstate Water Pol Cntrl	0.00000000%	0	-	-	-	-	-	-	-	-	-	-	(308)	(308)	
Nelson Sd	0.01561921%	68,367	-	256	440	547	1,243	(198)	-	(198)	6,447	4,569	11,016		
New Boston Sd	0.11706004%	512,382	-	1,917	3,294	4,649	9,860	(1,485)	-	(1,485)	48,318	32,691	81,009		
New Castle Sd	0.01972544%	86,340	-	323	555	418	1,296	(250)	-	(250)	8,142	3,073	11,215		
New London-Springfield Wtr Sys	0.00109011%	4,772	-	18	31	-	49	(14)	-	(10)	(24)	450	(64)	386	
Newfields Sd	0.03678377%	161,006	-	602	1,035	1,967	3,604	(467)	-	(467)	15,183	13,122	28,305		
Newfound Area Sd	0.32231152%	1,410,787	-	5,279	9,071	12,262	26,612	(4,088)	-	(4,088)	133,037	89,585	222,622		
Newington Sd	0.01868057%	81,767	-	306	526	902	1,734	(237)	-	(237)	7,711	5,398	13,109		
Newmarket Sd	0.30450132%	1,332,830	-	4,987	8,570	26,430	39,987	(3,862)	-	(3,862)	125,686	186,823	312,509		
Newmarket Housing Authority	0.00021544%	943	-	4	6	117	127	(3)	-	(3)	89	830	919		
Newport Sd	0.23189462%	1,015,024	-	3,798	6,526	19,218	29,542	(2,941)	-	(2,941)	95,717	136,857	232,574		
Next Charter School	0.01671794%	73,176	-	274	470	2,557	3,301	(212)	-	(212)	6,900	18,001	24,901		
Nh Comm Development Fin Auth	0.00194324%	8,506	-	32	55	3	90	(25)	-	(25)	802	23	825		
Nh Municipal Bond Bank	0.00135510%	5,931	-	22	38	12	72	(17)	-	(17)	559	78	637		
North Conway Wtr Precinct	0.01553088%	67,980	-	254	437	-	691	(197)	-	(197)	6,411	(9,246)	(2,835)		
North Country Charter Academy	0.00930259%	40,718	-	152	262	614	1,028	(118)	-	(118)	3,840	4,551	8,391		
North Country Edu Srvc Ag Inc	0.01741811%	76,241	-	285	490	765	1,540	(221)	-	(221)	7,189	4,187	11,376		
North Hampton Sd	0.13859085%	606,625	-	2,270	3,900	5,260	11,430	(1,758)	-	(1,758)	57,205	34,676	91,881		
Northumberland Sd	0.09317666%	407,843	-	1,526	2,622	4,148	8,296	(1,182)	-	(1,182)	38,460	27,412	65,872		
Northwood Sd	0.08364786%	366,134	-	1,370	2,354	3,745	7,469	(1,061)	-	(1,061)	34,526	27,692	62,218		
Nottingham Sd	0.12195047%	533,788	-	1,997	3,432	5,100	10,529	(1,547)	-	(1,547)	50,336	35,205	85,541		
Oyster River Coop Sd	0.70332542%	3,078,519	-	11,519	19,794	35,830	67,143	(8,920)	-	(8,920)	290,304	248,079	538,383		
Pease Development Authority	0.08910489%	390,020	-	1,459	2,508	4,783	8,750	(1,130)	-	(1,130)	36,779	31,963	68,742		
Pelham Sd	0.41737110%	1,826,871	-	6,835	11,746	20,489	39,070	(5,293)	-	(5,293)	172,274	143,651	315,925		
Pembroke Sd	0.38900877%	1,702,726	-	6,371	10,948	12,139	29,458	(4,934)	-	(4,934)	160,567	77,190	237,757		
Pemi Baker Coop	0.20183033%	883,430	-	3,305	5,680	8,492	17,477	(2,560)	-	(2,560)	83,307	58,692	141,999		
Penacook Boscawen Water Prncnt	0.00000000%	0	-	-	-	-	-	-	-	-	-	-	(62)	(62)	
Piermont Sd	0.01623751%	71,073	-	266	457	471	1,194	(206)	-	(206)	6,702	3,418	10,120		
Pittsburg Sd	0.03778125%	165,372	-	619	1,063	3,611	5,293	(479)	-	(479)	15,595	25,320	40,915		
Pittsfield Sd	0.14241271%	623,353	-	2,332	4,008	6,919	13,259	(1,806)	-	(1,806)	58,782	48,996	107,778		
Plainfield Sd	0.07620019%	333,535	-	1,248	2,145	6,120	9,513	(966)	-	(966)	31,452	43,940	75,392		
Plaistow Public Library	0.00111812%	4,894	-	18	31	-	49	(14)	-	(14)	462	(72)	390		
Plymouth Sd	0.12836404%	561,861	-	2,102	3,613	6,361	12,076	(1,628)	-	(1,628)	52,983	41,236	94,219		
Plymouth Village Water & Sewer	0.00384125%	16,813	-	63	108	-	171	(49)	-	(49)	1,586	(1,758)	(172)		
Portsmouth Housing Authority	0.00969684%	42,444	-	159	273	-	432	(123)	-	(162)	(285)	4,002	3,061		
Portsmouth Sd	0.93484302%	4,091,892	-	15,310	26,310	48,680	90,300	(11,857)	-	(11,857)	385,865	343,585	729,450		
Profile Sd	0.07936066%	347,369	-	1,300	2,233	1,179	4,712	(1,007)	-	(1,007)	32,757	8,361	41,118		
Prospect Mountain High School	0.13616503%	596,007	-	2,230	3,832	6,021	12,083	(1,727)	-	(1,727)	56,203	43,214	99,417		
Raymond Sd	0.31407966%	1,374,755	-	5,144	8,839	6,914	20,897	(3,983)	-	(3,983)	129,639	48,683	178,322		
Richmond-Pol	0.00000000%	0	-	-	-	-	-	-	-	-	-	-	(323)	(323)	
Rivendell Interstate Sd	0.04420775%	193,501	-	724	1,244	699	2,667	(561)	-	(561)	18,247	11,953	30,200		
Rochester Sd	1.05791376%	4,630,584	-	17,326	29,773	44,406	91,505	(13,417)	-	(13,417)	436,664	306,073	742,737		
Rockingham County	0.55767684%	2,441,002	-	9,133	15,695	-	24,828	(7,073)	-	(7,073)	230,186	(247,472)	(17,286)		

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Rockingham Planning Comm	0.00222116%	\$ 9,722	\$ -	\$ 36	\$ 63	\$ -	\$ 99	\$ (28)	\$ -	\$ (5)	\$ (33)	\$ 917	\$ (115)	\$ 802
Rollinsford Sd	0.04583861%	200,640	-	751	1,290	3,620	5,661	(581)	-	-	(581)	18,920	25,952	44,872
Rumney Sd	0.04154063%	181,827	-	680	1,169	1,897	3,746	(527)	-	-	(527)	17,146	15,229	32,375
Rye Sd	0.17425004%	762,708	-	2,854	4,904	8,950	16,708	(2,210)	-	-	(2,210)	71,923	61,667	133,590
Rye Water District	0.00152530%	6,676	-	25	43	-	68	(19)	-	(35)	(54)	630	(300)	330
Salem Housing Authority	0.00206820%	9,053	-	34	58	-	92	(26)	-	(122)	(148)	854	(911)	(57)
Salem Sd	1.06426701%	4,658,392	-	17,430	29,952	56,295	103,677	(13,498)	-	-	(13,498)	439,286	392,543	831,829
Sanborn Regional Sd	0.49086325%	2,148,553	-	8,039	13,815	28,277	50,131	(6,226)	-	-	(6,226)	202,609	194,526	397,135
Sanbornton Public Library	0.00049120%	2,150	-	8	14	7	29	(6)	-	-	(6)	203	56	259
Sandown Public Library	0.00063769%	2,791	-	10	18	107	135	(8)	-	-	(8)	263	772	1,035
Sau 02	0.00709004%	31,034	-	116	200	-	316	(90)	-	(755)	(845)	2,926	(3,441)	(515)
Sau 03	0.29218692%	1,278,928	-	4,785	8,223	7,950	20,958	(3,706)	-	-	(3,706)	120,603	50,275	170,878
Sau 06	0.00555613%	24,320	-	91	156	286	533	(70)	-	-	(70)	2,293	1,483	3,776
Sau 07	0.00526313%	23,037	-	86	148	-	234	(67)	-	(400)	(467)	2,172	(2,814)	(642)
Sau 09	0.00711374%	31,137	-	117	200	-	317	(90)	-	(54)	(144)	2,936	(204)	2,732
Sau 13	0.00876184%	38,351	-	143	247	786	1,176	(111)	-	-	(111)	3,617	6,496	10,113
Sau 15	0.00440139%	19,265	-	72	124	-	196	(56)	-	(199)	(255)	1,817	(1,501)	316
Sau 16	0.02375197%	103,965	-	389	668	2,838	3,895	(301)	-	-	(301)	9,804	20,695	30,499
Sau 18 - Emp/Teach	0.00000000%	0	-	-	-	-	-	-	-	-	-	-	(7,040)	(7,040)
Sau 19	0.01392372%	60,945	-	228	392	317	937	(177)	-	-	(177)	5,747	2,006	7,753
Sau 20	0.00350517%	15,342	-	57	99	180	336	(44)	-	-	(44)	1,447	1,297	2,744
Sau 21	0.01461742%	63,982	-	239	411	3,323	3,973	(185)	-	-	(185)	6,033	24,521	30,554
Sau 23	0.03070629%	134,404	-	503	864	2,015	3,382	(389)	-	-	(389)	12,674	13,886	26,560
Sau 24	0.03475435%	152,123	-	569	978	4,488	6,035	(441)	-	-	(441)	14,345	33,753	48,098
Sau 29	0.01935058%	84,699	-	317	545	-	862	(245)	-	(1,501)	(1,746)	7,987	(9,104)	(1,117)
Sau 34	0.00415363%	18,181	-	68	117	-	185	(53)	-	(181)	(234)	1,714	(1,032)	682
Sau 35	0.01807304%	79,107	-	296	509	3,659	4,464	(229)	-	-	(229)	7,460	26,506	33,966
Sau 39	0.01785114%	78,136	-	292	502	5,455	6,249	(226)	-	-	(226)	7,368	37,899	45,267
Sau 41	0.01056936%	46,263	-	173	297	117	587	(134)	-	-	(134)	4,363	2,728	7,091
Sau 42	2.65853146%	11,636,631	-	43,540	74,820	118,016	236,376	(33,718)	-	-	(33,718)	1,097,334	807,802	1,905,136
Sau 44	0.02862516%	125,295	-	469	806	256	1,531	(363)	-	-	(363)	11,815	1,454	13,269
Sau 46	0.01047456%	45,848	-	172	295	1,896	2,363	(133)	-	-	(133)	4,323	14,800	19,123
Sau 48	0.01615996%	70,734	-	265	455	855	1,575	(205)	-	-	(205)	6,670	9,081	15,751
Sau 50	0.00855502%	37,446	-	140	241	214	595	(109)	-	-	(109)	3,531	228	3,759
Sau 53	0.06791663%	297,277	-	1,112	1,911	2,612	5,635	(861)	-	-	(861)	28,033	19,376	47,409
Sau 55	0.00999629%	43,755	-	164	281	881	1,326	(127)	-	-	(127)	4,126	6,665	10,791
Sau 56	0.01025697%	44,896	-	168	289	-	457	(130)	-	(9)	(139)	4,234	166	4,400
Sau 58	0.00223409%	9,779	-	37	63	55	155	(28)	-	-	(28)	922	377	1,299
Sau 67	0.00685306%	29,996	-	112	193	524	829	(87)	-	-	(87)	2,829	3,362	6,191
Sau 70	0.00874676%	38,285	-	143	246	249	638	(111)	-	-	(111)	3,610	1,854	5,464
Seabrook Sd	0.23862703%	1,044,492	-	3,908	6,716	16,472	27,096	(3,026)	-	-	(3,026)	98,496	115,465	213,961
Seacoast Charter School	0.03056625%	133,791	-	501	860	4,275	5,636	(388)	-	-	(388)	12,617	30,207	42,824
Shaker Regional Sd - Sau 80	0.36102777%	1,580,251	-	5,913	10,161	14,561	30,635	(4,579)	-	-	(4,579)	149,018	102,964	251,982
Somersworth Housing Authority	0.00323587%	14,164	-	53	91	14	158	(41)	-	-	(41)	1,336	93	1,429
Somersworth Sd	0.34058276%	1,490,761	-	5,578	9,585	13,868	29,031	(4,320)	-	-	(4,320)	140,579	94,911	235,490
Souhegan Coop Sd	0.27523200%	1,204,715	-	4,508	7,746	12,416	24,670	(3,491)	-	-	(3,491)	113,605	83,442	197,047
South Hampton Sd	0.02734116%	119,675	-	448	769	1,337	2,554	(347)	-	-	(347)	11,285	9,809	21,094
Southern Nh Planning Comm	0.00391881%	17,153	-	64	110	254	428	(50)	-	-	(50)	1,618	1,866	3,484
Stark Sd	0.00643081%	28,148	-	105	181	-	286	(82)	-	(120)	(202)	2,654	(820)	1,834
State Of New Hampshire	19.84917661%	86,881,629	-	325,079	558,624	-	883,703	(251,753)	-	(422,890)	(674,643)	8,192,941	(2,764,499)	5,428,442

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense	
Stewartstown Sd	0.01894556%	\$ 82,926	\$ -	\$ 310	\$ 533	\$ 1,467	\$ 2,310	\$ (240)	\$ -	\$ -	\$ (240)	\$ 7,820	\$ 10,441	\$ 18,261	
Stoddard Sd	0.01310290%	57,353	-	215	369	1,124	1,708	(166)	-	-	(166)	5,408	7,864	13,272	
Stratford County	0.69235104%	3,030,483	-	11,339	19,485	-	30,824	(8,781)	-	(26,861)	(35,642)	285,775	(185,957)	99,818	
Stratford Sd	0.09634574%	421,714	-	1,578	2,711	3,486	7,775	(1,222)	-	-	(1,222)	39,768	22,267	62,035	
Stratford Sd	0.01879260%	82,257	-	308	529	223	1,060	(238)	-	-	(238)	7,757	1,613	9,370	
Stratham Sd	0.17980402%	787,018	-	2,945	5,060	9,995	18,000	(2,280)	-	-	(2,280)	74,216	70,059	144,275	
Sullivan County	0.20264038%	886,975	-	3,319	5,703	-	9,022	(2,570)	-	(11,182)	(13,752)	83,642	(79,552)	4,090	
Sunapee Sd	0.18127976%	793,478	-	2,969	5,102	7,876	15,947	(2,299)	-	-	(2,299)	74,825	56,070	130,895	
Swnh District Fire Mutual Aid	0.01204941%	52,741	-	197	339	-	536	(153)	-	(426)	(579)	4,974	(8,417)	(3,443)	
Tamworth Sd	0.07231801%	316,542	-	1,184	2,035	-	3,219	(917)	-	(368)	(1,285)	29,850	(6,008)	23,842	
Thornton Public School Library	0.00018097%	792	-	3	5	-	8	(2)	-	(1)	(3)	75	(2)	73	
Thornton Sd	0.06980601%	305,547	-	1,143	1,965	5,397	8,505	(885)	-	-	(885)	28,813	37,394	66,207	
Tilton-Northfield Fire Dist	0.07958902%	348,368	-	1,303	2,240	-	3,543	(1,009)	-	(4,464)	(5,473)	32,851	(30,739)	2,112	
Timberlane Reg Sd	1.07102743%	4,687,983	-	17,541	30,142	52,838	100,521	(13,584)	-	-	(13,584)	442,077	346,790	788,867	
Town Of Albany	0.00013573%	594	-	2	4	-	6	(2)	-	-	(82)	56	(583)	(527)	
Town Of Alexandria	0.01000707%	43,802	-	164	282	-	446	(127)	-	(174)	(301)	1,131	(1,136)	2,995	
Town Of Allentown	0.06415725%	280,822	-	1,051	1,806	-	2,857	(814)	-	(2,168)	(2,982)	26,482	(16,159)	10,323	
Town Of Alstead	0.00834173%	36,513	-	137	235	-	372	(106)	-	(1,004)	(1,110)	3,443	(6,842)	(3,399)	
Town Of Alton	0.09204346%	402,883	-	1,507	2,590	-	4,097	(1,167)	-	(6,441)	(7,608)	37,992	(41,492)	(3,500)	
Town Of Amherst	0.13339881%	583,899	-	2,185	3,754	-	5,939	(1,692)	-	(6,535)	(8,227)	55,062	(43,730)	11,332	
Town Of Andover	0.00874029%	38,257	-	143	246	1,372	1,761	(111)	-	-	(111)	3,608	9,785	13,393	
Town Of Antrim	0.03572813%	156,385	-	585	1,006	-	1,591	(453)	-	(855)	(1,308)	14,747	(5,600)	9,147	
Town Of Ashland	0.02727006%	119,364	-	447	767	-	1,214	(346)	-	(1,690)	(2,036)	11,256	(11,265)	(9)	
Town Of Atkinson	0.05487190%	240,179	-	899	1,544	1,862	4,305	(696)	-	-	(696)	22,649	18,972	41,621	
Town Of Auburn	0.06449979%	282,321	-	1,056	1,815	-	2,871	(818)	-	(8,250)	(9,068)	26,623	(54,444)	(27,821)	
Town Of Barnstead	0.05536525%	242,339	-	907	1,558	-	2,465	(702)	-	(570)	(1,272)	22,853	(4,416)	18,437	
Town Of Barrington	0.07480631%	327,434	-	1,225	2,105	-	3,330	(949)	-	(6,865)	(7,814)	30,877	(46,649)	(15,772)	
Town Of Bartlett	0.02322630%	101,664	-	380	654	8	1,042	(295)	-	-	(295)	9,587	1,846	11,433	
Town Of Bedford	0.45146406%	1,976,099	-	7,394	12,706	-	20,100	(5,726)	-	(34,867)	(40,593)	186,346	(244,690)	(58,344)	
Town Of Belmont	0.13920916%	609,331	-	2,280	3,918	-	6,198	(1,766)	-	(8,061)	(9,827)	57,460	(60,865)	(3,405)	
Town Of Bennington	0.01281852%	56,108	-	210	361	-	571	(163)	-	(746)	(909)	5,291	(5,381)	(90)	
Town Of Bethlehem	0.03275294%	143,363	-	536	922	-	1,458	(415)	-	(1,460)	(1,875)	13,519	(9,509)	4,010	
Town Of Boscawen	0.04127564%	180,667	-	676	1,162	-	1,838	(523)	-	(1,214)	(1,737)	17,037	(8,518)	8,519	
Town Of Bow	0.13740379%	601,429	-	2,250	3,867	-	6,117	(1,743)	-	(2,894)	(4,637)	56,715	(18,226)	38,489	
Town Of Bradford	0.01729531%	75,703	-	283	487	-	770	(219)	-	(149)	(368)	7,139	(828)	6,311	
Town Of Brentwood	0.04095249%	179,253	-	671	1,153	-	1,824	(519)	-	(1,658)	(2,177)	16,904	(13,041)	3,863	
Town Of Bristol	0.09591271%	419,819	-	1,571	2,699	239	4,509	(1,216)	-	-	(1,216)	39,589	(2,395)	37,194	
Town Of Brookline	0.06679420%	292,364	-	1,094	1,880	-	2,974	(847)	-	(2,497)	(3,344)	27,570	(18,019)	9,551	
Town Of Campton	0.05780400%	253,013	-	947	1,627	4,590	7,164	(733)	-	-	(733)	23,859	37,980	61,839	
Town Of Canaan	0.03856975%	168,823	-	632	1,085	-	1,717	(489)	-	(628)	(1,117)	15,920	(5,674)	10,246	
Town Of Candia	0.02957093%	129,435	-	484	832	-	1,316	(375)	-	(2,396)	(2,771)	12,206	(19,441)	(7,235)	
Town Of Canterbury	0.01242643%	54,392	-	204	350	-	554	(158)	-	(1,514)	(1,672)	5,129	(10,301)	(5,172)	
Town Of Carroll	0.02971958%	130,085	-	487	836	71	1,394	(377)	-	-	(377)	12,267	(1,367)	10,900	
Town Of Center Harbor	0.01954017%	85,529	-	320	550	739	1,609	(248)	-	-	(248)	8,065	4,881	12,946	
Town Of Charlestown	0.03296622%	144,296	-	540	928	-	1,468	(418)	-	(1,339)	(1,757)	13,607	(9,290)	4,317	
Town Of Chester	0.04745223%	207,703	-	777	1,335	-	2,112	(602)	-	(6,194)	(6,796)	19,586	(41,799)	(22,213)	
Town Of Chesterfield	0.03286281%	143,843	-	538	925	-	1,463	(417)	-	(323)	(740)	13,564	(3,578)	9,986	
Town Of Chichester	0.02650310%	116,006	-	434	746	-	1,180	(336)	-	(42)	(378)	10,939	(1,332)	9,607	
Town Of Clarksville	0.00025852%	1,132	-	4	7	-	11	(3)	-	-	(3)	107	-	107	
Town Of Colebrook	0.02924131%	127,992	-	479	823	-	1,302	(371)	-	(1,556)	(1,927)	12,070	(9,223)	2,847	

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
Town Of Conway	0.16255395%	\$ 711,513	\$ -	\$ 2,662	\$ 4,575	\$ -	\$ 7,237	\$ (2,062)	\$ -	\$ (7,103)	\$ (9,165)	\$ 67,096	\$ (54,179)	\$ 12,917
Town Of Cornish	0.00135079%	5,913	-	22	38	-	60	(17)	-	(32)	(49)	558	(133)	425
Town Of Croydon	0.00034685%	1,518	-	6	10	4	20	(4)	-	-	(4)	143	139	282
Town Of Danville	0.03143446%	137,591	-	515	885	1,945	3,345	(399)	-	-	(399)	12,975	13,484	26,459
Town Of Deerfield	0.04382427%	191,823	-	718	1,233	-	1,951	(556)	-	(259)	(815)	18,089	(1,876)	16,213
Town Of Deering	0.00732727%	32,052	-	120	206	-	326	(93)	-	(2,898)	(2,991)	3,023	(20,640)	(17,617)
Town Of Derry	0.90923829%	3,979,818	-	14,891	25,589	-	40,480	(11,532)	-	(58,073)	(69,605)	375,297	(399,005)	(23,708)
Town Of Dorchester	0.00034470%	1,509	-	6	10	129	145	(4)	-	-	(4)	142	820	962
Town Of Dublin	0.01343898%	58,824	-	220	378	-	598	(170)	-	(2,875)	(3,045)	5,547	(21,153)	(15,606)
Town Of Dunbarton	0.02690382%	117,760	-	441	757	-	1,198	(341)	-	(1,170)	(1,511)	11,105	(5,997)	5,108
Town Of Durham	0.31667999%	1,386,137	-	5,186	8,912	-	14,098	(4,016)	-	(23,159)	(27,175)	130,713	(158,655)	(27,942)
Town Of East Kingstons	0.02766862%	121,108	-	453	779	-	1,232	(351)	-	(902)	(1,253)	11,420	(5,919)	5,501
Town Of Effingham	0.00927027%	40,577	-	152	261	-	413	(118)	-	(1,988)	(2,106)	3,826	(14,246)	(10,420)
Town Of Enfield	0.04438440%	194,275	-	727	1,249	-	1,976	(563)	-	(2,289)	(2,852)	18,320	(20,623)	(2,303)
Town Of Epping	0.13673594%	598,506	-	2,239	3,848	-	6,087	(1,734)	-	(3,200)	(4,934)	56,439	(21,777)	34,662
Town Of Epsom	0.04830536%	211,437	-	791	1,359	-	2,150	(613)	-	(224)	(837)	19,939	(5,256)	14,683
Town Of Exeter	0.35324186%	1,546,171	-	5,785	9,941	-	15,726	(4,480)	-	(18,949)	(23,429)	145,804	(135,814)	9,990
Town Of Farmington	0.06844445%	299,588	-	1,121	1,926	-	3,047	(868)	-	(3,263)	(4,131)	28,251	(22,462)	5,789
Town Of Fitzwilliam	0.01567522%	68,612	-	257	441	-	698	(199)	-	(712)	(911)	6,470	(4,751)	1,719
Town Of Francesstown	0.00135726%	5,941	-	22	38	-	60	(17)	-	(20)	(37)	560	(461)	99
Town Of Franconia	0.01625475%	71,149	-	266	457	-	723	(206)	-	(219)	(425)	6,709	(1,803)	4,906
Town Of Freedom	0.01263756%	55,316	-	207	356	-	563	(160)	-	(1,025)	(1,185)	5,216	(7,014)	(1,798)
Town Of Gilford	0.19718550%	863,099	-	3,229	5,549	-	8,778	(2,501)	-	(15,048)	(17,549)	81,390	(108,885)	(27,495)
Town Of Gilmanton	0.04416466%	193,313	-	723	1,243	-	1,966	(560)	-	(1,251)	(1,811)	18,229	(11,925)	6,304
Town Of Goffstown	0.28752916%	1,258,541	-	4,709	8,092	-	12,801	(3,647)	-	(21,388)	(25,035)	118,680	(149,192)	(30,512)
Town Of Gorham	0.04259412%	186,438	-	698	1,199	-	1,897	(540)	-	(3,518)	(4,058)	17,581	(27,096)	(9,515)
Town Of Goshen	0.00097593%	4,272	-	16	27	-	43	(12)	-	(39)	(51)	403	(197)	206
Town Of Grafton	0.01112519%	48,696	-	182	313	1,780	2,275	(141)	-	-	(141)	4,592	13,138	17,730
Town Of Grantham	0.02499935%	109,424	-	409	704	-	1,113	(317)	-	(1,139)	(1,456)	10,319	(7,431)	2,888
Town Of Greenfield	0.01573232%	76,920	-	288	495	-	783	(223)	-	(304)	(527)	7,254	(2,382)	4,872
Town Of Greenland	0.06759993%	295,891	-	1,107	1,902	2,794	5,803	(857)	-	-	(857)	27,903	21,085	48,988
Town Of Greenville	0.02696845%	118,043	-	442	759	-	1,201	(342)	-	(1,187)	(1,529)	11,131	(7,747)	3,384
Town Of Groton	0.00059461%	2,603	-	10	17	-	27	(8)	-	(323)	(331)	245	(4,523)	(4,278)
Town Of Hampstead	0.09756512%	427,051	-	1,598	2,746	-	4,344	(1,237)	-	(3,288)	(4,525)	40,271	(19,582)	20,689
Town Of Hampton	0.56127464%	2,456,750	-	9,192	15,796	-	24,988	(7,119)	-	(35,481)	(42,600)	231,672	(243,458)	(11,786)
Town Of Hampton Falls	0.03293175%	144,145	-	539	927	-	1,466	(418)	-	(2,314)	(2,732)	13,593	(15,147)	(1,554)
Town Of Hancock	0.01636462%	71,629	-	268	461	1,147	1,876	(208)	-	-	(208)	6,755	6,572	13,327
Town Of Hanover	0.30036492%	1,314,724	-	4,919	8,453	-	13,372	(3,810)	-	(19,573)	(23,383)	123,979	(147,037)	(23,058)
Town Of Harrisville	0.00475255%	20,802	-	78	134	-	212	(60)	-	(431)	(491)	1,962	(2,990)	(1,028)
Town Of Haverhill	0.03236515%	141,665	-	530	911	-	1,441	(410)	-	(4,452)	(4,862)	13,359	(30,045)	(16,686)
Town Of Hebron	0.00581250%	25,442	-	95	164	-	259	(74)	-	(212)	(286)	2,399	(1,501)	898
Town Of Henniker	0.06276983%	274,749	-	1,028	1,767	-	2,795	(796)	-	(3,019)	(3,815)	25,909	(19,635)	6,274
Town Of Hillsborough	0.10054461%	440,093	-	1,647	2,830	-	4,477	(1,275)	-	(5,605)	(6,880)	41,501	(38,474)	3,027
Town Of Hinsdale	0.03552562%	155,499	-	582	1,000	-	1,582	(451)	-	(8,290)	(8,741)	14,664	(61,080)	(46,416)
Town Of Holderness	0.03314288%	145,069	-	543	933	-	1,476	(420)	-	(916)	(1,336)	13,680	(6,785)	6,895
Town Of Hollis	0.14237824%	623,202	-	2,332	4,007	-	6,339	(1,806)	-	(8,382)	(10,188)	58,768	(62,076)	(3,308)
Town Of Hooksett	0.33918458%	1,484,641	-	5,555	9,546	-	15,101	(4,302)	-	(25,577)	(29,879)	140,002	(178,357)	(38,355)
Town Of Hopkinton	0.08398395%	367,605	-	1,375	2,364	-	3,739	(1,065)	-	(5,164)	(6,229)	34,665	(34,238)	427
Town Of Hudson	0.60660697%	2,655,173	-	9,935	17,072	-	27,007	(7,694)	-	(39,555)	(47,249)	250,383	(276,457)	(26,074)
Town Of Jackson	0.01306628%	57,192	-	214	368	971	1,553	(166)	-	-	(166)	5,393	7,058	12,451

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town Of Jaffrey	0.09562833%	\$ 418,574	\$ -	\$ 1,566	\$ 2,691	\$ -	\$ 4,257	\$ (1,213)	\$ -	\$ (4,434)	\$ (5,647)	\$ 39,472	\$ (30,449)	\$ 9,023
Town Of Jefferson	0.00076480%	3,348	-	13	22	45	80	(10)	-	(10)	316	301	617	
Town Of Kensington	0.02431857%	106,445	-	398	684	-	1,082	(308)	-	(888)	10,038	(5,595)	4,443	
Town Of Kingston	0.05789879%	253,428	-	948	1,629	-	2,577	(734)	-	(5,413)	(6,147)	23,898	(37,825)	(13,927)
Town Of Lancaster	0.04452875%	194,906	-	729	1,253	-	1,982	(565)	-	(2,034)	(2,599)	18,380	(17,454)	926
Town Of Lee	0.05958997%	260,831	-	976	1,677	-	2,653	(756)	-	(1,337)	(2,093)	24,596	(6,120)	18,476
Town Of Lempsster	0.00135295%	5,922	-	22	38	19	79	(17)	-	(17)	558	(5)	553	
Town Of Lincoln	0.05234051%	229,099	-	857	1,473	-	2,330	(664)	-	(1,868)	(2,532)	21,604	(14,583)	7,021
Town Of Lisbon	0.01614488%	70,668	-	264	454	-	718	(205)	-	(1,020)	(1,225)	6,664	(7,297)	(633)
Town Of Litchfield	0.09987460%	437,160	-	1,636	2,811	-	4,447	(1,267)	-	(8,757)	(10,024)	41,224	(62,323)	(21,099)
Town Of Littleton	0.13499305%	590,877	-	2,211	3,799	509	6,519	(1,712)	-	-	(1,712)	55,720	8,279	63,999
Town Of Londonderry	0.83001766%	3,633,062	-	13,593	23,360	-	36,953	(10,527)	-	(41,489)	(52,016)	342,598	(299,702)	42,896
Town Of Loudon	0.05938531%	259,935	-	973	1,671	-	2,644	(753)	-	(3,853)	(4,606)	24,512	(29,059)	(4,547)
Town Of Lyme	0.01261817%	55,231	-	207	355	-	562	(160)	-	(910)	(1,070)	5,208	(6,113)	(905)
Town Of Madison	0.02384030%	104,351	-	390	671	-	1,061	(302)	-	(833)	(1,135)	9,840	(6,159)	3,681
Town Of Marlborough	0.01815491%	79,466	-	297	511	-	808	(230)	-	(252)	(482)	7,494	(2,577)	4,917
Town Of Marlow	0.00106426%	4,658	-	17	30	-	47	(13)	-	(40)	(53)	439	(292)	147
Town Of Mason	0.01029791%	45,075	-	169	290	-	459	(131)	-	(3,984)	(4,115)	4,251	(26,258)	(22,007)
Town Of Meredith	0.10752048%	470,627	-	1,761	3,026	-	4,787	(1,364)	-	(7,634)	(8,998)	44,380	(52,738)	(8,358)
Town Of Merrimack	0.57624969%	2,522,297	-	9,437	16,218	-	25,655	(7,309)	-	(28,824)	(36,133)	237,853	(204,291)	33,562
Town Of Middleton	0.01771326%	77,533	-	290	499	-	789	(225)	-	(1,604)	(1,829)	7,311	(11,797)	(4,486)
Town Of Milford	0.21546752%	943,121	-	3,529	6,064	-	9,593	(2,733)	-	(10,779)	(13,512)	88,936	(72,400)	16,536
Town Of Milton	0.05304929%	232,202	-	869	1,493	-	2,362	(673)	-	(2,550)	(3,223)	21,897	(18,233)	3,664
Town Of Monroe	0.00084451%	3,696	-	14	24	181	219	(11)	-	-	(11)	349	1,214	1,563
Town Of Mont Vernon	0.02164284%	94,733	-	354	609	-	963	(274)	-	(219)	(493)	8,933	(1,726)	7,207
Town Of Moultonborough	0.09515222%	416,490	-	1,558	2,678	-	4,236	(1,207)	-	(3,448)	(4,655)	39,275	(24,724)	14,551
Town Of Nelson	0.00104487%	4,573	-	17	29	-	46	(13)	-	(35)	(48)	431	(262)	169
Town Of New Boston	0.04655817%	203,789	-	762	1,310	-	2,072	(590)	-	(137)	(727)	19,217	185	19,402
Town Of New Castle	0.03338633%	146,135	-	547	940	-	1,487	(423)	-	(2,414)	(2,837)	13,781	(18,489)	(4,708)
Town Of New Durham	0.02713864%	118,788	-	444	764	-	1,208	(344)	-	(273)	(617)	11,202	(2,073)	9,129
Town Of New Hampton	0.02899787%	126,926	-	475	816	-	1,291	(368)	-	(1,723)	(2,091)	11,969	(12,107)	(138)
Town Of New Ipswich	0.03351774%	146,710	-	549	943	107	1,599	(425)	-	-	(425)	13,835	903	14,738
Town Of New London	0.07028644%	307,650	-	1,151	1,978	-	3,129	(891)	-	(1,826)	(2,717)	29,011	(11,720)	17,291
Town Of Newbury	0.02326723%	101,843	-	381	655	-	1,036	(295)	-	(1,171)	(1,466)	9,604	(6,074)	3,530
Town Of Newfields	0.01681704%	73,610	-	275	473	-	748	(213)	-	(623)	(836)	6,941	(4,408)	2,533
Town Of Newington	0.12274113%	537,249	-	2,010	3,454	-	5,464	(1,557)	-	(10,848)	(12,405)	50,663	(74,202)	(23,539)
Town Of Newmarket	0.10125340%	443,195	-	1,658	2,850	-	4,508	(1,284)	-	(6,155)	(7,439)	41,793	(42,078)	(285)
Town Of Newport	0.11034917%	483,008	-	1,807	3,106	-	4,913	(1,400)	-	(10,580)	(11,980)	45,548	(71,007)	(25,459)
Town Of Newton	0.03645200%	159,554	-	597	1,026	-	1,623	(462)	-	(1,504)	(1,966)	15,046	(11,061)	3,985
Town Of North Hampton	0.16941348%	741,538	-	2,775	4,768	-	7,543	(2,149)	-	(4,606)	(6,755)	69,927	(33,243)	36,684
Town Of Northfield	0.03928716%	171,963	-	643	1,106	-	1,749	(498)	-	(4,252)	(4,750)	16,216	(31,894)	(15,678)
Town Of Northumberland	0.01228424%	53,769	-	201	346	107	654	(156)	-	-	(156)	5,070	2,816	7,886
Town Of Northwood	0.05418896%	237,190	-	887	1,525	-	2,412	(687)	-	(2,134)	(2,821)	22,367	(15,636)	6,731
Town Of Nottingham	0.04439087%	194,303	-	727	1,249	-	1,976	(563)	-	(1,116)	(1,679)	18,323	(7,519)	10,804
Town Of Orford	0.00676042%	29,591	-	111	190	-	301	(86)	-	(233)	(319)	2,790	1,203	3,993
Town Of Ossipee	0.06260179%	274,014	-	1,025	1,762	-	2,787	(794)	-	(4,296)	(5,090)	25,839	(29,054)	(3,215)
Town Of Pelham	0.31679633%	1,386,646	-	5,188	8,916	-	14,104	(4,018)	-	(9,916)	(13,934)	130,761	(60,538)	70,223
Town Of Pembroke	0.07286738%	318,947	-	1,193	2,051	-	3,244	(924)	-	(1,05)	(1,029)	30,077	(4,047)	26,030
Town Of Peterborough	0.10479304%	458,689	-	1,716	2,949	-	4,665	(1,329)	-	(4,664)	(5,993)	43,254	(36,810)	6,444
Town Of Piermont	0.00458020%	20,048	-	75	129	-	204	(58)	-	(549)	(607)	1,891	(3,735)	(1,844)

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
Town Of Pittsburg	0.00631447%	\$ 27,639	\$ -	\$ 103	\$ 178	\$ -	\$ 281	\$ (80)	\$ -	\$ (300)	\$ (380)	\$ 2,606	\$ (1,934)	\$ 672
Town Of Pittsfield	0.05251501%	229,863	-	860	1,478	774	3,112	(666)	-	-	(666)	21,676	95	21,771
Town Of Plainfield	0.01793085%	78,485	-	294	505	-	799	(227)	-	(1,874)	(2,101)	7,401	(13,645)	(6,244)
Town Of Plaistow	0.11409347%	499,397	-	1,869	3,211	-	5,080	(1,447)	-	(16,253)	(17,700)	47,093	(118,635)	(71,542)
Town Of Plymouth	0.13335788%	583,719	-	2,184	3,753	-	5,937	(1,691)	-	(9,265)	(10,956)	55,045	(63,284)	(8,239)
Town Of Raymond	0.11845392%	518,483	-	1,940	3,334	-	5,274	(1,502)	-	(8,107)	(9,609)	48,893	(57,452)	(8,559)
Town Of Rindge	0.05162310%	225,959	-	845	1,453	-	2,298	(655)	-	(4,000)	(4,655)	21,308	(28,165)	(6,857)
Town Of Rollinsford	0.02042562%	89,405	-	335	575	219	1,129	(259)	-	-	(259)	8,431	(186)	8,245
Town Of Rumney	0.00932413%	40,813	-	153	262	-	415	(118)	-	(510)	(628)	3,849	(3,598)	251
Town Of Rye	0.14409097%	630,699	-	2,360	4,055	-	6,415	(1,827)	-	(4,224)	(6,051)	59,475	(36,362)	23,113
Town Of Salem	1.07441842%	4,702,826	-	17,596	30,238	-	47,834	(13,627)	-	(80,301)	(93,928)	443,477	(558,406)	(114,929)
Town Of Salisbury	0.00036840%	1,613	-	6	10	21	37	(5)	-	-	(5)	152	140	292
Town Of Sanbornton	0.04204906%	184,053	-	689	1,183	-	1,872	(533)	-	(2,444)	(2,977)	17,356	(17,203)	153
Town Of Sandown	0.04607343%	201,668	-	755	1,297	-	2,052	(584)	-	(3,869)	(4,453)	19,017	(27,229)	(8,212)
Town Of Sandwich	0.01654774%	72,431	-	271	466	-	737	(210)	-	(133)	(343)	6,830	811	7,641
Town Of Seabrook	0.40833135%	1,787,303	-	6,687	11,492	-	18,179	(5,179)	-	(20,405)	(25,584)	168,543	(147,078)	21,465
Town Of Shelburne	0.00056875%	2,489	-	9	16	-	25	(7)	-	(251)	(235)	235	(1,617)	(1,382)
Town Of South Hampton	0.00741751%	32,467	-	121	209	348	678	(94)	-	-	(94)	3,062	1,323	4,385
Town Of Springfield	0.01080634%	47,300	-	177	304	-	481	(137)	-	(696)	(833)	4,460	(4,929)	(469)
Town Of Stark	0.00022405%	981	-	4	6	-	10	(3)	-	(1)	(4)	92	(8)	84
Town Of Stewartstown	0.00024344%	1,066	-	4	7	2	13	(3)	-	-	(3)	100	21	121
Town Of Strafford	0.03568289%	156,187	-	584	1,004	364	1,952	(453)	-	-	(453)	14,728	4,237	18,965
Town Of Stratford	0.00054075%	2,367	-	9	15	2	26	(7)	-	-	(7)	223	12	235
Town Of Stratham	0.08606076%	376,696	-	1,409	2,422	-	3,831	(1,092)	-	(4,093)	(5,185)	35,522	(29,363)	6,159
Town Of Sugar Hill	0.01145696%	50,148	-	188	322	-	510	(145)	-	(91)	(236)	4,729	(395)	4,334
Town Of Sunapee	0.04082322%	178,687	-	669	1,149	-	1,818	(518)	-	(1,870)	(2,388)	16,850	(12,795)	4,055
Town Of Sutton	0.01622459%	71,016	-	266	457	-	723	(206)	-	(1,390)	(1,596)	6,697	(9,459)	(2,762)
Town Of Swanzey	0.06572994%	287,706	-	1,076	1,850	-	2,926	(834)	-	(7,192)	(8,026)	27,131	(50,975)	(23,844)
Town Of Tamworth	0.02335341%	102,220	-	382	657	-	1,039	(296)	-	(2,157)	(2,453)	9,639	(11,899)	(2,260)
Town Of Thornton	0.02604853%	114,017	-	427	733	-	1,160	(330)	-	(844)	(1,174)	10,752	(5,908)	4,844
Town Of Tilton	0.09315296%	407,739	-	1,526	2,622	-	4,148	(1,181)	-	(3,203)	(4,384)	38,450	(24,166)	14,284
Town Of Troy	0.01131262%	49,516	-	185	318	-	503	(143)	-	(346)	(489)	4,669	(3,281)	1,388
Town Of Troy Water And Sewer	0.00091776%	4,017	-	15	26	6	47	(12)	-	-	(12)	379	43	422
Town Of Tuftonboro	0.04112268%	179,998	-	673	1,157	-	1,830	(522)	-	(898)	(1,420)	16,974	(7,463)	9,511
Town Of Unity	0.00085313%	3,734	-	14	24	-	38	(11)	-	(58)	(69)	352	(336)	16
Town Of Wakefield	0.09131743%	399,705	-	1,496	2,570	-	4,066	(1,158)	-	(1,492)	(2,650)	37,692	(4,556)	33,136
Town Of Walpole	0.03282404%	143,674	-	538	924	-	1,462	(416)	-	(3,730)	(4,146)	13,548	(22,578)	(9,030)
Town Of Warner	0.02233655%	97,769	-	366	629	-	995	(283)	-	(1,690)	(1,973)	9,220	(13,209)	(3,989)
Town Of Warren	0.00389511%	17,049	-	64	110	-	174	(49)	-	(296)	(345)	1,608	(2,157)	(549)
Town Of Washington	0.00592022%	25,913	-	97	167	-	264	(75)	-	(170)	(245)	2,444	(1,294)	1,150
Town Of Waterville Valley	0.03696690%	161,807	-	605	1,040	-	1,645	(469)	-	(2,384)	(2,853)	15,258	(16,568)	(1,310)
Town Of Weare	0.06319209%	276,597	-	1,035	1,778	-	2,813	(801)	-	(1,926)	(2,727)	26,083	(13,620)	12,463
Town Of Webster	0.00996398%	43,613	-	163	280	-	443	(126)	-	(231)	(357)	4,113	(1,227)	2,886
Town Of Westmoreland	0.00128832%	5,639	-	21	36	-	57	(16)	-	(23)	(39)	532	(159)	373
Town Of Whitefield	0.03171238%	138,808	-	519	892	-	1,411	(402)	-	(1,269)	(1,671)	13,090	(7,358)	5,732
Town Of Wilnot	0.00705557%	30,883	-	116	199	-	315	(89)	-	(209)	(298)	2,912	(1,586)	1,326
Town Of Wilton	0.03854821%	168,729	-	631	1,085	-	1,716	(489)	-	(2,386)	(2,875)	15,911	(16,890)	(979)
Town Of Winchester	0.03425454%	149,935	-	561	964	-	1,525	(434)	-	(56)	(490)	14,139	(3,228)	10,911
Town Of Windham	0.34293534%	1,501,059	-	5,616	9,651	-	15,267	(4,349)	-	(8,524)	(12,873)	141,550	(67,288)	74,262
Town Of Wolfeboro	0.16699627%	730,958	-	2,735	4,700	-	7,435	(2,118)	-	(7,617)	(9,735)	68,929	(52,448)	16,481

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Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources				OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of	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	Total Employer OPEB Expense
Town Of Woodstock	0.03809148%	\$ 166,730	\$ -	\$ 624	\$ 1,072	\$ -	\$ 1,696	\$ (483)	\$ -	\$ (1,328)	\$ (1,811)	\$ 15,723	\$ (8,451)	\$ 7,272
Unity Sd	0.02337495%	102,314	-	383	658	2,122	3,163	(296)	-	-	(296)	9,648	15,607	25,255
Village District Of Eastman	0.00127970%	5,601	-	21	36	-	57	(16)	-	(17)	(33)	528	(153)	375
Village District Of Eidelweiss	0.00081435%	3,564	-	13	23	-	36	(10)	-	(97)	(107)	336	(709)	(373)
Virtual Lrng Acad Charter Schl	0.11785285%	515,853	-	1,930	3,317	12,088	17,335	(1,495)	-	-	(1,495)	48,645	92,948	141,593
Wakefield Sd	0.09998879%	437,660	-	1,638	2,814	2,350	6,802	(1,268)	-	-	(1,268)	41,271	19,123	60,394
Warner Village Water District	0.00073680%	3,225	-	12	21	-	33	(9)	-	(14)	(23)	304	(101)	203
Warren Sd	0.02258861%	98,872	-	370	636	1,574	2,580	(286)	-	-	(286)	9,324	11,160	20,484
Washington Sd	0.00993166%	43,472	-	163	280	-	443	(126)	-	(525)	(651)	4,099	(3,737)	362
Waterville Estates Village Dis	0.00186784%	8,176	-	31	53	-	84	(24)	-	(179)	(203)	771	(1,339)	(568)
Waterville Valley Sd	0.01207096%	52,836	-	198	340	420	958	(153)	-	-	(153)	4,982	1,817	6,799
Weare Sd	0.20307341%	888,871	-	3,326	5,715	10,951	19,992	(2,576)	-	-	(2,576)	83,821	69,948	153,769
Weeks Public Library	0.00068509%	2,999	-	11	19	-	30	(9)	-	(7)	(16)	283	(46)	237
Wentworth Sd	0.01976207%	86,500	-	324	556	1,965	2,845	(251)	-	-	(251)	8,157	13,809	21,966
Westmoreland Sd	0.03444412%	150,765	-	564	969	1,797	3,330	(437)	-	-	(437)	14,217	12,973	27,190
White Mountains Reg Sd	0.29328996%	1,283,757	-	4,803	8,254	10,964	24,021	(3,720)	-	-	(3,720)	121,058	71,286	192,344
Wilton-Lyndeborough Coop Sd	0.16652877%	728,911	-	2,727	4,687	6,383	13,797	(2,112)	-	-	(2,112)	68,736	48,640	117,376
Winchester Sd	0.10456468%	457,689	-	1,712	2,943	5,144	9,799	(1,326)	-	-	(1,326)	43,160	37,374	80,534
Windham Sd	0.79091363%	3,461,900	-	12,953	22,259	49,573	84,785	(10,031)	-	-	(10,031)	326,457	354,785	681,242
Winnacunnet Coop Sd	0.39053192%	1,709,393	-	6,396	10,991	19,299	36,686	(4,953)	-	-	(4,953)	161,196	138,601	299,797
Winnisquam Reg Sd	0.37860530%	1,657,189	-	6,201	10,655	25,850	42,706	(4,802)	-	-	(4,802)	156,273	178,221	334,494
Woodsville Fire District	0.00255724%	11,193	-	42	72	-	114	(32)	-	(257)	(289)	1,056	(1,625)	(569)
Woodsville Water & Light Dept	0.00206820%	9,053	-	34	58	-	92	(26)	-	(101)	(127)	854	(877)	(23)
Total for All Employers	100.000000%	\$ 437,708,995	\$ -	\$ 1,637,732	\$ 2,814,339	\$ 2,235,023	\$ 6,687,094	\$ (1,268,293)	\$ -	\$ (2,235,023)	\$ (3,503,316)	\$41,275,963	\$ -	\$ 41,275,963

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



Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Allentown Sd	0.0970%	424,684	393,014	461,163
Alton Sd	0.1335%	584,191	540,625	634,370
Amherst Sd	0.4247%	1,858,782	1,720,164	2,018,443
Andover Sd	0.0622%	272,241	251,939	295,625
Androscoggin Valley Reg Refuse	0.0040%	17,596	16,284	19,108
Ashland Electric Dept - Emp	0.0007%	3,018	2,793	3,277
Ashland Sd	0.0521%	228,109	211,098	247,703
Auburn Sd	0.1297%	567,679	525,345	616,440
Barnstead Sd	0.1272%	556,797	515,274	604,624
Barrington Sd	0.2413%	1,056,006	977,255	1,146,712
Bartlett Sd	0.0764%	334,374	309,439	363,096
Bath Sd	0.0195%	85,284	78,924	92,609
Bcep Solid Waste District	0.0017%	7,459	6,903	8,100
Bedford Sd	1.0981%	4,806,498	4,448,057	5,219,356
Belknap County	0.2149%	940,499	870,362	1,021,284
Belknap County Conserv. Dist	0.0003%	1,499	1,388	1,628
Berlin - Emp/Fire/Pol	0.2326%	1,018,201	942,270	1,105,661
Berlin Housing Authority	0.0017%	7,327	6,781	7,956
Berlin Water Works	0.0041%	17,889	16,554	19,425
Bethlehem Sd	0.0487%	213,380	197,467	231,708
Bow Sd - Sau 67	0.4693%	2,054,263	1,901,068	2,230,716
Brentwood Sd	0.0881%	385,437	356,693	418,545
Brookline Public Library	0.0005%	2,263	2,094	2,458
Brookline Sd	0.1477%	646,711	598,483	702,261
Campton Sd	0.0999%	437,358	404,742	474,925
Campton/Thornton Fire Dept	0.0000%	0	0	0
Candia Sd	0.0795%	348,142	322,180	378,046
Carroll County	0.2320%	1,015,523	939,791	1,102,753
Center Conway Fire Precinct	0.0042%	18,567	17,183	20,162
Central Hooksett Wtr Precinct	0.0013%	5,856	5,419	6,359
Cheshire County	0.2334%	1,021,398	945,228	1,109,132
Chester Sd - (Sau 82)	0.1219%	533,364	493,589	579,178
Chesterfield Sd	0.0835%	365,634	338,367	397,041
Chichester Sd	0.0672%	294,137	272,202	319,402
City Of Claremont	0.2203%	964,347	892,432	1,047,181
City Of Concord	1.2480%	5,462,790	5,055,406	5,932,021
City Of Dover	1.6778%	7,343,817	6,796,156	7,974,619
City Of Franklin	0.2029%	887,956	821,737	964,227
City Of Keene	0.6628%	2,901,284	2,684,922	3,150,492
City Of Laconia	0.5028%	2,200,804	2,036,680	2,389,843
City Of Lebanon	0.4641%	2,031,547	1,880,045	2,206,048
City Of Manchester	3.3346%	14,595,692	13,507,228	15,849,400
City Of Nashua	2.6956%	11,798,920	10,919,023	12,812,397
City Of Portsmouth	0.9491%	4,154,440	3,844,626	4,511,289
City Of Rochester	0.5841%	2,556,452	2,365,806	2,776,040
City Of Somersworth	0.2516%	1,101,081	1,018,968	1,195,659
Claremont Sd	0.4266%	1,867,193	1,727,948	2,027,577
Cocheco Academy Of The Arts	0.0060%	26,045	24,103	28,283
Colebrook Sd	0.0789%	345,473	319,710	375,148
Community College System Of Nh	0.9874%	4,322,066	3,999,751	4,693,313

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Concord Sd	1.3057%	\$ 5,715,322	\$ 5,289,106	\$ 6,206,244
Contoocook Valley Sd	0.6939%	3,037,046	2,810,560	3,297,915
Conway Sd	0.4095%	1,792,386	1,658,720	1,946,344
Conway Village Fire District	0.0315%	137,959	127,671	149,809
Cook Memorial Library	0.0002%	1,066	986	1,157
Coos County Institute	0.1176%	514,928	476,528	559,159
Coos County Nursing Home	0.0195%	85,472	79,098	92,814
Cornish Sd	0.0305%	133,291	123,351	144,741
County Of Merrimack	0.7040%	3,081,414	2,851,619	3,346,094
Croydon Village School	0.0053%	23,009	21,293	24,985
Deerfield Community School	0.1413%	618,619	572,486	671,756
Derry Coop Sd	0.8937%	3,911,960	3,620,228	4,247,981
Derry Housing Authority	0.0003%	1,207	1,117	1,311
Dover Housing Authority	0.0083%	36,267	33,563	39,383
Dresden Sd	0.1878%	822,098	760,790	892,712
Dunbarton Sd - Sau 67	0.0544%	238,039	220,287	258,485
East Kingston Sd	0.0458%	200,272	185,337	217,474
Epping Sd	0.2752%	1,204,715	1,114,874	1,308,195
Epsom Sd	0.1078%	471,730	436,551	512,250
Errol Sd	0.0060%	26,291	24,330	28,549
Exeter Reg Coop Sd	0.9151%	4,005,543	3,706,832	4,349,602
Exeter Sd	0.3342%	1,462,670	1,353,592	1,588,307
Fall Mountain Reg Sd	0.4564%	1,997,693	1,848,717	2,169,287
Farmington Sd - (Sau 61)	0.2443%	1,069,189	989,455	1,161,028
Franklin Sd	0.2205%	965,168	893,191	1,048,072
Freedom Sd	0.0234%	102,456	94,815	111,256
Fremont - Police	0.0269%	117,864	109,075	127,988
Fremont Sd - Sau 83	0.1023%	447,816	414,420	486,281
Gilford Sd	0.3613%	1,581,326	1,463,400	1,717,155
Gilmanton Sd	0.0993%	434,605	402,194	471,935
Goffstown Sd	0.6676%	2,922,171	2,704,252	3,173,173
Goffstown Village Precinct	0.0008%	3,640	3,368	3,953
Governor Wentworth Reg Sd	0.7158%	3,133,278	2,899,616	3,402,413
Grafton County	0.3439%	1,505,161	1,392,914	1,634,448
Grantham Sd	0.0748%	327,453	303,033	355,580
Great Bay Elearning School	0.0242%	105,756	97,869	114,840
Greenland Sd	0.1111%	486,488	450,208	528,275
Grs Coop Sd	0.1038%	454,445	420,555	493,480
Hampstead Sd	0.2775%	1,214,758	1,124,168	1,319,101
Hampton Falls Sd	0.0987%	432,030	399,812	469,140
Hampton Sd - Sau 90	0.3634%	1,590,426	1,471,821	1,727,037
Hanover Sd	0.1792%	784,369	725,875	851,742
Harrisville Sd	0.0153%	66,962	61,968	72,713
Haverhill Coop Sd	0.1826%	799,324	739,715	867,983
Henniker Sd	0.1138%	498,294	461,134	541,095
Hill Sd	0.0143%	62,775	58,093	68,167
Hillsboro-Deering Sd	0.3630%	1,588,908	1,470,416	1,725,388
Hillsborough County	0.7209%	3,155,259	2,919,958	3,426,282
Hinsdale Sd	0.1767%	773,251	715,586	839,670
Holderness Sd	0.0611%	267,375	247,436	290,341

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Hollis Sd	0.2125%	929,966	860,614	1,009,846
Hollis-Brookline Coop	0.3526%	1,543,163	1,428,083	1,675,714
Hooksett Public Library	0.0022%	9,703	8,980	10,537
Hooksett Sd	0.3105%	1,358,950	1,257,608	1,475,678
Hooksett Sewer Commission	0.0026%	11,231	10,393	12,196
Hooksett Village Wtr Precinct	0.0022%	9,411	8,709	10,219
Hopkinton Sd	0.3007%	1,316,214	1,218,058	1,429,271
Hudson Sd	0.7477%	3,272,727	3,028,666	3,553,840
Inter-Lakes Sd	0.3875%	1,696,031	1,569,551	1,841,713
Jackson Sd	0.0165%	72,393	66,995	78,612
Jaffrey-Rindge Coop Sd	0.3752%	1,642,187	1,519,722	1,783,243
John Stark Sd	0.1865%	816,392	755,511	886,517
Kearsarge Reg Sd - Sau 65	0.5840%	2,556,018	2,365,405	2,775,569
Keene Sd	0.8623%	3,774,284	3,492,819	4,098,479
Kensington Sd	0.0451%	197,424	182,701	214,382
Laconia Housing & Redevelopmnt	0.0077%	33,570	31,067	36,454
Laconia Sd	0.5297%	2,318,555	2,145,650	2,517,709
Laconia Water Works	0.0063%	27,639	25,578	30,013
Lafayette Reg Sd	0.0404%	177,027	163,826	192,233
Lakes Region Mutual Fire Aid	0.0092%	40,143	37,149	43,591
Lakes Region Planning Comm.	0.0014%	5,941	5,498	6,451
Land & Comm Heritage Inv Prog	0.0026%	11,382	10,533	12,360
Landaff Sd	0.0028%	12,315	11,397	13,373
Lebanon Sd	0.6247%	2,734,413	2,530,496	2,969,287
Lempster Sd	0.0280%	122,655	113,508	133,190
Lincoln-Woodstock Coop Sd	0.1109%	485,243	449,056	526,923
Lisbon Reg Sd	0.0993%	434,454	402,055	471,771
Litchfield Sd	0.3465%	1,516,524	1,403,430	1,646,787
Littleton Public Library	0.0009%	3,923	3,630	4,260
Littleton Sd	0.2398%	1,049,414	971,155	1,139,555
Littleton Water & Light Dept	0.0075%	32,920	30,465	35,747
Londonderry Sd	1.2431%	5,441,309	5,035,527	5,908,694
Lyme Sd	0.0816%	357,204	330,566	387,886
Lyndeborough - Police	0.0000%	0	0	0
Madison Sd	0.0453%	198,414	183,618	215,457
Manchester Sd	3.1384%	13,737,026	12,712,596	14,916,978
Marlborough Sd	0.0475%	208,014	192,501	225,881
Marlow Sd	0.0131%	57,409	53,128	62,340
Mascenic Reg Sd	0.2317%	1,014,345	938,701	1,101,473
Mascoma Valley Regional Sd	0.3328%	1,456,484	1,347,867	1,581,590
Mason Sd (Sau 89)	0.0200%	87,453	80,931	94,965
Maxfield Public Library	0.0000%	0	0	0
Meriden Village Water District	0.0003%	1,433	1,326	1,556
Merrimack Sd	0.9565%	4,186,643	3,874,427	4,546,258
Merrimack Valley Sd	0.6090%	2,665,461	2,466,686	2,894,413
Merrimack Village District	0.0063%	27,592	25,534	29,962
Middleton Sd	0.0285%	124,918	115,602	135,648
Milan Sd	0.0217%	94,799	87,729	102,941
Milford Area Communication Ctr	0.0021%	9,213	8,526	10,004
Milford Sd	0.6588%	2,883,546	2,668,508	3,131,231

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Milton Sd	0.1342%	587,350	543,549	637,801
Monadnock Reg Sd- Sau 93	0.4370%	1,912,673	1,770,037	2,076,964
Monroe Sd	0.0325%	142,344	131,729	154,571
Mont Vernon Sd	0.0599%	262,226	242,671	284,750
Moultonborough Sd - Sau 45	0.2100%	919,386	850,823	998,357
Nashua Airport Authority	0.0016%	7,214	6,676	7,834
Nashua Housing Redevelop Auth	0.0081%	35,419	32,777	38,461
Ne Interstate Water Pol Cntrl	0.0000%	0	0	0
Nelson Sd	0.0156%	68,367	63,268	74,239
New Boston Sd	0.1171%	512,382	474,172	556,394
New Castle Sd	0.0197%	86,340	79,901	93,756
New London-Springfield Wtr Sys	0.0011%	4,772	4,416	5,181
Newfields Sd	0.0368%	161,006	148,999	174,836
Newfound Area Sd	0.3223%	1,410,787	1,305,578	1,531,967
Newington Sd	0.0187%	81,767	75,669	88,790
Newmarket Sd	0.3045%	1,332,830	1,233,435	1,447,314
Newmarket Housing Authority	0.0002%	943	873	1,024
Newport Sd	0.2319%	1,015,024	939,329	1,102,210
Next Charter School	0.0167%	73,176	67,719	79,461
Nh Comm Development Fin Auth	0.0019%	8,506	7,871	9,236
Nh Municipal Bond Bank	0.0014%	5,931	5,489	6,441
North Conway Wtr Precinct	0.0155%	67,980	62,910	73,819
North Country Charter Academy	0.0093%	40,718	37,682	44,216
North Country Edu Srvc Ag Inc	0.0174%	76,241	70,555	82,789
North Hampton Sd	0.1386%	606,625	561,386	658,731
Northumberland Sd	0.0932%	407,843	377,428	442,875
Northwood Sd	0.0836%	366,134	338,830	397,584
Nottingham Sd	0.1220%	533,788	493,981	579,638
Oyster River Coop Sd	0.7033%	3,078,519	2,848,940	3,342,950
Pease Development Authority	0.0891%	390,020	360,935	423,521
Pelham Sd	0.4174%	1,826,871	1,690,633	1,983,791
Pembroke Sd	0.3890%	1,702,726	1,575,747	1,848,983
Pemi Baker Coop	0.2018%	883,430	817,548	959,312
Penacook Boscawen Water Prcnct	0.0000%	0	0	0
Piermont Sd	0.0162%	71,073	65,773	77,178
Pittsburg Sd	0.0378%	165,372	153,039	179,577
Pittsfield Sd	0.1424%	623,353	576,867	676,897
Plainfield Sd	0.0762%	333,535	308,662	362,184
Plaistow Public Library	0.0011%	4,894	4,529	5,314
Plymouth Sd	0.1284%	561,861	519,961	610,122
Plymouth Village Water & Sewer	0.0038%	16,813	15,560	18,258
Portsmouth Housing Authority	0.0097%	42,444	39,279	46,090
Portsmouth Sd	0.9348%	4,091,892	3,786,742	4,443,368
Profile Sd	0.0794%	347,369	321,464	377,206
Prospect Mountain High School	0.1362%	596,007	551,560	647,201
Raymond Sd	0.3141%	1,374,755	1,272,233	1,492,841
Richmond-Pol	0.0000%	0	0	0
Rivendell Interstate Sd	0.0442%	193,501	179,071	210,122
Rochester Sd	1.0579%	4,630,584	4,285,261	5,028,331
Rockingham County	0.5577%	2,441,002	2,258,966	2,650,673

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Rockingham Planning Comm	0.0022%	9,722	8,997	10,557
Rollinsford Sd	0.0458%	200,640	185,677	217,874
Rumney Sd	0.0415%	181,827	168,267	197,445
Rye Sd	0.1743%	762,708	705,830	828,221
Rye Water District	0.0015%	6,676	6,178	7,250
Salem Housing Authority	0.0021%	9,053	8,378	9,830
Salem Sd	1.0643%	4,658,392	4,310,996	5,058,529
Sanborn Regional Sd	0.4909%	2,148,553	1,988,326	2,333,104
Sanbornton Public Library	0.0005%	2,150	1,990	2,335
Sandown Public Library	0.0006%	2,791	2,583	3,031
Sau 02	0.0071%	31,034	28,719	33,699
Sau 03	0.2922%	1,278,928	1,183,553	1,388,783
Sau 06	0.0056%	24,320	22,506	26,409
Sau 07	0.0053%	23,037	21,319	25,016
Sau 09	0.0071%	31,137	28,815	33,812
Sau 13	0.0088%	38,351	35,491	41,646
Sau 15	0.0044%	19,265	17,829	20,920
Sau 16	0.0238%	103,965	96,211	112,895
Sau 18 - Emp/Teach	0.0000%	0	0	0
Sau 19	0.0139%	60,945	56,400	66,180
Sau 20	0.0035%	15,342	14,198	16,660
Sau 21	0.0146%	63,982	59,210	69,478
Sau 23	0.0307%	134,404	124,381	145,949
Sau 24	0.0348%	152,123	140,778	165,190
Sau 29	0.0194%	84,699	78,383	91,975
Sau 34	0.0042%	18,181	16,825	19,742
Sau 35	0.0181%	79,107	73,208	85,902
Sau 39	0.0179%	78,136	72,309	84,848
Sau 41	0.0106%	46,263	42,813	50,237
Sau 42	2.6585%	11,636,631	10,768,837	12,636,168
Sau 44	0.0286%	125,295	115,951	136,057
Sau 46	0.0105%	45,848	42,429	49,786
Sau 48	0.0162%	70,734	65,459	76,809
Sau 50	0.0086%	37,446	34,654	40,663
Sau 53	0.0679%	297,277	275,108	322,812
Sau 55	0.0100%	43,755	40,492	47,513
Sau 56	0.0103%	44,896	41,548	48,752
Sau 58	0.0022%	9,779	9,050	10,619
Sau 67	0.0069%	29,996	27,759	32,573
Sau 70	0.0087%	38,285	35,430	41,574
Seabrook Sd	0.2386%	1,044,492	966,600	1,134,209
Seacoast Charter School	0.0306%	133,791	123,814	145,283
Shaker Regional Sd - Sau 80	0.3610%	1,580,251	1,462,405	1,715,988
Somersworth Housing Authority	0.0032%	14,164	13,107	15,380
Somersworth Sd	0.3406%	1,490,761	1,379,589	1,618,811
Souhegan Coop Sd	0.2752%	1,204,715	1,114,874	1,308,195
South Hampton Sd	0.0273%	119,675	110,750	129,954
Southern Nh Planning Comm	0.0039%	17,153	15,874	18,626
Stark Sd	0.0064%	28,148	26,049	30,566
State Of New Hampshire	19.8492%	86,881,629	80,402,492	94,344,396

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Stewartstown Sd	0.0189%	82,926	76,742	90,049
Stoddard Sd	0.0131%	57,353	53,076	62,279
Strafford County	0.6924%	3,030,483	2,804,486	3,290,788
Strafford Sd	0.0963%	421,714	390,265	457,937
Stratford Sd	0.0188%	82,257	76,123	89,322
Stratham Sd	0.1798%	787,018	728,327	854,620
Sullivan County	0.2026%	886,975	820,830	963,163
Sunapee Sd	0.1813%	793,478	734,305	861,634
Swnh District Fire Mutual Aid	0.0120%	52,741	48,808	57,272
Tamworth Sd	0.0723%	316,542	292,936	343,732
Thornton Public School Library	0.0002%	792	733	860
Thornton Sd	0.0698%	305,547	282,761	331,792
Tilton-Northfield Fire Dist	0.0796%	348,368	322,389	378,292
Timberlane Reg Sd	1.0710%	4,687,983	4,338,380	5,090,661
Town Of Albany	0.0001%	594	550	645
Town Of Alexandria	0.0100%	43,802	40,535	47,564
Town Of Allenstown	0.0642%	280,822	259,880	304,943
Town Of Alstead	0.0083%	36,513	33,790	39,649
Town Of Alton	0.0920%	402,883	372,838	437,488
Town Of Amherst	0.1334%	583,899	540,355	634,053
Town Of Andover	0.0087%	38,257	35,404	41,543
Town Of Antrim	0.0357%	156,385	144,723	169,818
Town Of Ashland	0.0273%	119,364	110,462	129,616
Town Of Atkinson	0.0549%	240,179	222,268	260,810
Town Of Auburn	0.0645%	282,321	261,267	306,572
Town Of Barnstead	0.0554%	242,339	224,266	263,155
Town Of Barrington	0.0748%	327,434	303,016	355,559
Town Of Bartlett	0.0232%	101,664	94,082	110,396
Town Of Bedford	0.4515%	1,976,099	1,828,732	2,145,837
Town Of Belmont	0.1392%	609,331	563,891	661,670
Town Of Bennington	0.0128%	56,108	51,924	60,927
Town Of Bethlehem	0.0328%	143,363	132,671	155,677
Town Of Boscawen	0.0413%	180,667	167,194	196,186
Town Of Bow	0.1374%	601,429	556,578	653,089
Town Of Bradford	0.0173%	75,703	70,058	82,206
Town Of Brentwood	0.0410%	179,253	165,885	194,650
Town Of Bristol	0.0959%	419,819	388,511	455,879
Town Of Brookline	0.0668%	292,364	270,561	317,477
Town Of Campton	0.0578%	253,013	234,145	274,746
Town Of Canaan	0.0386%	168,823	156,233	183,324
Town Of Candia	0.0296%	129,435	119,782	140,553
Town Of Canterbury	0.0124%	54,392	50,335	59,064
Town Of Carroll	0.0297%	130,085	120,384	141,259
Town Of Center Harbor	0.0195%	85,529	79,151	92,876
Town Of Charlestown	0.0330%	144,296	133,535	156,691
Town Of Chester	0.0475%	207,703	192,213	225,543
Town Of Chesterfield	0.0329%	143,843	133,116	156,199
Town Of Chichester	0.0265%	116,006	107,355	125,971
Town Of Clarksville	0.0003%	1,132	1,047	1,229
Town Of Colebrook	0.0292%	127,992	118,447	138,986

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Town Of Conway	0.1626%	711,513	658,453	772,629
Town Of Cornish	0.0014%	5,913	5,472	6,420
Town Of Croydon	0.0003%	1,518	1,405	1,649
Town Of Danville	0.0314%	137,591	127,331	149,410
Town Of Deerfield	0.0438%	191,823	177,518	208,300
Town Of Deering	0.0073%	32,052	29,662	34,805
Town Of Derry	0.9092%	3,979,818	3,683,025	4,321,667
Town Of Dorchester	0.0003%	1,509	1,396	1,638
Town Of Dublin	0.0134%	58,824	54,437	63,876
Town Of Dunbarton	0.0269%	117,760	108,979	127,876
Town Of Durham	0.3167%	1,386,137	1,282,767	1,505,200
Town Of East Kingston	0.0277%	121,108	112,076	131,511
Town Of Effingham	0.0093%	40,577	37,551	44,062
Town Of Enfield	0.0444%	194,275	179,787	210,962
Town Of Epping	0.1367%	598,506	553,872	649,915
Town Of Epsom	0.0483%	211,437	195,669	229,598
Town Of Exeter	0.3532%	1,546,171	1,430,867	1,678,981
Town Of Farmington	0.0684%	299,588	277,246	325,321
Town Of Fitzwilliam	0.0157%	68,612	63,495	74,505
Town Of Francestown	0.0014%	5,941	5,498	6,451
Town Of Franconia	0.0163%	71,149	65,843	77,260
Town Of Freedom	0.0126%	55,316	51,191	60,067
Town Of Gilford	0.1972%	863,099	798,734	937,235
Town Of Gilmanton	0.0442%	193,313	178,897	209,917
Town Of Goffstown	0.2875%	1,258,541	1,164,686	1,366,644
Town Of Gorham	0.0426%	186,438	172,535	202,453
Town Of Goshen	0.0010%	4,272	3,953	4,639
Town Of Grafton	0.0111%	48,696	45,064	52,879
Town Of Grantham	0.0250%	109,424	101,264	118,823
Town Of Greenfield	0.0176%	76,920	71,183	83,527
Town Of Greenland	0.0676%	295,891	273,825	321,307
Town Of Greenville	0.0270%	118,043	109,240	128,183
Town Of Groton	0.0006%	2,603	2,409	2,826
Town Of Hampstead	0.0976%	427,051	395,204	463,733
Town Of Hampton	0.5613%	2,456,750	2,273,539	2,667,774
Town Of Hampton Falls	0.0329%	144,145	133,396	156,527
Town Of Hancock	0.0164%	71,629	66,288	77,782
Town Of Hanover	0.3004%	1,314,724	1,216,680	1,427,653
Town Of Harrisville	0.0048%	20,802	19,251	22,589
Town Of Haverhill	0.0324%	141,665	131,101	153,834
Town Of Hebron	0.0058%	25,442	23,545	27,627
Town Of Henniker	0.0628%	274,749	254,260	298,349
Town Of Hillsborough	0.1005%	440,093	407,273	477,895
Town Of Hinsdale	0.0355%	155,499	143,903	168,856
Town Of Holderness	0.0331%	145,069	134,251	157,530
Town Of Hollis	0.1424%	623,202	576,727	676,733
Town Of Hooksett	0.3392%	1,484,641	1,373,925	1,612,166
Town Of Hopkinton	0.0840%	367,605	340,191	399,181
Town Of Hudson	0.6066%	2,655,173	2,457,165	2,883,241
Town Of Jackson	0.0131%	57,192	52,927	62,105

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Town Of Jaffrey	0.0956%	418,574	387,359	454,528
Town Of Jefferson	0.0008%	3,348	3,098	3,635
Town Of Kensington	0.0243%	106,445	98,507	115,588
Town Of Kingston	0.0579%	253,428	234,529	275,197
Town Of Lancaster	0.0445%	194,906	180,371	211,648
Town Of Lee	0.0596%	260,831	241,379	283,235
Town Of Lempster	0.0014%	5,922	5,480	6,431
Town Of Lincoln	0.0523%	229,099	212,014	248,778
Town Of Lisbon	0.0161%	70,668	65,398	76,738
Town Of Litchfield	0.0999%	437,160	404,559	474,710
Town Of Littleton	0.1350%	590,877	546,812	641,631
Town Of Londonderry	0.8300%	3,633,062	3,362,129	3,945,127
Town Of Loudon	0.0594%	259,935	240,550	282,262
Town Of Lyme	0.0126%	55,231	51,112	59,975
Town Of Madison	0.0238%	104,351	96,569	113,314
Town Of Marlborough	0.0182%	79,466	73,540	86,291
Town Of Marlow	0.0011%	4,658	4,311	5,058
Town Of Mason	0.0103%	45,075	41,713	48,947
Town Of Meredith	0.1075%	470,627	435,530	511,052
Town Of Merrimack	0.5762%	2,522,297	2,334,198	2,738,951
Town Of Middleton	0.0177%	77,533	71,751	84,192
Town Of Milford	0.2155%	943,121	872,788	1,024,131
Town Of Milton	0.0530%	232,202	214,885	252,147
Town Of Monroe	0.0008%	3,696	3,421	4,014
Town Of Mont Vernon	0.0216%	94,733	87,668	102,870
Town Of Moultonborough	0.0952%	416,490	385,430	452,265
Town Of Nelson	0.0010%	4,573	4,232	4,966
Town Of New Boston	0.0466%	203,789	188,592	221,294
Town Of New Castle	0.0334%	146,135	135,237	158,687
Town Of New Durham	0.0271%	118,788	109,930	128,992
Town Of New Hampton	0.0290%	126,926	117,461	137,829
Town Of New Ipswich	0.0335%	146,710	135,769	159,312
Town Of New London	0.0703%	307,650	284,707	334,076
Town Of Newbury	0.0233%	101,843	94,248	110,591
Town Of Newfields	0.0168%	73,610	68,120	79,932
Town Of Newington	0.1227%	537,249	497,184	583,396
Town Of Newmarket	0.1013%	443,195	410,144	481,264
Town Of Newport	0.1103%	483,008	446,988	524,497
Town Of Newton	0.0365%	159,554	147,655	173,259
Town Of North Hampton	0.1694%	741,538	686,238	805,233
Town Of Northfield	0.0393%	171,963	159,139	186,734
Town Of Northumberland	0.0123%	53,769	49,759	58,388
Town Of Northwood	0.0542%	237,190	219,502	257,564
Town Of Nottingham	0.0444%	194,303	179,813	210,993
Town Of Orford	0.0068%	29,591	27,384	32,133
Town Of Ossipee	0.0626%	274,014	253,579	297,550
Town Of Pelham	0.3168%	1,386,646	1,283,238	1,505,753
Town Of Pembroke	0.0729%	318,947	295,162	346,343
Town Of Peterborough	0.1048%	458,689	424,482	498,088
Town Of Piermont	0.0046%	20,048	18,553	21,770

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Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town Of Pittsburg	0.0063%	\$ 27,639	\$ 25,578	\$ 30,013
Town Of Pittsfield	0.0525%	229,863	212,721	249,607
Town Of Plainfield	0.0179%	78,485	72,632	85,226
Town Of Plaistow	0.1141%	499,397	462,155	542,293
Town Of Plymouth	0.1334%	583,719	540,189	633,858
Town Of Raymond	0.1185%	518,483	479,818	563,019
Town Of Rindge	0.0516%	225,959	209,108	245,368
Town Of Rollinsford	0.0204%	89,405	82,737	97,084
Town Of Rumney	0.0093%	40,813	37,769	44,318
Town Of Rye	0.1441%	630,699	583,665	684,874
Town Of Salem	1.0744%	4,702,826	4,352,116	5,106,779
Town Of Salisbury	0.0004%	1,613	1,492	1,751
Town Of Sanbornton	0.0420%	184,053	170,327	199,862
Town Of Sandown	0.0461%	201,668	186,628	218,990
Town Of Sandwich	0.0165%	72,431	67,029	78,652
Town Of Seabrook	0.4083%	1,787,303	1,654,016	1,940,825
Town Of Shelburne	0.0006%	2,489	2,304	2,703
Town Of South Hampton	0.0074%	32,467	30,046	35,256
Town Of Springfield	0.0108%	47,300	43,773	51,363
Town Of Stark	0.0002%	981	908	1,065
Town Of Stewartstown	0.0002%	1,066	986	1,157
Town Of Strafford	0.0357%	156,187	144,540	169,603
Town Of Stratford	0.0005%	2,367	2,190	2,570
Town Of Stratham	0.0861%	376,696	348,604	409,052
Town Of Sugar Hill	0.0115%	50,148	46,408	54,456
Town Of Sunapee	0.0408%	178,687	165,361	194,035
Town Of Sutton	0.0162%	71,016	65,720	77,117
Town Of Swanzey	0.0657%	287,706	266,250	312,419
Town Of Tamworth	0.0234%	102,220	94,597	111,000
Town Of Thornton	0.0260%	114,017	105,514	123,810
Town Of Tilton	0.0932%	407,739	377,332	442,762
Town Of Troy	0.0113%	49,516	45,824	53,770
Town Of Troy Water And Sewer	0.0009%	4,017	3,718	4,362
Town Of Tuftonboro	0.0411%	179,998	166,574	195,459
Town Of Unity	0.0009%	3,734	3,456	4,055
Town Of Wakefield	0.0913%	399,705	369,897	434,038
Town Of Walpole	0.0328%	143,674	132,959	156,015
Town Of Warner	0.0223%	97,769	90,478	106,167
Town Of Warren	0.0039%	17,049	15,778	18,514
Town Of Washington	0.0059%	25,913	23,981	28,139
Town Of Waterville Valley	0.0370%	161,807	149,741	175,706
Town Of Weare	0.0632%	276,597	255,970	300,356
Town Of Webster	0.0100%	43,613	40,361	47,359
Town Of Westmoreland	0.0013%	5,639	5,219	6,123
Town Of Whitefield	0.0317%	138,808	128,456	150,731
Town Of Wilmot	0.0071%	30,883	28,580	33,536
Town Of Wilton	0.0385%	168,729	156,146	183,222
Town Of Winchester	0.0343%	149,935	138,754	162,814
Town Of Windham	0.3429%	1,501,059	1,389,118	1,629,993
Town Of Wolfeboro	0.1670%	730,958	676,447	793,744

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.



Sensitivity Analysis by Employer – OPEB

As of June 30, 2020				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
		\$	\$	\$
Town Of Woodstock	0.0381%	\$ 166,730	\$ 154,296	\$ 181,051
Unity Sd	0.0234%	102,314	94,684	111,103
Village District Of Eastman	0.0013%	5,601	5,184	6,082
Village District Of Eidelweiss	0.0008%	3,564	3,299	3,871
Virtual Lrng Acad Charter Schl	0.1179%	515,853	477,383	560,162
Wakefield Sd	0.1000%	437,660	405,022	475,253
Warner Village Water District	0.0007%	3,225	2,985	3,502
Warren Sd	0.0226%	98,872	91,499	107,365
Washington Sd	0.0099%	43,472	40,230	47,206
Waterville Estates Village Dis	0.0019%	8,176	7,566	8,878
Waterville Valley Sd	0.0121%	52,836	48,895	57,374
Weare Sd	0.2031%	888,871	822,584	965,221
Weeks Public Library	0.0007%	2,999	2,775	3,256
Wentworth Sd	0.0198%	86,500	80,050	93,930
Westmoreland Sd	0.0344%	150,765	139,522	163,715
White Mountains Reg Sd	0.2933%	1,283,757	1,188,021	1,394,026
Wilton-Lyndeborough Coop Sd	0.1665%	728,911	674,553	791,522
Winchester Sd	0.1046%	457,689	423,557	497,003
Windham Sd	0.7909%	3,461,900	3,203,731	3,759,263
Winnacunnet Coop Sd	0.3905%	1,709,393	1,581,916	1,856,223
Winnisquam Reg Sd	0.3786%	1,657,189	1,533,606	1,799,535
Woodsville Fire District	0.0026%	11,193	10,359	12,155
Woodsville Water & Light Dept	0.0021%	9,053	8,378	9,830
Total for All Entities	100.0000%	\$ 437,708,995	\$ 405,067,127	\$ 475,306,336

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

Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2021	2022	2023	2024	2025	Thereafter
Allenstown Sd	\$ 6,088	\$ 470	\$ 561	\$ 438	\$ -	\$ -
Alton Sd	7,196	647	771	602	-	-
Amherst Sd	24,949	2,059	2,454	1,915	-	-
Andover Sd	5,444	302	359	280	-	-
Androscoggin Valley Reg Refuse	(5)	19	23	19	-	-
Ashland Electric Dept - Emp	(600)	3	4	2	-	-
Ashland Sd	3,757	253	301	235	-	-
Auburn Sd	4,954	629	750	584	-	-
Barnstead Sd	13,780	617	735	573	-	-
Barrington Sd	18,548	1,170	1,394	1,088	-	-
Bartlett Sd	4,163	370	442	344	-	-
Bath Sd	1,384	94	113	88	-	-
Bcep Solid Waste District	(29)	8	10	8	-	-
Bedford Sd	61,739	5,324	6,347	4,950	-	-
Belknap County	(8,477)	1,042	1,242	968	-	-
Belknap County Conserv. Dist	(3)	6	2	2	-	-
Berlin - Emp/Fire/Pol	(12,789)	1,128	1,344	1,050	-	-
Berlin Housing Authority	41	8	10	7	-	-
Berlin Water Works	(30)	20	24	18	-	-
Bethlehem Sd	2,399	236	282	220	-	-
Bow Sd - Sau 67	31,675	2,275	2,712	2,117	-	-
Brentwood Sd	6,940	427	509	396	-	-
Brookline Public Library	19	3	4	2	-	-
Brookline Sd	7,471	716	854	666	-	-
Campton Sd	6,001	484	577	451	-	-
Campton/Thornton Fire Dept	(5,739)	-	-	-	-	-
Candia Sd	2,682	386	460	358	-	-
Carroll County	(2,432)	1,125	1,341	1,046	-	-
Center Conway Fire Precinct	(341)	21	25	17	-	-
Central Hooksett Wtr Precinct	(37)	6	8	7	-	-
Cheshire County	(17,420)	1,131	1,349	1,052	-	-
Chester Sd - (Sau 82)	9,245	591	704	550	-	-
Chesterfield Sd	6,087	405	483	377	-	-
Chichester Sd	5,391	326	388	304	-	-
City Of Claremont	(9,337)	1,068	1,273	993	-	-
City Of Concord	(61,379)	6,050	7,213	5,628	-	-
City Of Dover	41,281	8,134	9,697	7,566	-	-
City Of Franklin	(18,137)	983	1,172	915	-	-
City Of Keene	(30,219)	3,213	3,831	2,988	-	-
City Of Laconia	(26,003)	2,438	2,906	2,268	-	-
City Of Lebanon	(17,783)	2,250	2,682	2,092	-	-
City Of Manchester	(158,248)	16,166	19,272	15,035	-	-
City Of Nashua	(110,497)	13,068	15,579	12,156	-	-
City Of Portsmouth	(37,475)	4,601	5,486	4,279	-	-
City Of Rochester	(4,747)	2,831	3,376	2,633	-	-
City Of Somersworth	(7,274)	1,220	1,454	1,135	-	-
Claremont Sd	29,368	2,068	2,465	1,923	-	-
Cochecho Academy Of The Arts	(197)	29	34	27	-	-
Colebrook Sd	(1,420)	383	456	356	-	-
Community College System Of Nh	2,259	4,787	5,707	4,453	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2021	2022	2023	2024	2025	Thereafter
Concord Sd	\$ 91,652	\$ 6,330	\$ 7,547	\$ 5,886	\$ -	\$ -
Contoocook Valley Sd	44,097	3,364	4,010	3,128	-	-
Conway Sd	26,602	1,985	2,367	1,846	-	-
Conway Village Fire District	(1,023)	153	182	142	-	-
Cook Memorial Library	-	4	1	1	-	-
Coos County Institute	(7,817)	570	680	531	-	-
Coos County Nursing Home	545	95	113	88	-	-
Cornish Sd	3,079	148	176	137	-	-
County Of Merrimack	(34,590)	3,413	4,069	3,173	-	-
Croydon Village School	1,579	25	30	24	-	-
Deerfield Community School	10,063	685	817	639	-	-
Derry Coop Sd	51,404	4,333	5,165	4,030	-	-
Derry Housing Authority	(115)	5	2	1	-	-
Dover Housing Authority	117	40	48	38	-	-
Dresden Sd	12,493	911	1,086	846	-	-
Dunbarton Sd - Sau 67	3,538	264	314	246	-	-
East Kingston Sd	2,068	222	264	207	-	-
Epping Sd	15,986	1,334	1,591	1,241	-	-
Epsom Sd	6,992	522	623	486	-	-
Errol Sd	493	29	35	27	-	-
Exeter Reg Coop Sd	51,352	4,436	5,289	4,126	-	-
Exeter Sd	18,881	1,620	1,931	1,508	-	-
Fall Mountain Reg Sd	29,905	2,213	2,638	2,059	-	-
Farmington Sd - (Sau 61)	12,835	1,184	1,412	1,101	-	-
Franklin Sd	12,360	1,069	1,274	994	-	-
Freedom Sd	1,696	113	135	106	-	-
Fremont - Police	(1,278)	131	156	120	-	-
Fremont Sd - Sau 83	4,499	496	591	461	-	-
Gilford Sd	18,077	1,751	2,088	1,629	-	-
Gilmanton Sd	(3,501)	481	574	448	-	-
Goffstown Sd	36,468	3,237	3,858	3,011	-	-
Goffstown Village Precinct	9	4	5	3	-	-
Governor Wentworth Reg Sd	42,349	3,470	4,137	3,228	-	-
Grafton County	(15,074)	1,667	1,987	1,552	-	-
Grantham Sd	7,835	363	432	337	-	-
Great Bay Elearning School	(364)	117	140	109	-	-
Greenland Sd	4,765	539	642	501	-	-
Grs Coop Sd	8,271	503	600	468	-	-
Hampstead Sd	13,128	1,345	1,604	1,252	-	-
Hampton Falls Sd	7,611	479	570	445	-	-
Hampton Sd - Sau 90	25,077	1,762	2,100	1,639	-	-
Hanover Sd	13,902	869	1,036	807	-	-
Harrisville Sd	1,106	74	88	70	-	-
Haverhill Coop Sd	8,264	885	1,055	824	-	-
Henniker Sd	5,194	552	658	513	-	-
Hill Sd	1,440	70	83	64	-	-
Hillsboro-Deering Sd	27,714	1,760	2,098	1,636	-	-
Hillsborough County	(35,813)	3,495	4,166	3,250	-	-
Hinsdale Sd	11,711	856	1,021	797	-	-
Holderness Sd	4,123	296	353	275	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2021	2022	2023	2024	2025	Thereafter
Hollis Sd	\$ 15,136	\$ 1,030	\$ 1,228	\$ 958	\$ -	\$ -
Hollis-Brookline Coop	21,013	1,709	2,038	1,590	-	-
Hooksett Public Library	84	11	13	9	-	-
Hooksett Sd	20,136	1,505	1,794	1,401	-	-
Hooksett Sewer Commission	140	12	15	11	-	-
Hooksett Village Wtr Precinct	96	10	12	11	-	-
Hopkinton Sd	21,709	1,458	1,738	1,356	-	-
Hudson Sd	44,028	3,625	4,321	3,371	-	-
Inter-Lakes Sd	27,975	1,878	2,239	1,749	-	-
Jackson Sd	555	80	96	74	-	-
Jaffrey-Rindge Coop Sd	27,346	1,819	2,168	1,692	-	-
John Stark Sd	6,215	904	1,078	841	-	-
Kearsarge Reg Sd - Sau 65	44,026	2,831	3,375	2,633	-	-
Keene Sd	54,123	4,180	4,984	3,889	-	-
Kensington Sd	4,201	219	261	203	-	-
Laconia Housing & Redevelopmnt	460	37	44	36	-	-
Laconia Sd	43,194	2,568	3,061	2,389	-	-
Laconia Water Works	(74)	31	36	29	-	-
Lafayette Reg Sd	2,573	196	234	182	-	-
Lakes Region Mutual Fire Aid	25	44	53	42	-	-
Lakes Region Planning Comm.	31	7	8	5	-	-
Land & Comm Heritage Inv Prog	90	13	15	12	-	-
Landaff Sd	284	14	16	12	-	-
Lebanon Sd	44,727	3,029	3,611	2,815	-	-
Lempster Sd	1,496	136	162	127	-	-
Lincoln-Woodstock Coop Sd	2,936	537	641	500	-	-
Lisbon Reg Sd	6,647	481	574	447	-	-
Litchfield Sd	23,463	1,680	2,002	1,562	-	-
Littleton Public Library	19	4	5	5	-	-
Littleton Sd	15,114	1,162	1,386	1,080	-	-
Littleton Water & Light Dept	152	36	43	35	-	-
Londonderry Sd	82,702	6,027	7,185	5,604	-	-
Lyme Sd	7,436	396	472	368	-	-
Lyndeborough - Police	(400)	-	-	-	-	-
Madison Sd	957	220	262	204	-	-
Manchester Sd	179,490	15,215	18,139	14,149	-	-
Marlborough Sd	2,371	230	275	213	-	-
Marlow Sd	1,773	64	76	59	-	-
Mascenic Reg Sd	15,581	1,123	1,339	1,046	-	-
Mascoma Valley Regional Sd	18,647	1,613	1,923	1,502	-	-
Mason Sd (Sau 89)	1,393	97	115	90	-	-
Maxfield Public Library	-	-	-	-	-	-
Meriden Village Water District	(2)	5	2	1	-	-
Merrimack Sd	51,993	4,637	5,528	4,313	-	-
Merrimack Valley Sd	35,999	2,952	3,520	2,746	-	-
Merrimack Village District	179	31	36	28	-	-
Middleton Sd	1,969	138	165	128	-	-
Milan Sd	2,257	105	125	98	-	-
Milford Area Communication Ctr	9	10	12	9	-	-
Milford Sd	49,841	3,194	3,807	2,970	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2021	2022	2023	2024	2025	Thereafter
Milton Sd	\$ 5,767	\$ 651	\$ 776	\$ 604	\$ -	\$ -
Monadnock Reg Sd- Sau 93	31,261	2,118	2,526	1,970	-	-
Monroe Sd	1,871	158	188	147	-	-
Mont Vernon Sd	5,761	290	346	270	-	-
Moultonborough Sd - Sau 45	11,127	1,018	1,214	947	-	-
Nashua Airport Authority	41	8	10	6	-	-
Nashua Housing Redevelop Auth	101	39	47	37	-	-
Ne Interstate Water Pol Cntrl	-	-	-	-	-	-
Nelson Sd	808	76	90	71	-	-
New Boston Sd	6,604	568	677	526	-	-
New Castle Sd	747	96	114	89	-	-
New London-Springfield Wtr Sys	8	5	6	6	-	-
Newfields Sd	2,581	178	213	165	-	-
Newfound Area Sd	17,645	1,563	1,863	1,453	-	-
Newington Sd	1,214	91	108	84	-	-
Newmarket Sd	31,516	1,476	1,760	1,373	-	-
Newmarket Housing Authority	121	3	1	1	-	-
Newport Sd	23,091	1,124	1,340	1,046	-	-
Next Charter School	2,836	81	97	75	-	-
Nh Comm Development Fin Auth	35	9	11	10	-	-
Nh Municipal Bond Bank	35	7	8	5	-	-
North Conway Wtr Precinct	(1,104)	75	90	70	-	-
North Country Charter Academy	769	45	54	42	-	-
North Country Edu Srvc Ag Inc	1,056	84	101	78	-	-
North Hampton Sd	7,575	672	801	624	-	-
Northumberland Sd	5,704	452	539	419	-	-
Northwood Sd	5,142	406	483	377	-	-
Nottingham Sd	7,137	591	705	549	-	-
Oyster River Coop Sd	47,577	3,410	4,065	3,171	-	-
Pease Development Authority	6,271	432	515	402	-	-
Pelham Sd	27,460	2,023	2,412	1,882	-	-
Pembroke Sd	18,636	1,886	2,248	1,754	-	-
Pemi Baker Coop	11,863	978	1,166	910	-	-
Penacook Boscawen Water Prcnct	-	-	-	-	-	-
Piermont Sd	742	79	94	73	-	-
Pittsburg Sd	4,242	183	218	171	-	-
Pittsfield Sd	9,297	690	823	643	-	-
Plainfield Sd	7,393	369	440	345	-	-
Plaistow Public Library	(4)	5	6	5	-	-
Plymouth Sd	8,505	622	742	579	-	-
Plymouth Village Water & Sewer	(196)	19	22	17	-	-
Portsmouth Housing Authority	-	47	56	44	-	-
Portsmouth Sd	64,293	4,532	5,403	4,215	-	-
Profile Sd	2,504	385	459	357	-	-
Prospect Mountain High School	8,295	660	787	614	-	-
Raymond Sd	12,160	1,523	1,815	1,416	-	-
Richmond-Pol	-	-	-	-	-	-
Rivendell Interstate Sd	1,437	214	256	199	-	-
Rochester Sd	62,075	5,129	6,114	4,770	-	-
Rockingham County	(24,333)	2,704	3,223	2,514	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2021	2022	2023	2024	2025	Thereafter
Rockingham Planning Comm	\$ 32	\$ 11	\$ 13	\$ 10	\$ -	\$ -
Rollinsford Sd	4,386	222	265	207	-	-
Rumney Sd	2,591	201	240	187	-	-
Rye Sd	11,860	845	1,007	786	-	-
Rye Water District	(10)	7	9	8	-	-
Salem Housing Authority	(87)	10	12	9	-	-
Salem Sd	74,070	5,160	6,151	4,798	-	-
Sanborn Regional Sd	36,475	2,380	2,837	2,213	-	-
Sanbornton Public Library	15	2	3	3	-	-
Sandown Public Library	118	3	4	2	-	-
Sau 02	(637)	34	41	33	-	-
Sau 03	12,830	1,417	1,689	1,316	-	-
Sau 06	379	27	32	25	-	-
Sau 07	(312)	26	30	23	-	-
Sau 09	65	34	41	33	-	-
Sau 13	932	42	51	40	-	-
Sau 15	(125)	21	25	20	-	-
Sau 16	3,235	115	137	107	-	-
Sau 18 - Emp/Teach	-	-	-	-	-	-
Sau 19	550	68	80	62	-	-
Sau 20	239	17	20	16	-	-
Sau 21	3,567	71	84	66	-	-
Sau 23	2,528	149	177	139	-	-
Sau 24	5,068	168	201	157	-	-
Sau 29	(1,178)	94	112	88	-	-
Sau 34	(112)	20	24	19	-	-
Sau 35	3,961	88	104	82	-	-
Sau 39	5,753	87	103	80	-	-
Sau 41	294	51	61	47	-	-
Sau 42	162,417	12,888	15,365	11,988	-	-
Sau 44	734	139	165	130	-	-
Sau 46	2,071	51	61	47	-	-
Sau 48	1,125	78	93	74	-	-
Sau 50	357	41	49	39	-	-
Sau 53	3,746	329	393	306	-	-
Sau 55	1,048	48	58	45	-	-
Sau 56	162	50	59	47	-	-
Sau 58	92	11	13	11	-	-
Sau 67	638	33	40	31	-	-
Sau 70	395	42	51	39	-	-
Seabrook Sd	20,457	1,157	1,379	1,077	-	-
Seacoast Charter School	4,785	148	177	138	-	-
Shaker Regional Sd - Sau 80	20,591	1,750	2,087	1,628	-	-
Somersworth Housing Authority	68	16	19	14	-	-
Somersworth Sd	19,556	1,651	1,968	1,536	-	-
Souhegan Coop Sd	17,013	1,334	1,591	1,241	-	-
South Hampton Sd	1,794	133	158	122	-	-
Southern Nh Planning Comm	319	19	23	17	-	-
Stark Sd	(13)	31	37	29	-	-
State Of New Hampshire	(91,371)	96,191	114,722	89,477	-	-

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Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows

Entity	2021	2022	2023	2024	2025	Thereafter
Stewartstown Sd	\$ 1,783	\$ 92	\$ 109	\$ 86	\$ -	\$ -
Stoddard Sd	1,343	64	76	59	-	-
Strafford County	(15,298)	3,356	4,001	3,123	-	-
Strafford Sd	5,095	467	557	434	-	-
Stratford Sd	537	91	109	85	-	-
Stratham Sd	12,998	872	1,039	811	-	-
Sullivan County	(7,798)	982	1,171	915	-	-
Sunapee Sd	10,904	879	1,048	817	-	-
Swnh District Fire Mutual Aid	(225)	58	70	54	-	-
Tamworth Sd	840	351	418	325	-	-
Thornton Public School Library	2	3	1	1	-	-
Thornton Sd	6,563	338	403	316	-	-
Tilton-Northfield Fire Dist	(3,135)	386	460	359	-	-
Timberlane Reg Sd	70,726	5,192	6,190	4,829	-	-
Town Of Albany	(78)	1	1	1	-	-
Town Of Alexandria	(7)	49	58	45	-	-
Town Of Allenstown	(1,096)	311	371	289	-	-
Town Of Alstead	(865)	40	48	39	-	-
Town Of Alton	(4,904)	446	532	415	-	-
Town Of Amherst	(4,307)	647	771	601	-	-
Town Of Andover	1,518	42	51	39	-	-
Town Of Antrim	(258)	173	206	162	-	-
Town Of Ashland	(1,235)	132	158	123	-	-
Town Of Atkinson	2,778	266	317	248	-	-
Town Of Auburn	(7,173)	313	373	290	-	-
Town Of Barnstead	355	268	320	250	-	-
Town Of Barrington	(5,616)	363	432	337	-	-
Town Of Bartlett	396	113	134	104	-	-
Town Of Bedford	(27,327)	2,189	2,609	2,036	-	-
Town Of Belmont	(5,736)	675	805	627	-	-
Town Of Bennington	(532)	62	74	58	-	-
Town Of Bethlehem	(913)	159	189	148	-	-
Town Of Boscawen	(525)	200	239	187	-	-
Town Of Bow	(599)	666	794	619	-	-
Town Of Bradford	140	84	100	78	-	-
Town Of Brentwood	(974)	199	237	185	-	-
Town Of Bristol	1,841	465	554	433	-	-
Town Of Brookline	(1,381)	324	386	301	-	-
Town Of Campton	5,555	280	334	262	-	-
Town Of Canaan	16	187	223	174	-	-
Town Of Candia	(1,902)	143	171	133	-	-
Town Of Canterbury	(1,306)	60	72	56	-	-
Town Of Carroll	567	144	172	134	-	-
Town Of Center Harbor	1,065	95	113	88	-	-
Town Of Charlestown	(788)	160	191	148	-	-
Town Of Chester	(5,401)	230	274	213	-	-
Town Of Chesterfield	226	159	190	148	-	-
Town Of Chichester	401	128	153	120	-	-
Town Of Clarksville	4	4	1	1	-	-
Town Of Colebrook	(1,068)	142	169	132	-	-

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



Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2021	2022	2023	2024	2025	Thereafter
Town Of Conway	\$ (4,388)	\$ 788	\$ 939	\$ 733	\$ -	\$ -
Town Of Cornish	(9)	7	8	5	-	-
Town Of Croydon	10	6	2	2	-	-
Town Of Danville	2,470	152	182	142	-	-
Town Of Deerfield	473	212	253	198	-	-
Town Of Deering	(2,776)	36	42	33	-	-
Town Of Derry	(42,887)	4,408	5,255	4,099	-	-
Town Of Dorchester	135	6	2	2	-	-
Town Of Dublin	(2,651)	65	78	61	-	-
Town Of Dunbarton	(721)	130	155	123	-	-
Town Of Durham	(17,870)	1,535	1,830	1,428	-	-
Town Of East Kingston	(440)	134	160	125	-	-
Town Of Effingham	(1,833)	45	54	41	-	-
Town Of Enfield	(1,548)	215	257	200	-	-
Town Of Epping	(916)	663	790	616	-	-
Town Of Epsom	583	234	279	217	-	-
Town Of Exeter	(13,049)	1,712	2,042	1,592	-	-
Town Of Farmington	(2,120)	332	396	308	-	-
Town Of Fitzwilliam	(450)	76	91	70	-	-
Town Of Franconia	3	7	8	5	-	-
Town Of Freedom	52	79	94	73	-	-
Town Of Grafton	(814)	61	73	58	-	-
Town Of Gilford	(11,755)	956	1,140	888	-	-
Town Of Gilmanton	(513)	214	255	199	-	-
Town Of Goffstown	(16,586)	1,394	1,662	1,296	-	-
Town Of Gorham	(2,807)	206	246	194	-	-
Town Of Goshen	(23)	5	6	4	-	-
Town Of Grafton	1,966	54	64	50	-	-
Town Of Grantham	(721)	121	144	113	-	-
Town Of Greenfield	(11)	85	102	80	-	-
Town Of Greenland	3,923	328	391	304	-	-
Town Of Greenville	(737)	131	156	122	-	-
Town Of Groton	(313)	3	3	3	-	-
Town Of Hampstead	(1,659)	473	564	441	-	-
Town Of Hampton	(26,107)	2,721	3,244	2,530	-	-
Town Of Hampton Falls	(1,764)	160	190	148	-	-
Town Of Hancock	1,420	79	95	74	-	-
Town Of Hanover	(14,556)	1,456	1,736	1,353	-	-
Town Of Harrisville	(352)	23	27	23	-	-
Town Of Haverhill	(3,911)	157	187	146	-	-
Town Of Hebron	(115)	28	34	26	-	-
Town Of Henniker	(1,971)	304	363	284	-	-
Town Of Hillsborough	(3,926)	487	581	455	-	-
Town Of Hinsdale	(7,697)	172	205	161	-	-
Town Of Holderness	(362)	161	192	149	-	-
Town Of Hollis	(6,004)	690	823	642	-	-
Town Of Hooksett	(19,912)	1,644	1,960	1,530	-	-
Town Of Hopkinton	(3,761)	407	485	379	-	-
Town Of Hudson	(29,424)	2,941	3,506	2,735	-	-
Town Of Jackson	1,189	63	76	59	-	-

Individual employers providing OPEB in excess of the NHRSS statutory medical subsidy – including any implicit subsidy – may have additional GASB Statement No. 75 reporting requirements that are not in the scope of this report.



Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2021	2022	2023	2024	2025	Thereafter
Town Of Jaffrey	\$ (2,837)	\$ 464	\$ 553	\$ 430	\$ -	\$ -
Town Of Jefferson	58	4	4	4	-	-
Town Of Kensington	(482)	118	141	109	-	-
Town Of Kingston	(4,446)	281	335	260	-	-
Town Of Lancaster	(1,290)	216	257	200	-	-
Town Of Lee	(342)	289	344	269	-	-
Town Of Lempster	42	7	8	5	-	-
Town Of Lincoln	(994)	254	303	235	-	-
Town Of Lisbon	(750)	78	93	72	-	-
Town Of Litchfield	(7,089)	484	577	451	-	-
Town Of Littleton	2,764	654	780	609	-	-
Town Of Londonderry	(27,627)	4,024	4,797	3,743	-	-
Town Of Loudon	(2,861)	288	343	268	-	-
Town Of Lyme	(699)	61	73	57	-	-
Town Of Madison	(435)	116	138	107	-	-
Town Of Marlborough	51	88	105	82	-	-
Town Of Marlow	(22)	5	6	5	-	-
Town Of Mason	(3,812)	50	60	46	-	-
Town Of Meredith	(5,838)	521	621	485	-	-
Town Of Merrimack	(19,200)	2,794	3,330	2,598	-	-
Town Of Middleton	(1,308)	86	102	80	-	-
Town Of Milford	(7,180)	1,045	1,245	971	-	-
Town Of Milton	(1,664)	257	307	239	-	-
Town Of Monroe	195	4	5	4	-	-
Town Of Mont Vernon	142	105	125	98	-	-
Town Of Moultonborough	(1,859)	461	550	429	-	-
Town Of Nelson	(18)	5	6	5	-	-
Town Of New Boston	641	226	269	209	-	-
Town Of New Castle	(1,856)	162	193	151	-	-
Town Of New Durham	180	132	157	122	-	-
Town Of New Hampton	(1,239)	141	168	130	-	-
Town Of New Ipswich	667	162	194	151	-	-
Town Of New London	(652)	341	406	317	-	-
Town Of Newbury	(782)	113	134	105	-	-
Town Of Newfields	(342)	82	97	75	-	-
Town Of Newington	(8,798)	595	709	553	-	-
Town Of Newmarket	(4,464)	491	585	457	-	-
Town Of Newport	(8,737)	535	638	497	-	-
Town Of Newton	(895)	177	211	164	-	-
Town Of North Hampton	(1,777)	821	979	765	-	-
Town Of Northfield	(3,596)	190	227	178	-	-
Town Of Northumberland	312	60	71	55	-	-
Town Of Northwood	(1,229)	263	313	244	-	-
Town Of Nottingham	(375)	215	257	200	-	-
Town Of Orford	(120)	33	39	30	-	-
Town Of Ossipee	(3,250)	303	362	282	-	-
Town Of Pelham	(4,625)	1,536	1,831	1,428	-	-
Town Of Pembroke	1,112	353	421	329	-	-
Town Of Peterborough	(2,914)	508	606	472	-	-
Town Of Piermont	(473)	22	26	22	-	-

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



Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2021	2022	2023	2024	2025	Thereafter
Town Of Pittsburg	\$ (195)	\$ 31	\$ 36	\$ 29	\$ -	\$ -
Town Of Pittsfield	1,651	255	304	236	-	-
Town Of Plainfield	(1,575)	87	104	82	-	-
Town Of Plaistow	(14,347)	553	659	515	-	-
Town Of Plymouth	(7,038)	647	771	601	-	-
Town Of Raymond	(6,129)	574	685	535	-	-
Town Of Rindge	(3,138)	250	298	233	-	-
Town Of Rollinsford	560	99	118	93	-	-
Town Of Rumney	(354)	45	54	42	-	-
Town Of Rye	(1,817)	699	833	649	-	-
Town Of Salem	(62,357)	5,209	6,210	4,844	-	-
Town Of Salisbury	27	5	2	2	-	-
Town Of Sanbornton	(1,742)	204	243	190	-	-
Town Of Sandown	(3,100)	223	266	210	-	-
Town Of Sandwich	143	80	96	75	-	-
Town Of Seabrook	(13,585)	1,980	2,360	1,840	-	-
Town Of Shelburne	(242)	3	3	3	-	-
Town Of South Hampton	472	36	43	33	-	-
Town Of Springfield	(516)	52	62	50	-	-
Town Of Stark	3	3	1	1	-	-
Town Of Stewartstown	6	4	1	1	-	-
Town Of Strafford	960	173	206	160	-	-
Town Of Stratford	11	3	5	2	-	-
Town Of Stratham	(2,656)	417	497	388	-	-
Town Of Sugar Hill	100	56	66	52	-	-
Town Of Sunapee	(1,188)	198	236	184	-	-
Town Of Sutton	(1,119)	79	94	73	-	-
Town Of Swanzy	(6,094)	319	380	295	-	-
Town Of Tamworth	(1,767)	113	135	105	-	-
Town Of Thornton	(409)	126	151	118	-	-
Town Of Tilton	(1,647)	452	538	421	-	-
Town Of Troy	(157)	55	65	51	-	-
Town Of Troy Water And Sewer	21	4	5	5	-	-
Town Of Tuftonboro	(211)	199	238	184	-	-
Town Of Unity	(44)	4	5	4	-	-
Town Of Wakefield	33	443	528	412	-	-
Town Of Walpole	(3,182)	159	190	149	-	-
Town Of Warner	(1,317)	108	129	102	-	-
Town Of Warren	(231)	19	23	18	-	-
Town Of Washington	(71)	29	34	27	-	-
Town Of Waterville Valley	(1,767)	179	214	166	-	-
Town Of Weare	(871)	306	365	286	-	-
Town Of Webster	(65)	48	58	45	-	-
Town Of Westmoreland	(1)	6	7	6	-	-
Town Of Whitefield	(739)	154	183	142	-	-
Town Of Wilmot	(91)	34	41	33	-	-
Town Of Wilton	(1,742)	187	223	173	-	-
Town Of Winchester	516	166	198	155	-	-
Town Of Windham	(2,796)	1,663	1,982	1,545	-	-
Town Of Wolfeboro	(4,828)	810	965	753	-	-

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



Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2021	2022	2023	2024	2025	Thereafter
Town Of Woodstock	\$ (692)	\$ 185	\$ 220	\$ 172	\$ -	\$ -
Unity Sd	2,512	113	135	107	-	-
Village District Of Eastman	4	6	7	7	-	-
Village District Of Eidelweiss	(83)	4	5	3	-	-
Virtual Lrng Acad Charter Schl	14,056	571	681	532	-	-
Wakefield Sd	4,020	485	578	451	-	-
Warner Village Water District	(2)	4	4	4	-	-
Warren Sd	1,951	110	131	102	-	-
Washington Sd	(359)	48	57	46	-	-
Waterville Estates Village Dis	(148)	9	11	9	-	-
Waterville Valley Sd	622	59	70	54	-	-
Weare Sd	14,343	984	1,174	915	-	-
Weeks Public Library	4	3	4	3	-	-
Wentworth Sd	2,295	96	114	89	-	-
Westmoreland Sd	2,372	167	199	155	-	-
White Mountains Reg Sd	15,862	1,422	1,695	1,322	-	-
Wilton-Lyndeborough Coop Sd	9,164	807	962	752	-	-
Winchester Sd	6,890	507	604	472	-	-
Windham Sd	62,782	3,834	4,571	3,567	-	-
Winnacunnet Coop Sd	25,821	1,893	2,257	1,762	-	-
Winnisquam Reg Sd	32,173	1,835	2,188	1,708	-	-
Woodsville Fire District	(214)	12	15	12	-	-
Woodsville Water & Light Dept	(66)	10	12	9	-	-
Total for All Entities	\$ 1,670,140	\$ 484,794	\$ 577,957	\$ 450,887	\$ -	\$ -

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

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

SECTION C

GLOSSARY OF TERMS

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

Glossary of Terms

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

Glossary of Terms

<i>Amortization Payment</i>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<i>Amortization Method</i>	The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).
<i>Cost-of-Living Adjustments</i>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension (OPEB) plan.
<i>Covered-Employee Payroll</i>	The payroll of covered employees, which is typically only the pensionable pay. Total payroll of covered employees may differ if some items of pay are non-pensionable.
<i>Deferred Inflows and Outflows</i>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement Nos. 68 and 75 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<i>Discount Rate</i>	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 age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.
<i>GASB</i>	The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.
<i>Fiduciary Net Position</i>	The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.
<i>Long-Term Expected Rate of Return</i>	The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.
<i>Money-Weighted Rate of Return</i>	The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement Nos. 67 and 74, money-weighted rate of return is calculated as the internal rate of return on pension plan investments, net of pension plan investment expense.
<i>Multiple-Employer Defined Benefit Pension Plan</i>	A multiple-employer plan is a defined benefit pension plan that is used to provide pensions to the employees of more than one employer.
<i>Municipal Bond Rate</i>	The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.
<i>Net Pension Liability (NPL)</i>	The NPL is the liability of employers and non-employer contribution entities to plan members for pension benefits provided through a defined benefit pension plan.
<i>Net OPEB Liability (NOL)</i>	The NOL is the liability of employers and non-employer contributing entities to plan members for medical subsidy benefits provided through a defined benefit OPEB plan.
<i>Non-Employer Contribution Entities</i>	Non-employer contribution entities are entities that make contributions to a pension plan that is used to provide pensions to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contribution entities.

Glossary of Terms

Normal Cost	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other 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.



January 12, 2021

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,

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

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

DTK:ah

cc: Gerard Murphy, NHRS (email)
George Lagos, NHRS (email)
Larry Johansen, NHRS (email)
Heather Fritsky, NHRS (email)