

New Hampshire Retirement System

GASB Statement No. 75, Accounting and Financial Reporting
for Postemployment Benefits Other Than Pensions
June 30, 2018





December 14, 2018

Board of Trustees
New Hampshire Retirement System
54 Regional Drive
Concord, New Hampshire 03301-8507

Dear Board Members:

This report provides information on behalf of the New Hampshire Retirement System (NHRS) in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions."

The calculation of the liability associated with the benefits described in this report was performed for the purpose of satisfying the requirements of GASB Statement No. 75.

The total OPEB liability as of June 30, 2018 shown in this report is based on a roll-forward of the June 30, 2017 valuation. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement No. 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 actuarial valuation report as of June 30, 2017 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

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



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



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SECTION A

EXECUTIVE SUMMARY

Executive Summary as of June 30, 2018

| | |
|---|---------------|
| | Total |
| Actuarial Valuation Date | June 30, 2017 |
| Measurement Date of the Net OPEB Liability | June 30, 2018 |
| Employer's Fiscal Year Ending Date (Reporting Date) | June 30, 2018 |

Membership as of June 30, 2017

| | |
|--|------------------|
| Number of | |
| - Retirees and Beneficiaries | 10,005 |
| - Inactive, Nonretired Members | 0 |
| - Active Members | 2,646 |
| - Total | 12,651 |
| Covered Payroll (reported payroll for the June 30, 2018 valuation) | \$ 2,752,235,069 |

Net OPEB Liability

| | |
|---|----------------|
| Total OPEB Liability | \$ 495,154,024 |
| Plan Fiduciary Net Position | 37,308,259 |
| Net OPEB Liability | \$ 457,845,765 |
| Plan Fiduciary Net Position as a Percentage of Total OPEB Liability | 7.53 % |
| Net OPEB Liability as a Percentage of Covered Payroll | 16.64 % |

Development of the Single Discount Rate

| | |
|---|--------|
| Single Discount Rate | 7.25 % |
| Long-Term Expected Rate of Investment Return | 7.25 % |
| Long-Term Municipal Bond Rate* | 3.62 % |
| Last year ending June 30 in the 2019 to 2118 projection period for which projected benefit payments are fully funded | 2118 |

Total OPEB Expense \$ 42,169,274

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 | \$ 2,687,454 | \$ 0 |
| Changes in assumptions | 0 | 0 |
| Net difference between projected and actual earnings on OPEB plan investments | 0 | 1,454,752 |
| Total | \$ 2,687,454 | \$ 1,454,752 |

**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 GOAA Index" as of June 29, 2018. 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.

Reporting under GASB 75 is effective for fiscal years commencing after June 15, 2017.

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, 2018.

Notes to Financial Statements

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

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

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

Required Supplementary Information for Plans that Do Not Have Formal Assets

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

- Sources of changes in the total OPEB liability
- 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, 2017 and a measurement date of 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 OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.25%; the municipal bond rate is 3.62% (based on the weekly rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting Single Discount Rate is 7.25%.

Future Uncertainty or Risk

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

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

Effective Date and Transition

GASB Statement No. 75 is effective for an employer's fiscal years beginning after June 15, 2017.

SECTION B

FINANCIAL STATEMENTS

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

Statement of OPEB Expense under GASB Statement No. 75

Fiscal Year Ended June 30, 2018

A. Expense

| | |
|---|----------------------|
| 1. Service Cost | \$ 983,597 |
| 2. Interest on the Total OPEB Liability | 34,247,087 |
| 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) | (2,662,671) |
| 6. OPEB Plan Administrative Expense | 33,144 |
| 7. Other Changes in Plan Fiduciary Net Position | 42,574 |
| 8. Recognition of Outflow (Inflow) of Resources due to Liabilities | 9,979,406 |
| 9. Recognition of Outflow (Inflow) of Resources due to Assets | <u>(453,863)</u> |
| 10. Total OPEB Expense | \$ 42,169,274 |

Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2018

A. Outflows (Inflows) of Resources due to Liabilities

| | |
|--|---------------|
| 1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses | \$ 12,666,860 |
| 2. Assumption Changes (gains) or losses | \$ 0 |
| 3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} | 1.2693 |
| 4. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for the difference between expected and actual experience of the Total OPEB Liability | \$ 9,979,406 |
| 5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes | \$ 0 |
| 6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities | \$ 9,979,406 |
| 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 | \$ 2,687,454 |
| 8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes | \$ 0 |
| 9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities | \$ 2,687,454 |

B. Outflows (Inflows) of Resources due to Assets

| | |
|--|--------------|
| 1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses | \$ (465,807) |
| 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 | \$ (93,161) |
| 4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets | \$ (372,646) |

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

Fiscal Year Ended June 30, 2018

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 | \$ 9,979,406 | \$ 0 | \$ 9,979,406 |
| 2. Assumption changes | 0 | 0 | 0 |
| 3. Net difference between projected and actual earnings on OPEB plan investments | 0 | 453,863 | (453,863) |
| 4. Total | \$ 9,979,406 | \$ 453,863 | \$ 9,525,543 |

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 | \$ 2,687,454 | \$ 0 | \$ 2,687,454 |
| 2. Assumption changes | 0 | 0 | 0 |
| 3. Net difference between projected and actual earnings on OPEB plan investments | 0 | 1,454,752 | (1,454,752) |
| 4. Total | \$ 2,687,454 | \$ 1,454,752 | \$ 1,232,702 |

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 |
|------------------------|--|
| 2019 | \$ 2,233,591 |
| 2020 | (453,863) |
| 2021 | (453,863) |
| 2022 | (93,163) |
| 2023 | 0 |
| Thereafter | 0 |
| Total | \$ 1,232,702 |

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, 2018

| 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 | | | | | |
| 2017 | \$ - | 1.4296 | \$ - | \$ - | 0.0000 |
| 2018 | 12,666,860 | 1.2693 | 9,979,406 | 2,687,454 | 0.2693 |
| Total | | | \$ 9,979,406 | \$ 2,687,454 | |
| Deferred Outflow (Inflow) Due to Assumption Changes | | | | | |
| 2017 | \$ - | 1.4296 | \$ - | \$ - | 0.0000 |
| 2018 | - | 1.2693 | - | - | 0.2693 |
| Total | | | \$ - | \$ - | |
| Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments | | | | | |
| 2017 | \$ (1,803,510) | 5.0000 | \$ (360,702) | \$ (1,082,106) | 3.0000 |
| 2018 | (465,807) | 5.0000 | (93,161) | (372,646) | 4.0000 |
| Total | | | \$ (453,863) | \$ (1,454,752) | |

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

Ultimately 10 Fiscal Years Will Be Displayed

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

* 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, 2018 CAFR/GASB 67/74 report. The employer contributions found on page 9 are the contributions reported for purposes of determining the GASB 75 proportionate shares and may differ from those shown above.

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

Notes to Schedule of Contributions

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

Methods and Assumptions:

| | |
|-------------------------------|--|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of Payroll, Closed |
| Remaining Amortization Period | Not applicable under statutory funding |
| Asset Valuation Method | 5-Year smoothed market; 20% corridor |
| Price Inflation | 2.5% per year |
| Wage Inflation | 3.25% per year |
| Salary Increases | 5.6% average, including inflation |
| Municipal Bond Rate | 3.62% per year |
| Investment Rate of Return | 7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions |
| Funding Discount Rate | 3.25% per year |
| Retirement Age | Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2015. |
| Mortality | RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study. |
| Health Care Trend Rates | Not applicable, given that the benefits are fixed stipends. |
| Aging Factors | Not applicable, given that the benefits are fixed stipends. |

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 51 of the June 30, 2017 CAFR and GASB No. 67 and 74 report dated October 31, 2017. Actuarial assumptions for contributions made in the year ending June 30, 2018 can be found in the June 30, 2015 actuarial valuation report.

Summary of OPEB Participant Data as of June 30, 2017

For purposes of GASB No. 75 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2018 Total OPEB Liability is based on a roll-forward of the June 30, 2017 valuation. A brief summary of the June 30, 2017 census data is shown below.

| | |
|---|--------------|
| Inactive Plan Members or Beneficiaries Currently Receiving Benefits | 10,005 |
| Inactive Plan Members Entitled to But Not Yet Receiving Benefits | - |
| Active Plan Members | <u>2,646</u> |
| Total Plan Members | 12,651 |

Additional information regarding the covered population as of June 30, 2017 may be found in the actuarial valuation report issued October 31, 2017.

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

Sensitivity of Net OPEB Liability to the Single Discount Rate Assumption

| Measurement Date | Net OPEB Liability | | | Single Discount Rate Assumption |
|---------------------|--------------------|---------------------------------|----------------|---------------------------------------|
| | 1% Decrease | Current Single Discount Rate | 1% Increase | |
| June 30 | | | | |
| 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% |

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

SECTION C

CALCULATION OF THE SINGLE DISCOUNT RATE

Calculation of the Single Discount Rate for OPEB

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

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 7.25%; the municipal bond rate is 3.62%; and the resulting Single Discount Rate is 7.25%.

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

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

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

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

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

Single Discount Rate Development

Projection of OPEB Plan Net Position Beginning July 1, 2018*

(Years 1-50)

| Year | Projected Beginning Plan Net Position | Projected Total Contributions | Projected Benefit Payments | Projected Administrative Expenses | Projected Investment Earnings at 7.250% | Projected Ending Plan Net Position |
|------|--|-------------------------------------|----------------------------------|---|--|--|
| | (a) | (b) | (c) | (d) | (e) | (f)=(a)+(b)-(c)-(d)+(e) |
| 1 | \$ 37,308,259 | \$ 45,112,323 | \$ 49,956,896 | \$ 36,321 | \$ 2,531,012 | \$ 34,958,377 |
| 2 | 34,958,377 | 46,034,054 | 49,583,499 | 34,808 | 2,406,826 | 33,780,949 |
| 3 | 33,780,949 | 23,744,871 | 49,222,932 | 33,366 | 1,540,510 | 9,810,032 |
| 4 | 9,810,032 | 48,031,377 | 48,771,885 | 31,913 | 683,717 | 9,721,327 |
| 5 | 9,721,327 | 47,327,693 | 48,105,107 | 30,439 | 676,024 | 9,589,499 |
| 6 | 9,589,499 | 46,421,540 | 47,231,200 | 28,949 | 665,371 | 9,416,260 |
| 7 | 9,416,260 | 45,301,521 | 46,142,101 | 27,417 | 651,764 | 9,200,027 |
| 8 | 9,200,027 | 44,041,688 | 44,898,501 | 25,870 | 635,565 | 8,952,908 |
| 9 | 8,952,908 | 42,622,400 | 43,494,446 | 24,346 | 617,160 | 8,673,677 |
| 10 | 8,673,677 | 41,142,457 | 42,011,681 | 22,840 | 597,070 | 8,378,683 |
| 11 | 8,378,683 | 39,578,042 | 40,444,435 | 21,317 | 575,838 | 8,066,811 |
| 12 | 8,066,811 | 37,916,495 | 38,781,129 | 19,808 | 553,344 | 7,735,713 |
| 13 | 7,735,713 | 36,189,696 | 37,046,445 | 18,360 | 529,672 | 7,390,275 |
| 14 | 7,390,275 | 34,423,302 | 35,266,129 | 16,964 | 505,173 | 7,035,657 |
| 15 | 7,035,657 | 32,638,941 | 33,462,785 | 15,594 | 480,188 | 6,676,407 |
| 16 | 6,676,407 | 30,818,166 | 31,624,901 | 14,234 | 454,800 | 6,310,240 |
| 17 | 6,310,240 | 29,003,225 | 29,785,901 | 12,873 | 429,158 | 5,943,849 |
| 18 | 5,943,849 | 27,215,008 | 27,969,107 | 11,486 | 403,662 | 5,581,926 |
| 19 | 5,581,926 | 25,437,207 | 26,164,921 | 10,049 | 378,414 | 5,222,577 |
| 20 | 5,222,577 | 23,686,881 | 24,385,996 | 8,574 | 353,432 | 4,868,320 |
| 21 | 4,868,320 | 21,999,750 | 22,664,458 | 7,168 | 329,024 | 4,525,468 |
| 22 | 4,525,468 | 20,354,803 | 20,988,174 | 5,925 | 305,327 | 4,191,499 |
| 23 | 4,191,499 | 18,805,281 | 19,399,580 | 4,841 | 282,545 | 3,874,903 |
| 24 | 3,874,903 | 17,345,784 | 17,901,520 | 3,919 | 260,998 | 3,576,246 |
| 25 | 3,576,246 | 15,962,362 | 16,482,792 | 3,155 | 240,630 | 3,293,291 |
| 26 | 3,293,291 | 14,690,667 | 15,171,336 | 2,528 | 221,554 | 3,031,649 |
| 27 | 3,031,649 | 13,516,500 | 13,960,119 | 2,018 | 203,923 | 2,789,934 |
| 28 | 2,789,934 | 12,431,968 | 12,841,327 | 1,602 | 187,634 | 2,566,606 |
| 29 | 2,566,606 | 11,431,007 | 11,808,539 | 1,263 | 172,588 | 2,360,400 |
| 30 | 2,360,400 | 10,507,789 | 10,855,770 | 990 | 158,700 | 2,170,128 |
| 31 | 2,170,128 | 9,656,042 | 9,976,736 | 771 | 145,885 | 1,994,548 |
| 32 | 1,994,548 | 8,874,166 | 9,169,015 | 597 | 134,082 | 1,833,185 |
| 33 | 1,833,185 | 8,154,092 | 8,425,432 | 458 | 123,226 | 1,684,613 |
| 34 | 1,684,613 | 7,489,705 | 7,739,626 | 347 | 113,221 | 1,547,566 |
| 35 | 1,547,566 | 6,877,589 | 7,107,633 | 261 | 103,996 | 1,421,256 |
| 36 | 1,421,256 | 6,313,067 | 6,524,851 | 195 | 95,491 | 1,304,769 |
| 37 | 1,304,769 | 5,791,541 | 5,986,631 | 143 | 87,642 | 1,197,178 |
| 38 | 1,197,178 | 5,308,583 | 5,488,458 | 104 | 80,385 | 1,097,584 |
| 39 | 1,097,584 | 4,860,006 | 5,026,043 | 74 | 73,659 | 1,005,132 |
| 40 | 1,005,132 | 4,442,093 | 4,595,526 | 52 | 67,406 | 919,051 |
| 41 | 919,051 | 4,051,589 | 4,193,514 | 36 | 61,575 | 838,666 |
| 42 | 838,666 | 3,685,824 | 3,817,179 | 24 | 56,124 | 763,411 |
| 43 | 763,411 | 3,342,636 | 3,464,220 | 16 | 51,016 | 692,828 |
| 44 | 692,828 | 3,020,349 | 3,132,834 | 10 | 46,223 | 626,557 |
| 45 | 626,557 | 2,717,734 | 2,821,678 | 6 | 41,723 | 564,330 |
| 46 | 564,330 | 2,433,953 | 2,529,819 | 3 | 37,499 | 505,960 |
| 47 | 505,960 | 2,168,469 | 2,256,642 | 2 | 33,542 | 451,327 |
| 48 | 451,327 | 1,920,944 | 2,001,761 | 1 | 29,843 | 400,351 |
| 49 | 400,351 | 1,691,158 | 1,764,923 | 0 | 26,398 | 352,984 |
| 50 | 352,984 | 1,478,942 | 1,545,943 | 0 | 23,205 | 309,188 |

* 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, 2018*

(Years 51-100)

| Year | Projected Beginning Plan Net Position | Projected Total Contributions | Projected Benefit Payments | Projected Administrative Expenses | Projected Investment Earnings at 7.250% | Projected Ending Plan Net Position |
|------|---|-------------------------------------|----------------------------------|---|--|--|
| | (a) | (b) | (c) | (d) | (e) | (f)=(a)+(b)-(c)-(d)+(e) |
| 51 | \$ 309,188 | \$ 1,284,104 | \$ 1,344,628 | \$ 0 | \$ 20,261 | \$ 268,925 |
| 52 | 268,925 | 1,106,410 | 1,160,748 | 0 | 17,562 | 232,150 |
| 53 | 232,150 | 945,498 | 993,960 | 0 | 15,105 | 198,792 |
| 54 | 198,792 | 800,924 | 843,834 | 0 | 12,884 | 168,767 |
| 55 | 168,767 | 672,157 | 709,848 | 0 | 10,893 | 141,970 |
| 56 | 141,970 | 558,546 | 591,367 | 0 | 9,124 | 118,273 |
| 57 | 118,273 | 459,323 | 487,636 | 0 | 7,566 | 97,527 |
| 58 | 97,527 | 373,605 | 397,785 | 0 | 6,210 | 79,557 |
| 59 | 79,557 | 300,418 | 320,846 | 0 | 5,040 | 64,169 |
| 60 | 64,169 | 238,717 | 255,776 | 0 | 4,045 | 51,155 |
| 61 | 51,155 | 187,402 | 201,470 | 0 | 3,208 | 40,294 |
| 62 | 40,294 | 145,331 | 156,782 | 0 | 2,513 | 31,356 |
| 63 | 31,356 | 111,357 | 120,550 | 0 | 1,946 | 24,110 |
| 64 | 24,110 | 84,355 | 91,628 | 0 | 1,489 | 18,326 |
| 65 | 18,326 | 63,249 | 68,918 | 0 | 1,127 | 13,784 |
| 66 | 13,784 | 47,033 | 51,384 | 0 | 844 | 10,277 |
| 67 | 10,277 | 34,792 | 38,081 | 0 | 628 | 7,616 |
| 68 | 7,616 | 25,716 | 28,165 | 0 | 465 | 5,633 |
| 69 | 5,633 | 19,107 | 20,903 | 0 | 344 | 4,181 |
| 70 | 4,181 | 14,375 | 15,677 | 0 | 257 | 3,135 |
| 71 | 3,135 | 11,043 | 11,977 | 0 | 194 | 2,395 |
| 72 | 2,395 | 8,727 | 9,394 | 0 | 150 | 1,879 |
| 73 | 1,879 | 7,131 | 7,608 | 0 | 119 | 1,522 |
| 74 | 1,522 | 6,032 | 6,377 | 0 | 98 | 1,275 |
| 75 | 1,275 | 5,267 | 5,522 | 0 | 83 | 1,104 |
| 76 | 1,104 | 4,721 | 4,916 | 0 | 73 | 983 |
| 77 | 983 | 4,316 | 4,470 | 0 | 66 | 894 |
| 78 | 894 | 3,998 | 4,127 | 0 | 60 | 825 |
| 79 | 825 | 3,736 | 3,848 | 0 | 56 | 770 |
| 80 | 770 | 3,507 | 3,608 | 0 | 52 | 722 |
| 81 | 722 | 3,301 | 3,393 | 0 | 49 | 679 |
| 82 | 679 | 3,109 | 3,195 | 0 | 46 | 639 |
| 83 | 639 | 2,928 | 3,008 | 0 | 43 | 602 |
| 84 | 602 | 2,751 | 2,828 | 0 | 41 | 566 |
| 85 | 566 | 2,577 | 2,651 | 0 | 38 | 530 |
| 86 | 530 | 2,405 | 2,476 | 0 | 36 | 495 |
| 87 | 495 | 2,234 | 2,302 | 0 | 33 | 460 |
| 88 | 460 | 2,065 | 2,130 | 0 | 31 | 426 |
| 89 | 426 | 1,899 | 1,962 | 0 | 29 | 392 |
| 90 | 392 | 1,738 | 1,797 | 0 | 26 | 359 |
| 91 | 359 | 1,580 | 1,637 | 0 | 24 | 327 |
| 92 | 327 | 1,429 | 1,482 | 0 | 22 | 296 |
| 93 | 296 | 1,284 | 1,334 | 0 | 20 | 267 |
| 94 | 267 | 1,146 | 1,192 | 0 | 18 | 238 |
| 95 | 238 | 1,013 | 1,056 | 0 | 16 | 211 |
| 96 | 211 | 884 | 924 | 0 | 14 | 185 |
| 97 | 185 | 761 | 798 | 0 | 12 | 160 |
| 98 | 160 | 644 | 678 | 0 | 10 | 136 |
| 99 | 136 | 535 | 566 | 0 | 9 | 113 |
| 100 | 113 | 436 | 463 | 0 | 7 | 93 |

* 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, 2018 (Years 1-50)

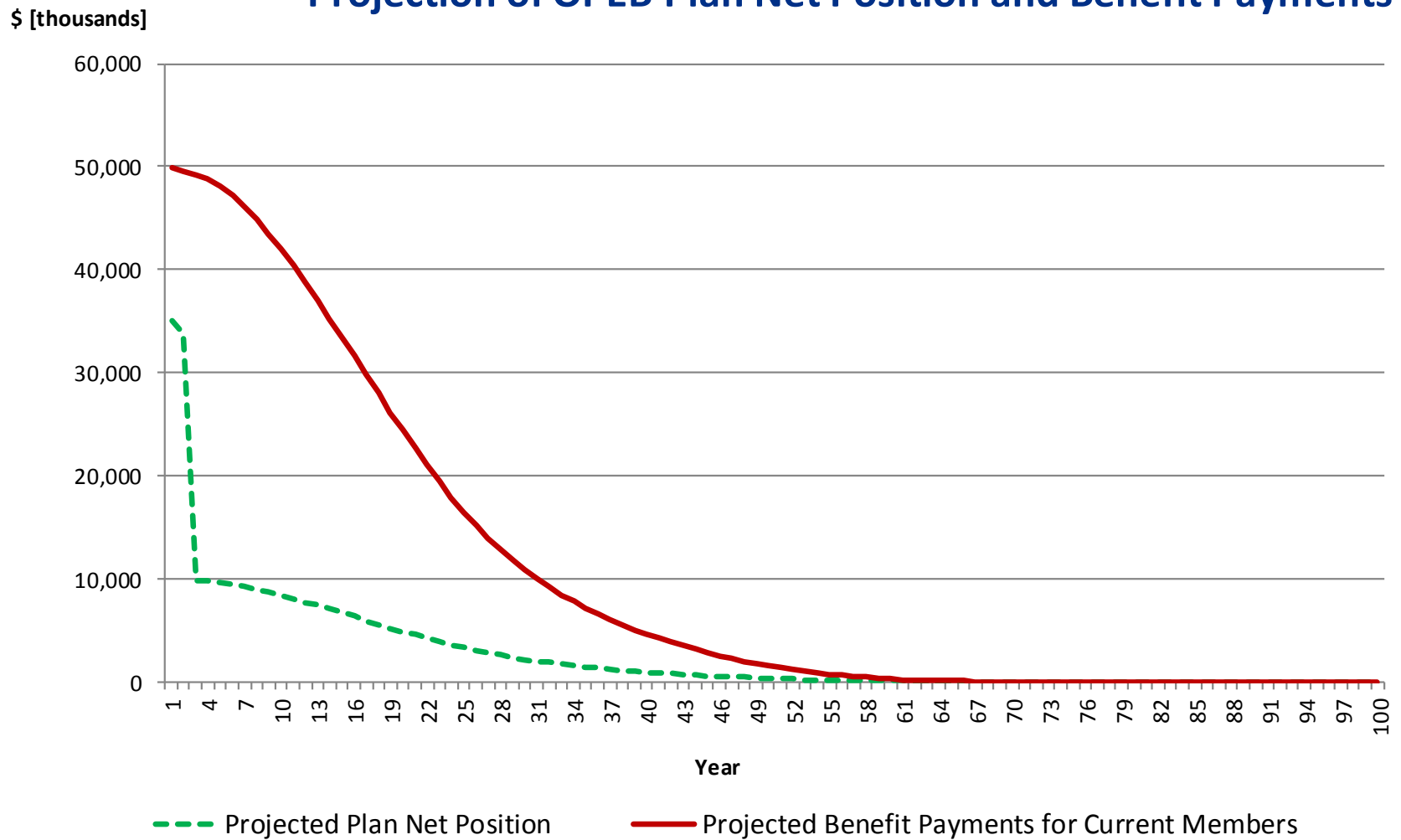
| Year | Projected Beginning Plan Net Position | Projected Benefit Payments | Funded Portion of Projected Benefit Payments | Unfunded Portion of Projected Benefit Payments | Present Value of Funded Benefit Payments using Expected Return Rate (v) | Present Value of Unfunded Benefit Payments using Municipal 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 | \$ 37,308,259 | \$ 49,956,896 | \$ 49,956,896 | \$ 0 | \$ 48,238,834 | \$ 0 | \$ 48,238,834 |
| 2 | 34,958,377 | 49,583,499 | 49,583,499 | 0 | 44,641,751 | 0 | 44,641,751 |
| 3 | 33,780,949 | 49,222,932 | 49,222,932 | 0 | 41,321,324 | 0 | 41,321,324 |
| 4 | 9,810,032 | 48,771,885 | 48,771,885 | 0 | 38,174,995 | 0 | 38,174,995 |
| 5 | 9,721,327 | 48,105,107 | 48,105,107 | 0 | 35,107,777 | 0 | 35,107,777 |
| 6 | 9,589,499 | 47,231,200 | 47,231,200 | 0 | 32,139,849 | 0 | 32,139,849 |
| 7 | 9,416,260 | 46,142,101 | 46,142,101 | 0 | 29,276,214 | 0 | 29,276,214 |
| 8 | 9,200,027 | 44,898,501 | 44,898,501 | 0 | 26,561,469 | 0 | 26,561,469 |
| 9 | 8,952,908 | 43,494,446 | 43,494,446 | 0 | 23,991,464 | 0 | 23,991,464 |
| 10 | 8,673,677 | 42,011,681 | 42,011,681 | 0 | 21,607,061 | 0 | 21,607,061 |
| 11 | 8,378,683 | 40,444,435 | 40,444,435 | 0 | 19,394,881 | 0 | 19,394,881 |
| 12 | 8,066,811 | 38,781,129 | 38,781,129 | 0 | 17,340,096 | 0 | 17,340,096 |
| 13 | 7,735,713 | 37,046,445 | 37,046,445 | 0 | 15,444,728 | 0 | 15,444,728 |
| 14 | 7,390,275 | 35,266,129 | 35,266,129 | 0 | 13,708,635 | 0 | 13,708,635 |
| 15 | 7,035,657 | 33,462,785 | 33,462,785 | 0 | 12,128,336 | 0 | 12,128,336 |
| 16 | 6,676,407 | 31,624,901 | 31,624,901 | 0 | 10,687,374 | 0 | 10,687,374 |
| 17 | 6,310,240 | 29,785,901 | 29,785,901 | 0 | 9,385,454 | 0 | 9,385,454 |
| 18 | 5,943,849 | 27,969,107 | 27,969,107 | 0 | 8,217,237 | 0 | 8,217,237 |
| 19 | 5,581,926 | 26,164,921 | 26,164,921 | 0 | 7,167,527 | 0 | 7,167,527 |
| 20 | 5,222,577 | 24,385,996 | 24,385,996 | 0 | 6,228,639 | 0 | 6,228,639 |
| 21 | 4,868,320 | 22,664,458 | 22,664,458 | 0 | 5,397,600 | 0 | 5,397,600 |
| 22 | 4,525,468 | 20,988,174 | 20,988,174 | 0 | 4,660,502 | 0 | 4,660,502 |
| 23 | 4,191,499 | 19,399,580 | 19,399,580 | 0 | 4,016,549 | 0 | 4,016,549 |
| 24 | 3,874,903 | 17,901,520 | 17,901,520 | 0 | 3,455,838 | 0 | 3,455,838 |
| 25 | 3,576,246 | 16,482,792 | 16,482,792 | 0 | 2,966,859 | 0 | 2,966,859 |
| 26 | 3,293,291 | 15,171,336 | 15,171,336 | 0 | 2,546,201 | 0 | 2,546,201 |
| 27 | 3,031,649 | 13,960,119 | 13,960,119 | 0 | 2,184,543 | 0 | 2,184,543 |
| 28 | 2,789,934 | 12,841,327 | 12,841,327 | 0 | 1,873,631 | 0 | 1,873,631 |
| 29 | 2,566,606 | 11,808,539 | 11,808,539 | 0 | 1,606,472 | 0 | 1,606,472 |
| 30 | 2,360,400 | 10,855,770 | 10,855,770 | 0 | 1,377,020 | 0 | 1,377,020 |
| 31 | 2,170,128 | 9,976,736 | 9,976,736 | 0 | 1,179,970 | 0 | 1,179,970 |
| 32 | 1,994,548 | 9,169,015 | 9,169,015 | 0 | 1,011,132 | 0 | 1,011,132 |
| 33 | 1,833,185 | 8,425,432 | 8,425,432 | 0 | 866,323 | 0 | 866,323 |
| 34 | 1,684,613 | 7,739,626 | 7,739,626 | 0 | 742,011 | 0 | 742,011 |
| 35 | 1,547,566 | 7,107,633 | 7,107,633 | 0 | 635,357 | 0 | 635,357 |
| 36 | 1,421,256 | 6,524,851 | 6,524,851 | 0 | 543,834 | 0 | 543,834 |
| 37 | 1,304,769 | 5,986,631 | 5,986,631 | 0 | 465,244 | 0 | 465,244 |
| 38 | 1,197,178 | 5,488,458 | 5,488,458 | 0 | 397,696 | 0 | 397,696 |
| 39 | 1,097,584 | 5,026,043 | 5,026,043 | 0 | 339,571 | 0 | 339,571 |
| 40 | 1,005,132 | 4,595,526 | 4,595,526 | 0 | 289,496 | 0 | 289,496 |
| 41 | 919,051 | 4,193,514 | 4,193,514 | 0 | 246,313 | 0 | 246,313 |
| 42 | 838,666 | 3,817,179 | 3,817,179 | 0 | 209,052 | 0 | 209,052 |
| 43 | 763,411 | 3,464,220 | 3,464,220 | 0 | 176,897 | 0 | 176,897 |
| 44 | 692,828 | 3,132,834 | 3,132,834 | 0 | 149,161 | 0 | 149,161 |
| 45 | 626,557 | 2,821,678 | 2,821,678 | 0 | 125,264 | 0 | 125,264 |
| 46 | 564,330 | 2,529,819 | 2,529,819 | 0 | 104,716 | 0 | 104,716 |
| 47 | 505,960 | 2,256,642 | 2,256,642 | 0 | 87,094 | 0 | 87,094 |
| 48 | 451,327 | 2,001,761 | 2,001,761 | 0 | 72,034 | 0 | 72,034 |
| 49 | 400,351 | 1,764,923 | 1,764,923 | 0 | 59,218 | 0 | 59,218 |
| 50 | 352,984 | 1,545,943 | 1,545,943 | 0 | 48,365 | 0 | 48,365 |

Single Discount Rate Development

Present Values of Projected OPEB Benefits Beginning July 1, 2018 (Years 50-100)

| Year | Projected Beginning Plan Net Position | Projected Benefit Payments | Funded Portion of Projected Benefit Payments | Unfunded Portion of Projected Benefit Payments | Present Value of Funded Benefit Payments using Expected Return Rate (v) | Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf) | Present Value of All Benefit Payments using Single Discount Rate (SDR) |
|---------------|---------------------------------------|----------------------------|--|--|---|---|--|
| (a) | (b) | (c) | (d) | (e) | (f)=(d)*v ^{((a)-.5)} | (g)=(e)*vf ^{((a)-.5)} | (h)=(c)/(1+SDR) ^{((a)-.5)} |
| 51 | \$ 309,188 | \$ 1,344,628 | \$ 1,344,628 | \$ 0 | \$ 39,223 | \$ 0 | \$ 39,223 |
| 52 | 268,925 | 1,160,748 | 1,160,748 | 0 | 31,570 | 0 | 31,570 |
| 53 | 232,150 | 993,960 | 993,960 | 0 | 25,206 | 0 | 25,206 |
| 54 | 198,792 | 843,834 | 843,834 | 0 | 19,953 | 0 | 19,953 |
| 55 | 168,767 | 709,848 | 709,848 | 0 | 15,650 | 0 | 15,650 |
| 56 | 141,970 | 591,367 | 591,367 | 0 | 12,156 | 0 | 12,156 |
| 57 | 118,273 | 487,636 | 487,636 | 0 | 9,346 | 0 | 9,346 |
| 58 | 97,527 | 397,785 | 397,785 | 0 | 7,109 | 0 | 7,109 |
| 59 | 79,557 | 320,846 | 320,846 | 0 | 5,346 | 0 | 5,346 |
| 60 | 64,169 | 255,776 | 255,776 | 0 | 3,974 | 0 | 3,974 |
| 61 | 51,155 | 201,470 | 201,470 | 0 | 2,919 | 0 | 2,919 |
| 62 | 40,294 | 156,782 | 156,782 | 0 | 2,118 | 0 | 2,118 |
| 63 | 31,356 | 120,550 | 120,550 | 0 | 1,518 | 0 | 1,518 |
| 64 | 24,110 | 91,628 | 91,628 | 0 | 1,076 | 0 | 1,076 |
| 65 | 18,326 | 68,918 | 68,918 | 0 | 755 | 0 | 755 |
| 66 | 13,784 | 51,384 | 51,384 | 0 | 525 | 0 | 525 |
| 67 | 10,277 | 38,081 | 38,081 | 0 | 362 | 0 | 362 |
| 68 | 7,616 | 28,165 | 28,165 | 0 | 250 | 0 | 250 |
| 69 | 5,633 | 20,903 | 20,903 | 0 | 173 | 0 | 173 |
| 70 | 4,181 | 15,677 | 15,677 | 0 | 121 | 0 | 121 |
| 71 | 3,135 | 11,977 | 11,977 | 0 | 86 | 0 | 86 |
| 72 | 2,395 | 9,394 | 9,394 | 0 | 63 | 0 | 63 |
| 73 | 1,879 | 7,608 | 7,608 | 0 | 48 | 0 | 48 |
| 74 | 1,522 | 6,377 | 6,377 | 0 | 37 | 0 | 37 |
| 75 | 1,275 | 5,522 | 5,522 | 0 | 30 | 0 | 30 |
| 76 | 1,104 | 4,916 | 4,916 | 0 | 25 | 0 | 25 |
| 77 | 983 | 4,470 | 4,470 | 0 | 21 | 0 | 21 |
| 78 | 894 | 4,127 | 4,127 | 0 | 18 | 0 | 18 |
| 79 | 825 | 3,848 | 3,848 | 0 | 16 | 0 | 16 |
| 80 | 770 | 3,608 | 3,608 | 0 | 14 | 0 | 14 |
| 81 | 722 | 3,393 | 3,393 | 0 | 12 | 0 | 12 |
| 82 | 679 | 3,195 | 3,195 | 0 | 11 | 0 | 11 |
| 83 | 639 | 3,008 | 3,008 | 0 | 9 | 0 | 9 |
| 84 | 602 | 2,828 | 2,828 | 0 | 8 | 0 | 8 |
| 85 | 566 | 2,651 | 2,651 | 0 | 7 | 0 | 7 |
| 86 | 530 | 2,476 | 2,476 | 0 | 6 | 0 | 6 |
| 87 | 495 | 2,302 | 2,302 | 0 | 5 | 0 | 5 |
| 88 | 460 | 2,130 | 2,130 | 0 | 5 | 0 | 5 |
| 89 | 426 | 1,962 | 1,962 | 0 | 4 | 0 | 4 |
| 90 | 392 | 1,797 | 1,797 | 0 | 3 | 0 | 3 |
| 91 | 359 | 1,637 | 1,637 | 0 | 3 | 0 | 3 |
| 92 | 327 | 1,482 | 1,482 | 0 | 2 | 0 | 2 |
| 93 | 296 | 1,334 | 1,334 | 0 | 2 | 0 | 2 |
| 94 | 267 | 1,192 | 1,192 | 0 | 2 | 0 | 2 |
| 95 | 238 | 1,056 | 1,056 | 0 | 1 | 0 | 1 |
| 96 | 211 | 924 | 924 | 0 | 1 | 0 | 1 |
| 97 | 185 | 798 | 798 | 0 | 1 | 0 | 1 |
| 98 | 160 | 678 | 678 | 0 | 1 | 0 | 1 |
| 99 | 136 | 566 | 566 | 0 | 1 | 0 | 1 |
| 100 | 113 | 0 | 0 | 0 | 0 | 0 | 0 |
| Totals | \$ 498,777,401 | \$ 0 | \$ 498,777,401 | \$ 0 | \$ 498,777,401 | \$ 0 | \$ 498,777,401 |

Projection of OPEB Plan Net Position and Benefit Payments



SECTION D

GLOSSARY OF TERMS

Glossary of Terms

| | |
|--|---|
| Accrued Service | Service credited under the system that was rendered before the date of the actuarial valuation. |
| Actuarial Accrued Liability (AAL) | 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." |
| Actuarial Assumptions | 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. |
| Actuarial Cost Method | A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the OPEB trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method. |
| Actuarial Equivalent | 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. |
| Actuarial Gain (Loss) | 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. |
| Actuarial Present Value (APV) | 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. |
| Actuarial Valuation | The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total OPEB liability, and related actuarial present value of projected benefit payments for OPEB. |
| Actuarial Valuation Date | The date as of which an actuarial valuation is performed. |

Glossary of Terms

| | |
|--|--|
| Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC) | A calculated contribution into an OPEB 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. |
| Amortization Method | 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). |
| Amortization Payment | The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal. |
| Cost-of-Living Adjustments | Postemployment benefit changes intended to adjust benefit payments for the effects of inflation. |
| Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan) | A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan. |
| Covered-Employee Payroll | The payroll of employees that are provided with benefits through the OPEB plan. |
| Deferred Inflows and Outflows | The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources. |
| Discount Rate | 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 OPEB 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

| | |
|--|--|
| Entry Age Actuarial Cost Method (EAN) | The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit ages(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits. |
| Fiduciary Net Position | The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions. |
| GASB | The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities. |
| Long-Term Expected Rate of Return | 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. |
| Money-Weighted Rate of Return | The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 74, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense. |
| Multiple-Employer Defined Benefit OPEB Plan | A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer. |
| Municipal Bond Rate | 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. |
| Net OPEB Liability (NOL) | The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan. |
| Non-Employer Contributing Entities | Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities. |

Glossary of Terms

| | |
|--|---|
| Normal Cost | The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost. |
| 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 OPEB Expense | The total OPEB 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 OPEB Liability3. Current-Period Benefit Changes4. Employee Contributions (made negative for addition here)5. Projected Earnings on Plan Investments (made negative for addition here)6. 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 OPEB Liability (TOL) | The TOL is the portion of the actuarial present value of projected 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. 74 and 75, the valuation assets are equal to the market value of assets. |

SECTION E

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

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Albany - Emp | \$ 127 | 0.00028712% | \$ 1,315 | \$ 128 | 0.00021596% | \$ 987 |
| Alexandria - Emp/Pol | 4,479 | 0.01012593% | 46,361 | 4,094 | 0.00690736% | 31,583 |
| Allenstown - Emp/Fire/Pol | 30,916 | 0.06989355% | 320,005 | 29,838 | 0.05034243% | 230,183 |
| Allenstown Sd - (Sau 53) | 40,365 | 0.09125545% | 417,809 | 71,638 | 0.12086705% | 552,645 |
| Allenstown Sewer Commission | 0 | 0.00000000% | 0 | 560 | 0.00094483% | 4,320 |
| Alstead - Police | 4,278 | 0.00967152% | 44,281 | 2,956 | 0.00498734% | 22,804 |
| Alton - Emp/Fire/Pol | 42,330 | 0.09569783% | 438,148 | 40,302 | 0.06799721% | 310,906 |
| Alton Sd - Emp/Teach | 53,181 | 0.12022930% | 550,465 | 99,613 | 0.16806624% | 768,456 |
| Amherst - Fire/Pol | 62,133 | 0.14046760% | 643,125 | 56,253 | 0.09490960% | 433,959 |
| Amherst Sd - (Sau 39) | 168,133 | 0.38010781% | 1,740,308 | 291,091 | 0.49112637% | 2,245,597 |
| Andover - Police | 2,663 | 0.00602040% | 27,564 | 2,300 | 0.00388054% | 17,743 |
| Andover Sd - (Sau 46) | 23,801 | 0.05380827% | 246,359 | 38,653 | 0.06521503% | 298,185 |
| Androscoggin Valley Reg Refuse | 1,817 | 0.00410779% | 18,807 | 1,774 | 0.00299308% | 13,685 |
| Antrim - Emp/Pol | 16,101 | 0.03640044% | 166,658 | 15,292 | 0.02580054% | 117,969 |
| Ashland - Emp/Pol | 12,833 | 0.02901229% | 132,832 | 11,821 | 0.01994429% | 91,192 |
| Ashland Electric Dept - Emp | 884 | 0.00199851% | 9,150 | 878 | 0.00148135% | 6,773 |
| Ashland Sd - (Sau 02) | 20,500 | 0.04634551% | 212,191 | 35,553 | 0.05998473% | 274,271 |
| Atkinson - Emp/Police | 17,463 | 0.03947959% | 180,756 | 16,144 | 0.02723803% | 124,542 |
| Auburn - Emp/Fire/Pol | 31,789 | 0.07186720% | 329,041 | 26,225 | 0.04424661% | 202,311 |
| Auburn Sd - (Sau 15) | 54,230 | 0.12260084% | 561,323 | 95,696 | 0.16145751% | 738,239 |
| Baker Free Library - Emp | 0 | 0.00000000% | 0 | 376 | 0.00063438% | 2,901 |
| Barnstead - Emp/Fire/Pol | 25,311 | 0.05722201% | 261,989 | 22,088 | 0.03726669% | 170,396 |
| Barnstead Sd - Emp/Teach | 48,703 | 0.11010563% | 504,114 | 84,135 | 0.14195189% | 649,052 |
| Barrington - Emp/Pol/Fire | 37,018 | 0.08368869% | 383,165 | 36,036 | 0.06079965% | 277,997 |
| Barrington Sd - Emp/Teach | 93,322 | 0.21097834% | 965,955 | 161,352 | 0.27223178% | 1,244,736 |
| Bartlett - Fire/Pol | 8,640 | 0.01953294% | 89,431 | 8,599 | 0.01450816% | 66,336 |
| Bartlett Sd - (Sau 09) | 33,211 | 0.07508199% | 343,760 | 53,565 | 0.09037443% | 413,223 |
| Bath Sd - (Sau 23) | 7,516 | 0.01699185% | 77,796 | 12,892 | 0.02175128% | 99,454 |
| Bcep Solid Waste District | 902 | 0.00203920% | 9,336 | 1,158 | 0.00195377% | 8,933 |
| Bedford - Emp/Fire/Pol | 226,715 | 0.51254746% | 2,346,677 | 205,992 | 0.34754803% | 1,589,108 |
| Bedford Sd - Emp/Teach | 442,172 | 0.99964332% | 4,576,825 | 721,277 | 1.21693268% | 5,564,229 |
| Belknap County - Emp/Pol | 104,845 | 0.23702904% | 1,085,227 | 94,124 | 0.15880525% | 726,112 |
| Belknap County Conserv. Dist | 158 | 0.00035720% | 1,635 | 170 | 0.00028682% | 1,311 |
| Belmont - Emp/Fire/Pol | 71,724 | 0.16215051% | 742,399 | 68,183 | 0.11503780% | 525,992 |
| Bennington - Emp/Pol | 6,386 | 0.01443719% | 66,100 | 6,063 | 0.01022944% | 46,772 |
| Berlin - Emp/Fire/Pol | 118,864 | 0.26872259% | 1,230,335 | 116,766 | 0.19700664% | 900,781 |
| Berlin Housing Authority - Emp | 776 | 0.00175435% | 8,032 | 784 | 0.00132276% | 6,048 |
| Berlin Water Works - Emp | 1,836 | 0.00415075% | 19,004 | 1,996 | 0.00336763% | 15,398 |
| Bethlehem - Emp/Fir/Pol | 14,950 | 0.03379831% | 154,744 | 12,650 | 0.02134298% | 97,587 |
| Bethlehem Sd - (Sau 35) | 21,822 | 0.04933423% | 225,875 | 36,982 | 0.06239573% | 285,294 |
| Boscawen - Emp/Pol | 19,196 | 0.04339749% | 198,694 | 17,937 | 0.03026316% | 138,373 |
| Bow - Emp/Fire/Pol | 61,126 | 0.13819102% | 632,702 | 54,874 | 0.09258297% | 423,321 |
| Bow Sd - Emp/Teach (Sau 67) | 188,948 | 0.42716546% | 1,955,759 | 321,201 | 0.54192771% | 2,477,878 |
| Bradford - Police | 7,564 | 0.01710036% | 78,293 | 6,971 | 0.01176141% | 53,777 |
| Brentwood - Emp/Fire/Pol | 20,674 | 0.04673888% | 213,992 | 19,139 | 0.03229117% | 147,646 |
| Brentwood Sd - (Sau 16) | 32,705 | 0.07393805% | 338,522 | 56,104 | 0.09465821% | 432,809 |
| Bristol - Emp/Fire/Pol | 45,940 | 0.10385916% | 475,515 | 37,807 | 0.06378766% | 291,659 |
| Brookline - Emp/Fire/Pol | 31,926 | 0.07217692% | 330,459 | 28,792 | 0.04857763% | 222,113 |
| Brookline Public Library - Emp | 248 | 0.00056067% | 2,567 | 267 | 0.00045048% | 2,060 |
| Brookline Sd - (Sau 41) | 60,954 | 0.13780217% | 630,921 | 100,502 | 0.16956616% | 775,314 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|---------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Campton - Emp/Pol | \$ 16,767 | 0.03790611% | \$ 173,552 | \$ 15,573 | 0.02627464% | \$ 120,137 |
| Campton Sd - (Sau 48) | 40,461 | 0.09147248% | 418,803 | 67,130 | 0.11326119% | 517,869 |
| Campton/Thornton Fire Dept | 9,964 | 0.02252618% | 103,135 | 8,158 | 0.01376411% | 62,934 |
| Canaan - Emp/Pol | 18,698 | 0.04227163% | 193,539 | 16,989 | 0.02866370% | 131,060 |
| Candia - Police | 17,322 | 0.03916083% | 179,296 | 15,414 | 0.02600638% | 118,910 |
| Candia Sd - (Sau 15) | 35,607 | 0.08049876% | 368,560 | 59,940 | 0.10113028% | 462,402 |
| Canterbury - Emp/Pol/Fire | 6,376 | 0.01441458% | 65,997 | 6,652 | 0.01122320% | 51,316 |
| Carroll - Emp/Fire/Pol | 14,782 | 0.03341851% | 153,005 | 13,202 | 0.02227431% | 101,846 |
| Carroll County - Emp/Pol | 106,005 | 0.23965152% | 1,097,234 | 103,124 | 0.17398997% | 795,541 |
| Center Conway Fire Precinct | 2,181 | 0.00493071% | 22,575 | 2,086 | 0.00351948% | 16,092 |
| Center Harbor - Police | 8,343 | 0.01886149% | 86,357 | 8,522 | 0.01437825% | 65,742 |
| Central Hooksett Water Precinct | 644 | 0.00145593% | 6,666 | 552 | 0.00093133% | 4,258 |
| Charlestown - Emp/Pol | 15,525 | 0.03509825% | 160,696 | 13,819 | 0.02331530% | 106,605 |
| Cheshire County - Emp/Pol | 133,912 | 0.30274245% | 1,386,093 | 135,777 | 0.22908185% | 1,047,440 |
| Chester - Emp/Fire/Pol | 24,274 | 0.05487761% | 251,255 | 21,242 | 0.03583933% | 163,870 |
| Chester Sd - (Sau 82) | 45,364 | 0.10255697% | 469,553 | 82,889 | 0.13984965% | 639,440 |
| Chesterfield - Emp/Pol | 15,974 | 0.03611333% | 165,343 | 12,997 | 0.02192843% | 100,264 |
| Chesterfield Sd - (Sau 29) | 33,144 | 0.07493052% | 343,066 | 54,658 | 0.09221853% | 421,654 |
| Chichester - Emp/Pol | 12,699 | 0.02870935% | 131,445 | 11,541 | 0.01947188% | 89,032 |
| Chichester Sd - (Sau 53) | 27,304 | 0.06172770% | 282,618 | 46,999 | 0.07929633% | 362,570 |
| Claremont - Emp/Fire/Pol | 122,033 | 0.27588692% | 1,263,137 | 114,068 | 0.19245460% | 879,968 |
| Claremont Sd - (Sau 06) | 181,048 | 0.40930548% | 1,873,988 | 308,872 | 0.52112632% | 2,382,766 |
| Clarksville - Emp | 115 | 0.00025999% | 1,190 | 119 | 0.00020078% | 918 |
| Cocheco Academy Of The Arts | 3,081 | 0.00696539% | 31,891 | 5,666 | 0.00955963% | 43,710 |
| Colebrook - Emp/Pol | 12,597 | 0.02847875% | 130,389 | 10,487 | 0.01769358% | 80,901 |
| Colebrook Sd - (Sau 07) | 37,878 | 0.08563294% | 392,067 | 65,240 | 0.11007240% | 503,288 |
| Community College System Of Nh | 456,367 | 1.03173476% | 4,723,754 | 708,154 | 1.19479167% | 5,462,993 |
| Concord - Emp/Fire/Pol | 621,095 | 1.40414470% | 6,428,817 | 582,691 | 0.98311151% | 4,495,120 |
| Concord Reg Sol Waste Res Rec | 0 | 0.00000000% | 0 | 0 | 0.00000000% | 0 |
| Concord Sd - Emp/Teach | 521,724 | 1.17949104% | 5,400,250 | 877,454 | 1.48043325% | 6,769,044 |
| Contoocook Valley Sd | 272,489 | 0.61603134% | 2,820,473 | 469,547 | 0.79221588% | 3,622,280 |
| Conway - Emp/Pol | 81,345 | 0.18390126% | 841,984 | 72,559 | 0.12242095% | 559,750 |
| Conway Sd - (Sau 09) | 170,354 | 0.38512895% | 1,763,297 | 288,480 | 0.48672111% | 2,225,454 |
| Conway Village Fire District | 14,960 | 0.03382092% | 154,848 | 12,669 | 0.02137503% | 97,734 |
| Cook Memorial Library | 112 | 0.00025320% | 1,159 | 70 | 0.00011810% | 540 |
| Coos County - Emp/Pol | 57,209 | 0.12933563% | 592,158 | 54,853 | 0.09254754% | 423,159 |
| Coos County Nursing Home - Emp | 8,455 | 0.01911470% | 87,516 | 8,667 | 0.01462289% | 66,861 |
| Cornish - Emp | 541 | 0.00122307% | 5,600 | 614 | 0.00103594% | 4,737 |
| Cornish Sd - (Sau 100) | 9,890 | 0.02235888% | 102,369 | 18,279 | 0.03084018% | 141,012 |
| Croydon Sd - (Sau 99) | 2,302 | 0.00520426% | 23,827 | 3,808 | 0.00642483% | 29,377 |
| Croydon-Emp | 50 | 0.00011304% | 518 | 0 | 0 | 0 |
| Danville - Pol | 12,546 | 0.02836345% | 129,861 | 10,812 | 0.01824192% | 83,408 |
| Deerfield - Emp/Pol | 19,640 | 0.04440126% | 203,289 | 17,517 | 0.02955454% | 135,133 |
| Deerfield Sd - (Sau 53) | 60,015 | 0.13567931% | 621,202 | 106,408 | 0.17953071% | 820,875 |
| Deering - Police | 5,762 | 0.01302648% | 59,641 | 5,305 | 0.00895055% | 40,925 |
| Derry - Emp/Fire/Pol | 439,421 | 0.99342398% | 4,548,350 | 406,367 | 0.68561910% | 3,134,883 |
| Derry Housing Authority - Emp | 244 | 0.00055162% | 2,526 | 238 | 0.00040155% | 1,836 |
| Dorchester - Emp | 133 | 0.00030068% | 1,377 | 42 | 0.00007086% | 324 |
| Dover - Emp/Fire/Pol/Teacher | 735,904 | 1.66369991% | 7,617,180 | 956,511 | 1.61381757% | 7,378,922 |
| Dover Housing Authority | 3,878 | 0.00876721% | 40,140 | 3,812 | 0.00643158% | 29,407 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Dresden Sd - (Sau 70) | \$ 79,487 | 0.17970077% | \$ 822,752 | \$ 130,637 | 0.22040968% | \$ 1,007,788 |
| Dublin - Emp/Fir/Pol | 9,062 | 0.02048698% | 93,799 | 7,057 | 0.01190651% | 54,441 |
| Dunbarton - Emp/Pol | 10,797 | 0.02440939% | 111,757 | 10,394 | 0.01753667% | 80,184 |
| Dunbarton Sd - (Sau 67) | 20,796 | 0.04701470% | 215,255 | 33,346 | 0.05626110% | 257,245 |
| Durham - Emp/Fire/Pol | 154,503 | 0.34929370% | 1,599,226 | 144,580 | 0.24393420% | 1,115,350 |
| East Kingston - Emp/Pol/Fire | 12,565 | 0.02840641% | 130,058 | 12,670 | 0.02137672% | 97,742 |
| East Kingston Sd - (Sau 16) | 18,851 | 0.04261752% | 195,123 | 32,325 | 0.05453848% | 249,368 |
| Effingham - Pol | 5,910 | 0.01336107% | 61,173 | 4,995 | 0.00842752% | 38,533 |
| Enfield - Emp/Pol | 25,554 | 0.05777138% | 264,504 | 24,073 | 0.04061577% | 185,709 |
| Epping - Emp/Fire/Pol | 62,343 | 0.14094236% | 645,299 | 55,509 | 0.09365433% | 428,219 |
| Epping Sd - (Sau 14) | 111,360 | 0.25175787% | 1,152,663 | 187,527 | 0.31639403% | 1,446,661 |
| Epsom - Emp/Fire/Pol | 24,889 | 0.05626797% | 257,621 | 25,688 | 0.04334058% | 198,168 |
| Epsom Sd - (Sau 53) | 43,747 | 0.09890132% | 452,816 | 74,994 | 0.12652927% | 578,535 |
| Errol Sd - (Sau 20) | 2,344 | 0.00529921% | 24,262 | 4,625 | 0.00780326% | 35,679 |
| Exeter - Emp/Fire/Pol | 173,503 | 0.39224807% | 1,795,891 | 159,488 | 0.26908686% | 1,230,356 |
| Exeter Reg Coop Sd - (Sau 16) | 370,199 | 0.83692988% | 3,831,848 | 626,369 | 1.05680468% | 4,832,070 |
| Exeter Sd - (Sau 16) | 133,673 | 0.30220213% | 1,383,620 | 226,983 | 0.38296387% | 1,751,041 |
| Fall Mountain Reg Sd | 183,958 | 0.41588428% | 1,904,109 | 305,166 | 0.51487359% | 2,354,177 |
| Farmington - Fire/Pol | 32,407 | 0.07326434% | 335,438 | 29,843 | 0.05035087% | 230,221 |
| Farmington Sd - (Sau 61) | 99,694 | 0.22538388% | 1,031,911 | 172,217 | 0.29056312% | 1,328,553 |
| Fitzwilliam - Emp/Pol | 7,261 | 0.01641535% | 75,157 | 6,850 | 0.01155726% | 52,844 |
| Fracestown - Emp/Pol | 908 | 0.00205277% | 9,399 | 1,366 | 0.00230470% | 10,538 |
| Franconia - Police | 7,603 | 0.01718853% | 78,697 | 8,367 | 0.01411673% | 64,546 |
| Franklin - Emp/Fire/Pol | 103,141 | 0.23317671% | 1,067,590 | 94,683 | 0.15974839% | 730,424 |
| Franklin Sd - (Sau 18) | 88,876 | 0.20092701% | 919,936 | 146,561 | 0.24727653% | 1,130,632 |
| Freedom - Police/Fire | 6,225 | 0.01407321% | 64,434 | 5,694 | 0.00960687% | 43,926 |
| Freedom Sd - (Sau 13) | 9,434 | 0.02132798% | 97,649 | 15,633 | 0.02637587% | 120,599 |
| Fremont - Police | 12,158 | 0.02748628% | 125,845 | 9,211 | 0.01554072% | 71,057 |
| Fremont Sd - (Sau 83) | 42,894 | 0.09697290% | 443,986 | 75,392 | 0.12720077% | 581,605 |
| Gilford - Emp/Fire/Pol | 101,865 | 0.23029198% | 1,054,382 | 92,272 | 0.15568057% | 711,824 |
| Gilford Sd - Emp/Teach | 148,535 | 0.33580150% | 1,537,453 | 254,472 | 0.42934309% | 1,963,102 |
| Gilmanton - Emp/Fire/Pol | 23,365 | 0.05282258% | 241,846 | 22,115 | 0.03731225% | 170,604 |
| Gilmanton Sd - Emp/Teach | 38,392 | 0.08679497% | 397,387 | 75,266 | 0.12698818% | 580,633 |
| Goffstown - Emp/Fire/Pol | 142,937 | 0.32314578% | 1,479,509 | 133,647 | 0.22548813% | 1,031,008 |
| Goffstown Sd - (Sau 19) | 270,138 | 0.61071630% | 2,796,139 | 463,014 | 0.78119345% | 3,571,882 |
| Goffstown Village Water Prcnct | 371 | 0.00083874% | 3,840 | 360 | 0.00060739% | 2,777 |
| Gorham - Emp/Fire/Pol | 23,757 | 0.05370880% | 245,903 | 22,759 | 0.03839880% | 175,572 |
| Goshen - Emp/Pol | 392 | 0.00088622% | 4,058 | 345 | 0.00058208% | 2,661 |
| Governor Wentworth Reg Sd | 291,017 | 0.65791864% | 3,012,253 | 496,970 | 0.83848374% | 3,833,832 |
| Grafton - Emp/Pol | 2,951 | 0.00667149% | 30,545 | 2,420 | 0.00408300% | 18,669 |
| Grafton County - Emp/Pol | 168,900 | 0.38184181% | 1,748,247 | 156,895 | 0.26471197% | 1,210,353 |
| Grantham - Emp/Pol | 11,431 | 0.02584271% | 118,320 | 10,284 | 0.01735108% | 79,335 |
| Grantham Sd (Sau75) | 28,127 | 0.06358830% | 291,136 | 46,487 | 0.07843249% | 358,620 |
| Great Bay Elearning Charter Sc | 11,956 | 0.02702961% | 123,754 | 19,317 | 0.03259149% | 149,019 |
| Greenfield - Emp/Pol | 8,234 | 0.01861507% | 85,228 | 8,729 | 0.01472750% | 67,339 |
| Greenland - Emp/Pol | 26,396 | 0.05967493% | 273,219 | 25,127 | 0.04239407% | 193,840 |
| Greenland Sd - (Sau 50) | 45,160 | 0.10209577% | 467,441 | 67,932 | 0.11461432% | 524,056 |
| Greenville - Emp/Pol | 12,318 | 0.02784800% | 127,501 | 13,165 | 0.02221188% | 101,560 |
| Groton - Emp/Pol | 2,567 | 0.00580336% | 26,570 | 2,401 | 0.00405095% | 18,522 |
| Grs Coop Sd - (Sau 20) | 41,488 | 0.09379427% | 429,433 | 76,242 | 0.12863488% | 588,162 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|---------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Hampstead - Emp/Fire/Pol | \$ 42,526 | 0.09614094% | \$ 440,177 | \$ 36,406 | 0.06142391% | \$ 280,851 |
| Hampstead Sd - (Sau 55) | 117,691 | 0.26607072% | 1,218,194 | 202,149 | 0.34106415% | 1,559,461 |
| Hampton - Emp/Fire/Pol | 270,724 | 0.61204110% | 2,802,204 | 242,858 | 0.40974804% | 1,873,507 |
| Hampton Falls - Emp/Fire/Pol | 15,366 | 0.03473879% | 159,050 | 14,685 | 0.02477641% | 113,286 |
| Hampton Falls Sd - (Sau 21) | 39,628 | 0.08958927% | 410,181 | 67,882 | 0.11452996% | 523,670 |
| Hampton Sd - (Sau 90) | 146,704 | 0.33166205% | 1,518,501 | 255,010 | 0.43025080% | 1,967,253 |
| Hancock - Police | 7,692 | 0.01738974% | 79,618 | 6,890 | 0.01162475% | 53,152 |
| Hanover - Emp/Fire/Pol | 156,824 | 0.35454091% | 1,623,251 | 137,884 | 0.23263676% | 1,063,694 |
| Hanover Sd - (Sau 70) | 68,987 | 0.15596282% | 714,069 | 118,875 | 0.20056493% | 917,051 |
| Harrisville - Police | 2,407 | 0.00544164% | 24,914 | 2,292 | 0.00386704% | 17,681 |
| Harrisville Sd - (Sau 29) | 5,932 | 0.01341081% | 61,401 | 10,962 | 0.01849500% | 84,565 |
| Haverhill - Emp/Pol | 16,680 | 0.03770942% | 172,651 | 18,659 | 0.03148131% | 143,943 |
| Haverhill Coop Sd - (Sau 23) | 77,990 | 0.17631642% | 807,257 | 136,626 | 0.23051428% | 1,053,990 |
| Hebron - Emp/Pol | 2,747 | 0.00621030% | 28,434 | 2,615 | 0.00441201% | 20,173 |
| Henniker - Emp/Fire/Pol | 28,697 | 0.06487694% | 297,036 | 25,966 | 0.04380962% | 200,312 |
| Henniker Sd - (Sau 24) | 48,666 | 0.11002199% | 503,731 | 87,165 | 0.14706408% | 672,427 |
| Hill Sd - (Sau 103) | 4,942 | 0.01117266% | 51,154 | 7,846 | 0.01323771% | 60,527 |
| Hillsboro-Deering Sd (Sau 34) | 144,249 | 0.32611190% | 1,493,090 | 244,939 | 0.41325909% | 1,889,561 |
| Hillsborough - Fire/Pol | 48,035 | 0.10859545% | 497,200 | 44,072 | 0.07435792% | 339,990 |
| Hillsborough County - Emp/Pol | 375,085 | 0.84797593% | 3,882,422 | 347,860 | 0.58690656% | 2,683,536 |
| Hinsdale - Emp/Pol | 24,771 | 0.05600120% | 256,399 | 19,155 | 0.03231816% | 147,770 |
| Hinsdale Sd - (Sau 92) | 66,864 | 0.15116324% | 692,094 | 111,558 | 0.18821975% | 860,605 |
| Holderness - Emp/Fire/Pol | 15,695 | 0.03548258% | 162,455 | 14,626 | 0.02467687% | 112,831 |
| Holderness Sd - (Sau 48) | 24,974 | 0.05646014% | 258,500 | 41,223 | 0.06955111% | 318,011 |
| Hollis - Emp/Fire/Pol | 72,426 | 0.16373757% | 749,666 | 66,025 | 0.11139684% | 509,344 |
| Hollis Sd - (Sau 41) | 81,745 | 0.18480556% | 846,124 | 143,493 | 0.24210022% | 1,106,964 |
| Hollis-Brookline Coop (Sau 41) | 140,421 | 0.31745772% | 1,453,467 | 236,459 | 0.39895170% | 1,824,143 |
| Hooksett - Emp/Fire/Police | 168,810 | 0.38163834% | 1,747,315 | 149,188 | 0.25170878% | 1,150,898 |
| Hooksett Public Library - Emp | 980 | 0.00221554% | 10,144 | 934 | 0.00157584% | 7,205 |
| Hooksett Sd - (Sau 15) | 127,644 | 0.28857203% | 1,321,215 | 219,723 | 0.37071486% | 1,695,034 |
| Hooksett Sewer Commission | 1,040 | 0.00235119% | 10,765 | 994 | 0.00167707% | 7,668 |
| Hooksett Village Water Precinct | 982 | 0.00222006% | 10,164 | 903 | 0.00152353% | 6,966 |
| Hopkinton - Emp/Fire/Pol | 39,327 | 0.08890878% | 407,065 | 33,740 | 0.05692585% | 260,284 |
| Hopkinton Sd - Emp/Teach | 117,344 | 0.26528624% | 1,214,602 | 197,839 | 0.33379235% | 1,526,212 |
| Hudson - Emp/Fire/Pol | 297,940 | 0.67356986% | 3,083,911 | 272,617 | 0.45995718% | 2,103,080 |
| Hudson Sd - Emp/Teach | 312,141 | 0.70567486% | 3,230,902 | 526,264 | 0.88790834% | 4,059,818 |
| Inter-Lakes Sd - (Sau 02) | 151,947 | 0.34351520% | 1,572,770 | 258,829 | 0.43669418% | 1,996,714 |
| Jackson - Emp/Pol/Fire | 4,804 | 0.01086068% | 49,725 | 5,633 | 0.00950395% | 43,455 |
| Jackson Sd - (Sau 09) | 6,613 | 0.01495038% | 68,450 | 10,398 | 0.01754342% | 80,214 |
| Jaffrey - Emp/Fire/Pol | 45,128 | 0.10202343% | 467,110 | 41,025 | 0.06921705% | 316,484 |
| Jaffrey-Rindge Coop Sd | 153,720 | 0.34752352% | 1,591,122 | 268,165 | 0.45244581% | 2,068,736 |
| Jefferson - Emp | 313 | 0.00070762% | 3,240 | 314 | 0.00052978% | 2,422 |
| John Stark Reg Sd - (Sau 24) | 83,062 | 0.18778297% | 859,756 | 147,257 | 0.24845081% | 1,136,001 |
| Kearsarge Reg Coop Sd | 234,641 | 0.53046622% | 2,428,717 | 395,422 | 0.66715278% | 3,050,449 |
| Keene - Emp/Fire/Pol | 326,072 | 0.73716947% | 3,375,099 | 306,698 | 0.51745837% | 2,365,995 |
| Keene Sd - (Sau 29) | 365,355 | 0.82597877% | 3,781,709 | 633,036 | 1.06805319% | 4,883,502 |
| Kensington - Police | 10,864 | 0.02456086% | 112,451 | 8,744 | 0.01475281% | 67,455 |
| Kensington Sd - (Sau 16) | 15,914 | 0.03597768% | 164,722 | 29,546 | 0.04984977% | 227,930 |
| Kingston - Emp/Fire/Pol | 29,661 | 0.06705631% | 307,014 | 27,839 | 0.04696973% | 214,762 |
| Laconia - Emp/Fire/Pol | 249,298 | 0.56360213% | 2,580,428 | 235,784 | 0.39781285% | 1,818,935 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|-------------------------------|------------------------|--------------------------------|-------------------------------|------------------------|--------------------------------|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability |
| | | | Under Current Discount Rate | | | Under Current Discount Rate |
| Laconia Housing & Redevelopmnt | \$ 3,024 | 0.00683653% | \$ 31,301 | \$ 2,990 | 0.00504470% | \$ 23,066 |
| Laconia Sd - Empl/Teach | 202,367 | 0.45750256% | 2,094,656 | 358,604 | 0.60503375% | 2,766,420 |
| Laconia Water Works - Emp | 2,822 | 0.00637986% | 29,210 | 2,876 | 0.00485236% | 22,187 |
| Lafayette Reg Coop Sd (Sau 35) | 16,457 | 0.03720527% | 170,343 | 27,755 | 0.04682801% | 214,114 |
| Lakes Region Mutual Fire Aid | 6,826 | 0.01543193% | 70,654 | 6,012 | 0.01014340% | 46,379 |
| Lakes Region Planning Comm. | 616 | 0.00139263% | 6,376 | 601 | 0.00101400% | 4,636 |
| Lancaster - Emp/Fire/Pol | 24,164 | 0.05462893% | 250,116 | 21,350 | 0.03602155% | 164,703 |
| Landaff Sd - (Sau 35) | 1,083 | 0.00244840% | 11,210 | 1,857 | 0.00313312% | 14,326 |
| Langdon - Police | 0 | 0.00000000% | 0 | 861 | 0.00145267% | 6,642 |
| Lebanon - Emp/Fire/Pol | 228,719 | 0.51707802% | 2,367,420 | 211,169 | 0.35628262% | 1,629,045 |
| Lebanon Sd(Sau 88) - Emp/Teach | 243,767 | 0.55109788% | 2,523,178 | 419,044 | 0.70700763% | 3,232,679 |
| Lee - Emp/Fire/Pol | 24,426 | 0.05522124% | 252,828 | 22,555 | 0.03805461% | 173,999 |
| Lempster - Emp/Pol | 706 | 0.00159609% | 7,308 | 848 | 0.00143074% | 6,542 |
| Lempster Sd Emp/Teachers | 13,060 | 0.02952548% | 135,181 | 17,542 | 0.02959672% | 135,326 |
| Lincoln - Emp/Pol | 25,933 | 0.05862820% | 268,427 | 22,050 | 0.03720258% | 170,103 |
| Lincoln-Woodstock Sd | 49,086 | 0.11097150% | 508,078 | 81,470 | 0.13745552% | 628,493 |
| Lisbon - Police | 8,057 | 0.01821492% | 83,396 | 6,859 | 0.01157245% | 52,913 |
| Lisbon Reg Sd - (Sau 35) | 40,674 | 0.09195402% | 421,008 | 72,229 | 0.12186418% | 557,204 |
| Litchfield - Emp/Fire/Pol | 51,753 | 0.11700094% | 535,684 | 47,777 | 0.08060897% | 368,572 |
| Litchfield Sd - Emp/Teach | 136,583 | 0.30878094% | 1,413,740 | 226,751 | 0.38257244% | 1,749,251 |
| Littleton - Emp/Fire/Pol | 55,037 | 0.12442527% | 569,676 | 49,391 | 0.08333209% | 381,023 |
| Littleton Public Library - Emp | 437 | 0.00098795% | 4,523 | 407 | 0.00068669% | 3,140 |
| Littleton Sd - Emp/Teach | 94,730 | 0.21416148% | 980,529 | 184,957 | 0.31205795% | 1,426,835 |
| Littleton Water & Light Dept | 3,274 | 0.00740172% | 33,888 | 3,466 | 0.00584781% | 26,738 |
| Londonderry - Emp/Fire/Pol | 407,050 | 0.92024102% | 4,213,285 | 361,119 | 0.60927704% | 2,785,822 |
| Londonderry Sd - Emp/Teach | 507,939 | 1.14832651% | 5,257,564 | 885,695 | 1.49433740% | 6,832,618 |
| Loudon - Emp/Fire/Pol | 31,092 | 0.07029145% | 321,826 | 25,067 | 0.04229284% | 193,377 |
| Lyme - Emp/Pol | 6,034 | 0.01364141% | 62,457 | 5,014 | 0.00845958% | 38,680 |
| Lyme Sd - (Sau 76) | 28,975 | 0.06550543% | 299,914 | 52,930 | 0.08930307% | 408,324 |
| Lyndeborough - Police | 2,075 | 0.00469107% | 21,478 | 1,691 | 0.00285304% | 13,045 |
| Madison - Emp/Pol | 11,478 | 0.02594897% | 118,806 | 9,447 | 0.01593890% | 72,878 |
| Madison Sd - (Sau 13) | 20,415 | 0.04615335% | 211,311 | 33,113 | 0.05586798% | 255,447 |
| Manchester - Fire/Pol | 1,634,388 | 3.69495365% | 16,917,189 | 1,494,227 | 2.52104763% | 11,527,086 |
| Manchester Sd - Empl/Teacher | 1,339,181 | 3.02756245% | 13,861,566 | 2,321,722 | 3.91719046% | 17,910,725 |
| Marlborough - Emp/Pol | 8,960 | 0.02025638% | 92,743 | 7,181 | 0.01211572% | 55,397 |
| Marlborough Sd - (Sau 29) | 19,406 | 0.04387224% | 200,867 | 30,514 | 0.05148297% | 235,398 |
| Marlow - Emp | 513 | 0.00115977% | 5,310 | 524 | 0.00088409% | 4,042 |
| Marlow Sd - (Sau 29) | 4,751 | 0.01074086% | 49,177 | 8,055 | 0.01359033% | 62,140 |
| Mascenic Reg Sd - (Sau 87) | 90,019 | 0.20351106% | 931,767 | 153,553 | 0.25907337% | 1,184,571 |
| Mascoma Valley Sd - Empl/Teach | 135,997 | 0.30745613% | 1,407,675 | 229,524 | 0.38725102% | 1,770,643 |
| Mason - Police | 6,099 | 0.01378836% | 63,129 | 5,750 | 0.00970135% | 44,358 |
| Mason Sd (Sau 89) | 6,414 | 0.01450049% | 66,390 | 10,459 | 0.01764634% | 80,685 |
| Maxfield Public Library | 222 | 0.00050189% | 2,298 | 237 | 0.00039986% | 1,828 |
| Meredith - Emp/Fire/Pol | 52,717 | 0.11918031% | 545,662 | 53,347 | 0.09000662% | 411,541 |
| Meriden Village Water District | 150 | 0.00033911% | 1,553 | 152 | 0.00025645% | 1,173 |
| Merrimack - Emp/Fire/Pol | 279,058 | 0.63088225% | 2,888,468 | 260,311 | 0.43919460% | 2,008,147 |
| Merrimack County - Emp/Pol | 347,869 | 0.78644718% | 3,600,715 | 330,831 | 0.55817537% | 2,552,167 |
| Merrimack Sd - Emp/Teach | 392,506 | 0.88736058% | 4,062,743 | 668,104 | 1.12721963% | 5,154,031 |
| Merrimack Valley Sd (Sau 46) | 258,846 | 0.58518783% | 2,679,258 | 424,721 | 0.71658581% | 3,276,474 |
| Merrimack Village District | 2,609 | 0.00589831% | 27,005 | 2,384 | 0.00402227% | 18,391 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Middleton - Police | \$ 9,570 | 0.02163544% | \$ 99,057 | \$ 8,859 | 0.01494683% | \$ 68,342 |
| Middleton Sd - Emp/Teach | 11,227 | 0.02538152% | 116,208 | 17,568 | 0.02964059% | 135,527 |
| Milan Sd - (Sau 20) | 7,694 | 0.01739426% | 79,639 | 14,358 | 0.02422470% | 110,764 |
| Milford - Emp/Fire/Pol | 100,712 | 0.22768533% | 1,042,448 | 93,959 | 0.15852686% | 724,839 |
| Milford Area Communication Ctr | 951 | 0.00214998% | 9,844 | 912 | 0.00153872% | 7,036 |
| Milford Sd - Empl/Teacher | 257,571 | 0.58230537% | 2,666,060 | 440,069 | 0.74248084% | 3,394,875 |
| Milton - Emp/Fire/Pol | 25,749 | 0.05821222% | 266,522 | 23,302 | 0.03931494% | 179,761 |
| Milton Sd - (Sau 64) | 55,477 | 0.12542000% | 574,230 | 93,943 | 0.15849987% | 724,715 |
| Monadnock Reg Sd - (Sau 93) | 175,874 | 0.39760833% | 1,820,433 | 308,831 | 0.52105715% | 2,382,450 |
| Monroe - Emp | 285 | 0.00064432% | 2,950 | 282 | 0.00047579% | 2,175 |
| Monroe Sd - Emp/Tch | 13,470 | 0.03045239% | 139,425 | 20,266 | 0.03419263% | 156,340 |
| Mont Vernon - Emp/Pol | 9,915 | 0.02241540% | 102,628 | 8,865 | 0.01495696% | 68,388 |
| Mont Vernon Sd - (Sau 39) | 20,278 | 0.04584362% | 209,893 | 32,793 | 0.05532808% | 252,979 |
| Moultonborough - Emp/Fire/Pol | 45,241 | 0.10227889% | 468,280 | 42,826 | 0.07225568% | 330,378 |
| Moultonborough Sd - Emp/Teach | 83,540 | 0.18886362% | 864,704 | 142,723 | 0.24080108% | 1,101,024 |
| Nashua - Emp/Fire/Pol | 1,333,666 | 3.01509437% | 13,804,482 | 1,216,714 | 2.05282996% | 9,386,236 |
| Nashua Airport Authority - Emp | 714 | 0.00161418% | 7,390 | 649 | 0.00109499% | 5,007 |
| Nashua Housing Redevelop Auth | 3,728 | 0.00842810% | 38,588 | 3,666 | 0.00618525% | 28,281 |
| Ne Interstate Water Pol Cntrl | 280 | 0.00063301% | 2,898 | 548 | 0.00092458% | 4,227 |
| Nelson - Emp | 505 | 0.00114168% | 5,227 | 483 | 0.00081491% | 3,726 |
| Nelson Sd - (Sau 29) | 5,818 | 0.01315308% | 60,221 | 10,380 | 0.01751305% | 80,076 |
| New Boston - Police | 19,657 | 0.04443969% | 203,465 | 15,575 | 0.02627801% | 120,152 |
| New Boston Sd - (Sau 19) | 48,114 | 0.10877405% | 498,017 | 82,152 | 0.13860619% | 633,755 |
| New Castle - Emp/Fire/Pol | 18,045 | 0.04079536% | 186,780 | 16,080 | 0.02713005% | 124,048 |
| New Castle Sd - (Sau 50) | 8,277 | 0.01871228% | 85,673 | 11,476 | 0.01936221% | 88,531 |
| New Durham - Emp/Pol | 12,354 | 0.02792939% | 127,874 | 9,115 | 0.01537875% | 70,317 |
| New Hampton - Emp/Pol/Fire | 14,178 | 0.03205301% | 146,753 | 13,257 | 0.02236710% | 102,270 |
| New Ipswich - Emp/Pol | 14,610 | 0.03302966% | 151,225 | 13,672 | 0.02306729% | 105,471 |
| New London - Emp/Fire/Pol | 31,509 | 0.07123418% | 326,143 | 29,343 | 0.04950727% | 226,364 |
| New London-Springfield Wtr Sys | 483 | 0.00109195% | 4,999 | 474 | 0.00079973% | 3,657 |
| Newbury - Police | 9,247 | 0.02090522% | 95,714 | 10,264 | 0.01731734% | 79,181 |
| Newfields - Emp/Pol | 7,951 | 0.01797528% | 82,299 | 7,488 | 0.01263369% | 57,766 |
| Newfields Sd - (Sau 16) | 15,371 | 0.03475009% | 159,102 | 26,822 | 0.04525386% | 206,916 |
| Newfound Area Sd - Emp/Teach | 129,857 | 0.29357509% | 1,344,121 | 219,883 | 0.37098481% | 1,696,269 |
| Newington - Emp/Fire/Pol | 60,949 | 0.13779086% | 630,870 | 55,533 | 0.09369483% | 428,405 |
| Newington Sd - (Sau 50) | 8,410 | 0.01901296% | 87,050 | 13,900 | 0.02345197% | 107,230 |
| Newmarket - Emp/Pol/Fire | 48,545 | 0.10974843% | 502,479 | 44,462 | 0.07501592% | 342,998 |
| Newmarket Sd - Emp/Teach | 112,994 | 0.25545194% | 1,169,576 | 200,630 | 0.33850130% | 1,547,743 |
| Newport - Emp/Fire/Pol | 54,062 | 0.12222103% | 559,584 | 52,320 | 0.08827388% | 403,618 |
| Newport Sd - (Sau 43) | 85,877 | 0.19414700% | 888,894 | 151,294 | 0.25526201% | 1,167,145 |
| Newton - Emp/Pol | 17,749 | 0.04012617% | 183,716 | 14,990 | 0.02529101% | 115,639 |
| Next Charter School | 5,362 | 0.01212218% | 55,501 | 8,003 | 0.01350260% | 61,738 |
| Nh Community Developmental Fin | 858 | 0.00193973% | 8,881 | 1,279 | 0.00215792% | 9,867 |
| Nh Land & Community Heritage | 1,071 | 0.00242127% | 11,086 | 1,546 | 0.00260840% | 11,926 |
| Nh Municipal Bond Bank - Emp | 598 | 0.00135193% | 6,190 | 1,037 | 0.00174962% | 8,000 |
| North Conway Wtr Prct&Fire Dep | 7,640 | 0.01727218% | 79,080 | 7,135 | 0.01203811% | 55,042 |
| North Country Charter Academy | 3,418 | 0.00772727% | 35,379 | 5,995 | 0.01011472% | 46,248 |
| North Country Education Servic | 8,187 | 0.01850882% | 84,742 | 19,709 | 0.03325286% | 152,043 |
| North Hampton - Emp/Fire/Pol | 79,337 | 0.17936166% | 821,200 | 73,920 | 0.12471722% | 570,249 |
| North Hampton Sd - (Sau 21) | 59,263 | 0.13397923% | 613,418 | 107,194 | 0.18085684% | 826,939 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Northfield - Emp/Pol | \$ 22,540 | 0.05095746% | \$ 233,307 | \$ 20,459 | 0.03451826% | \$ 157,829 |
| Northumberland - Emp/Pol | 3,471 | 0.00784709% | 35,928 | 1,593 | 0.00268770% | 12,289 |
| Northumberland Sd - (Sau 58) | 39,545 | 0.08940162% | 409,322 | 59,901 | 0.10106448% | 462,101 |
| Northwood - Emp/Fire/Pol | 26,218 | 0.05927252% | 271,377 | 27,036 | 0.04561492% | 208,567 |
| Northwood Sd - (Sau 44) | 32,813 | 0.07418221% | 339,640 | 55,138 | 0.09302838% | 425,357 |
| Nottingham - Fire/Pol | 20,212 | 0.04569441% | 209,210 | 18,742 | 0.03162135% | 144,584 |
| Nottingham Sd - (Sau 44) | 50,523 | 0.11422021% | 522,952 | 87,023 | 0.14682450% | 671,331 |
| Orford - Emp/Pol | 591 | 0.00133611% | 6,117 | 2,322 | 0.00391766% | 17,913 |
| Ossipee - Emp/Pol | 30,022 | 0.06787244% | 310,751 | 28,124 | 0.04745058% | 216,960 |
| Oyster River Coop Sd | 286,404 | 0.64748977% | 2,964,504 | 482,141 | 0.81346437% | 3,719,435 |
| Pease Development Authority | 37,164 | 0.08401876% | 384,676 | 56,092 | 0.09463797% | 432,717 |
| Pelham - Emp/Fire/Pol | 139,585 | 0.31556773% | 1,444,813 | 122,775 | 0.20714498% | 947,137 |
| Pelham Sd - (Sau 28) | 168,866 | 0.38176494% | 1,747,895 | 291,187 | 0.49128834% | 2,246,337 |
| Pembroke - Emp/Pol | 35,318 | 0.07984541% | 365,569 | 28,798 | 0.04858775% | 222,160 |
| Pembroke Sd - (Sau 53) | 169,934 | 0.38417943% | 1,758,949 | 301,793 | 0.50918269% | 2,328,156 |
| Pemi Baker Coop - (Sau 48) | 83,518 | 0.18881388% | 864,476 | 141,722 | 0.23911221% | 1,093,302 |
| Penacook Boscawen Water Prcnct | 56 | 0.00012660% | 580 | 202 | 0.00034081% | 1,558 |
| Peterborough - Emp/Fire/Pol | 53,673 | 0.12134160% | 555,557 | 45,120 | 0.07612610% | 348,074 |
| Piermont Police | 2,347 | 0.00530600% | 24,293 | 2,227 | 0.00375738% | 17,180 |
| Piermont Sd - (Sau 23) | 6,716 | 0.01518324% | 69,516 | 11,800 | 0.01990886% | 91,030 |
| Pittsburg - Emp/Pol | 2,874 | 0.00649741% | 29,748 | 2,474 | 0.00417411% | 19,085 |
| Pittsburg Sd - (Sau 07) | 13,933 | 0.03149912% | 144,217 | 27,595 | 0.04655806% | 212,879 |
| Pittsfield - Emp/Fire/Pol | 27,483 | 0.06213238% | 284,470 | 30,079 | 0.05074904% | 232,042 |
| Pittsfield Sd - (Sau 51) | 57,232 | 0.12938763% | 592,396 | 101,727 | 0.17163297% | 784,764 |
| Plainfield - Emp/Pol | 9,833 | 0.02223002% | 101,779 | 8,796 | 0.01484054% | 67,856 |
| Plainfield Sd - Emp/Teach | 28,066 | 0.06345040% | 290,505 | 47,240 | 0.07970294% | 364,429 |
| Plaistow - Emp/Fire/Pol | 67,218 | 0.15196355% | 695,759 | 60,623 | 0.10228263% | 467,671 |
| Plaistow Public Library - Emp | 428 | 0.00096760% | 4,430 | 366 | 0.00061751% | 2,823 |
| Plymouth - Emp/Fire/Pol | 64,586 | 0.14601323% | 668,515 | 59,330 | 0.10010109% | 457,696 |
| Plymouth Sd - (Sau 48) | 54,948 | 0.12422406% | 568,755 | 97,966 | 0.16528744% | 755,750 |
| Plymouth Village Water & Sewer | 1,836 | 0.00415075% | 19,004 | 1,704 | 0.00287497% | 13,145 |
| Portsmouth - Emp/Fire/Pol | 459,300 | 1.03836556% | 4,754,113 | 414,923 | 0.70005471% | 3,200,888 |
| Portsmouth Housing Authority | 4,234 | 0.00957204% | 43,825 | 4,228 | 0.00713345% | 32,617 |
| Portsmouth Sd - Empl/Teacher | 374,010 | 0.84554562% | 3,871,295 | 624,765 | 1.05409842% | 4,819,696 |
| Portsmouth-Josie F. Prescott | 0 | 0.00000000% | 0 | 99 | 0.00016703% | 764 |
| Profile Coop Sd - (Sau 35) | 34,111 | 0.07711667% | 353,075 | 56,287 | 0.09496697% | 434,221 |
| Prospect Mountain High School | 54,690 | 0.12364079% | 566,084 | 93,172 | 0.15719904% | 718,767 |
| Raymond - Emp/Fire/Pol | 59,181 | 0.13379384% | 612,569 | 55,476 | 0.09359866% | 427,965 |
| Raymond Sd - Emp/Teach | 133,422 | 0.30163468% | 1,381,022 | 232,799 | 0.39277658% | 1,795,908 |
| Richmond-Pol | 293 | 0.00066240% | 3,033 | 0 | 0.00000000% | 0 |
| Rindge - Emp/Fire/Pol | 26,019 | 0.05882263% | 269,317 | 24,211 | 0.04084860% | 186,774 |
| Rivendell Interstate Sd | 12,608 | 0.02850362% | 130,503 | 21,544 | 0.03634886% | 166,199 |
| Rochester - Emp/Fire/Pol | 281,223 | 0.63577679% | 2,910,877 | 257,115 | 0.43380234% | 1,983,492 |
| Rockingham County-Emp/Pol/Fire | 283,060 | 0.63992980% | 2,929,891 | 266,935 | 0.45037056% | 2,059,247 |
| Rockingham Planning Comm - Emp | 1,058 | 0.00239188% | 10,951 | 1,023 | 0.00172600% | 7,892 |
| Rollinsford - Emp/Pol | 10,425 | 0.02356839% | 107,907 | 8,272 | 0.01395645% | 63,814 |
| Rollinsford Sd - (Sau 56) | 16,970 | 0.03836504% | 175,653 | 29,223 | 0.04930481% | 225,438 |
| Rumney - Emp/Pol | 4,535 | 0.01025253% | 46,941 | 4,325 | 0.00729710% | 33,365 |
| Rumney Sd - (Sau 48) Emp/Teach | 15,163 | 0.03427985% | 156,949 | 24,327 | 0.04104432% | 187,669 |
| Rye - Emp/Fire/Pol | 73,114 | 0.16529297% | 756,787 | 59,557 | 0.10048409% | 459,447 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|-------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Rye Sd - (Sau 50) | \$ 71,177 | 0.16091388% | \$ 736,737 | 112,351 | 0.18955769% | \$ 866,722 |
| Rye Water District - Emp | 754 | 0.00170461% | 7,804 | 714 | 0.00120465% | 5,508 |
| Salem - Emp/Fire/Pol | 532,806 | 1.20454474% | 5,514,957 | 475,631 | 0.80248075% | 3,669,214 |
| Salem Housing Authority - Emp | 1,058 | 0.00239188% | 10,951 | 871 | 0.00146954% | 6,719 |
| Salem Sd - Emp/Teach | 429,436 | 0.97085032% | 4,444,997 | 743,249 | 1.25400366% | 5,733,731 |
| Salisbury - Emp | 150 | 0.00033911% | 1,553 | 156 | 0.00026320% | 1,203 |
| Sanborn Regional Sd (Sau 17) | 198,772 | 0.44937513% | 2,057,445 | 348,479 | 0.58795093% | 2,688,311 |
| Sanbornton - Emp/Fire/Pol | 20,536 | 0.04642690% | 212,564 | 16,077 | 0.02712498% | 124,025 |
| Sanbornton Public Library | 207 | 0.00046798% | 2,143 | 207 | 0.00034925% | 1,597 |
| Sandown - Emp/Fire/Pol | 23,445 | 0.05300344% | 242,674 | 21,761 | 0.03671498% | 167,873 |
| Sandown Public Library | 176 | 0.00039789% | 1,822 | 124 | 0.00020921% | 957 |
| Sandwich - Police/Fire | 5,837 | 0.01319604% | 60,418 | 4,781 | 0.00806646% | 36,883 |
| Sau 02 - Emp/Teach | 2,033 | 0.00459612% | 21,043 | 1,795 | 0.00302851% | 13,847 |
| Sau 03 - Emp/Teach | 128,094 | 0.28958937% | 1,325,873 | 219,007 | 0.36950683% | 1,689,511 |
| Sau 06 - Emp | 2,708 | 0.00612213% | 28,030 | 2,827 | 0.00476969% | 21,809 |
| Sau 07 - Emp/Teach | 2,647 | 0.00598422% | 27,398 | 2,961 | 0.00499578% | 22,842 |
| Sau 09 - Emp/Teach | 3,026 | 0.00684105% | 31,321 | 3,435 | 0.00579550% | 26,499 |
| Sau 10 (Derry Coop Sd) | 383,338 | 0.86663396% | 3,967,847 | 649,140 | 1.09522373% | 5,007,735 |
| Sau 13 - Emp | 2,378 | 0.00537608% | 24,614 | 1,877 | 0.00316686% | 14,480 |
| Sau 15 - Emp/Teach | 2,197 | 0.00496688% | 22,741 | 1,912 | 0.00322591% | 14,750 |
| Sau 16 - Emp/Teach | 7,600 | 0.01718175% | 78,666 | 9,427 | 0.01590516% | 72,724 |
| Sau 18 - Emp/Teach | 6,399 | 0.01446658% | 66,235 | 21,586 | 0.03641972% | 166,523 |
| Sau 19 - Emp/Teach | 6,113 | 0.01382001% | 63,274 | 8,206 | 0.01384510% | 63,304 |
| Sau 20 - Emp | 1,381 | 0.00312211% | 14,294 | 1,356 | 0.00228783% | 10,461 |
| Sau 21 - Emp/Teach | 2,798 | 0.00632560% | 28,961 | 2,362 | 0.00398515% | 18,221 |
| Sau 23 - Emp/Teach | 12,253 | 0.02770105% | 126,828 | 19,407 | 0.03274333% | 149,714 |
| Sau 24 - Emp/Teach | 9,845 | 0.02225715% | 101,903 | 15,488 | 0.02613123% | 119,481 |
| Sau 29 - Emp/Teach | 8,423 | 0.01904235% | 87,185 | 8,644 | 0.01458409% | 66,683 |
| Sau 34 - Emp/Teach | 1,760 | 0.00397893% | 18,217 | 1,773 | 0.00299139% | 13,678 |
| Sau 35 - Emp/Teach | 4,412 | 0.00997446% | 45,668 | 6,687 | 0.01128225% | 51,586 |
| Sau 39 - Emp | 4,021 | 0.00909050% | 41,620 | 3,912 | 0.00660029% | 30,179 |
| Sau 41 - Emp | 2,855 | 0.00645446% | 29,551 | 2,491 | 0.00420279% | 19,217 |
| Sau 42 | 1,103,053 | 2.49373448% | 11,417,458 | 1,876,074 | 3.16529678% | 14,472,812 |
| Sau 43 - Emp/Teach | 0 | 0.00000000% | 0 | 0 | 0.00000000% | 0 |
| Sau 44 - Emp/Teach | 12,777 | 0.02888569% | 132,252 | 18,444 | 0.03111857% | 142,285 |
| Sau 46 - Emp | 1,803 | 0.00407614% | 18,662 | 2,047 | 0.00345368% | 15,791 |
| Sau 48 - Emp/Teach | 3,683 | 0.00832637% | 38,122 | 3,875 | 0.00653787% | 29,893 |
| Sau 50 - Emp/Teach | 4,778 | 0.01080190% | 49,456 | 6,012 | 0.01014340% | 46,379 |
| Sau 53 - Emp/Teach | 27,067 | 0.06119190% | 280,165 | 43,274 | 0.07301154% | 333,834 |
| Sau 54 (Rochester Sd) | 438,592 | 0.99154981% | 4,539,769 | 794,146 | 1.33987667% | 6,126,371 |
| Sau 55 - Emp | 3,301 | 0.00746276% | 34,168 | 3,453 | 0.00582587% | 26,638 |
| Sau 56 - Emp/Teach | 4,331 | 0.00979134% | 44,829 | 5,999 | 0.01012146% | 46,279 |
| Sau 58 - Emp | 958 | 0.00216580% | 9,916 | 1,012 | 0.00170744% | 7,807 |
| Sau 61 - Emp | 0 | 0.00000000% | 0 | 0 | 0.00000000% | 0 |
| Sau 64 - Emp/Teach | 0 | 0.00000000% | 0 | 1,511 | 0.00254935% | 11,656 |
| Sau 67 - Emp/Teachers | 2,913 | 0.00658558% | 30,152 | 4,171 | 0.00703728% | 32,177 |
| Sau 70 - Emp | 3,575 | 0.00808221% | 37,004 | 5,165 | 0.00871435% | 39,845 |
| Sau 71 Emp/Teacher | 0 | 0.00000000% | 0 | 2,391 | 0.00403408% | 18,445 |
| Seabrook - Fire/Pol | 199,952 | 0.45204283% | 2,069,659 | 180,529 | 0.30458706% | 1,392,675 |
| Seabrook Sd (Sau 21) | 92,909 | 0.21004465% | 961,681 | 157,788 | 0.26621863% | 1,217,242 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Seacoast Charter Sch - Teach | \$ 10,021 | 0.02265504% | \$ 103,725 | \$ 15,340 | 0.02588152% | \$ 118,339 |
| Shaker Regional Sd - (Sau 80) | 147,704 | 0.33392281% | 1,528,851 | 248,165 | 0.41870197% | 1,914,448 |
| Shelburne - Emp | 318 | 0.00071892% | 3,292 | 295 | 0.00049772% | 2,276 |
| Somersworth - Emp/Fire/Pol | 120,922 | 0.27337522% | 1,251,637 | 111,500 | 0.18812189% | 860,157 |
| Somersworth Housing Authority | 1,426 | 0.00322384% | 14,760 | 1,480 | 0.00249704% | 11,417 |
| Somersworth Sd - (Sau 56) | 142,099 | 0.32125127% | 1,470,835 | 242,826 | 0.40969405% | 1,873,260 |
| Souhegan Coop Sd - (Sau 39) | 115,479 | 0.26106993% | 1,195,298 | 205,808 | 0.34723758% | 1,587,688 |
| South Hampton - Police | 4,028 | 0.00910633% | 41,693 | 3,685 | 0.00621730% | 28,428 |
| South Hampton Sd - (Sau 21) | 10,673 | 0.02412906% | 110,474 | 18,858 | 0.03181706% | 145,478 |
| Southern Nh Planning Comm | 1,460 | 0.00330070% | 15,112 | 1,953 | 0.00329509% | 15,066 |
| Springfield - Emp/Pol | 5,357 | 0.01211087% | 55,449 | 4,962 | 0.00837185% | 38,279 |
| Stark - Emp | 102 | 0.00023060% | 1,056 | 77 | 0.00012991% | 594 |
| Stark Sd - (Sau 58) | 2,918 | 0.00659689% | 30,204 | 5,014 | 0.00845958% | 38,680 |
| State Of New Hampshire | 8,922,758 | 20.17218511% | 92,357,489 | 11,318,718 | 19.09684890% | 87,317,290 |
| Stewartstown - Emp/Pol | 103 | 0.00023286% | 1,066 | 120 | 0.00020246% | 926 |
| Stewartstown Sd - (Sau 07) | 7,112 | 0.01607850% | 73,615 | 11,605 | 0.01957986% | 89,526 |
| Stoddard Sd - (Sau 24) | 4,951 | 0.01119301% | 51,247 | 8,319 | 0.01403575% | 64,176 |
| Strafford - Fire / Police | 13,971 | 0.03158503% | 144,611 | 13,801 | 0.02328493% | 106,467 |
| Strafford County - Emp/Pol | 324,744 | 0.73416718% | 3,361,353 | 268,909 | 0.45370108% | 2,074,475 |
| Strafford Sd (Sau 44) | 41,912 | 0.09475284% | 433,822 | 72,752 | 0.12274658% | 561,239 |
| Stratford - Emp | 241 | 0.00054484% | 2,495 | 236 | 0.00039818% | 1,821 |
| Stratford Sd - (Sau 58) | 8,094 | 0.01829856% | 83,779 | 13,581 | 0.02291375% | 104,769 |
| Stratham - Emp/Pol | 41,824 | 0.09455389% | 432,911 | 36,067 | 0.06085195% | 278,236 |
| Stratham Sd - (Sau 16) | 71,868 | 0.16247606% | 743,890 | 127,503 | 0.21512202% | 983,611 |
| Sugar Hill - Emp/Pol | 4,914 | 0.01110936% | 50,864 | 2,156 | 0.00363759% | 16,632 |
| Sullivan County - Emp/Pol | 99,282 | 0.22445245% | 1,027,646 | 95,768 | 0.16157899% | 738,794 |
| Sunapee - Emp/Pol | 19,208 | 0.04342462% | 198,818 | 17,914 | 0.03022436% | 138,196 |
| Sunapee Sd (Sau 85)- Emp/Teach | 73,358 | 0.16584459% | 759,312 | 124,365 | 0.20982762% | 959,403 |
| Sutton - Police | 7,983 | 0.01804762% | 82,630 | 7,028 | 0.01185758% | 54,217 |
| Swanzy - Police/Fire | 35,105 | 0.07936386% | 363,364 | 33,014 | 0.05570095% | 254,684 |
| Swnh District Fire Mutual Aid | 10,594 | 0.02395046% | 109,656 | 8,502 | 0.01434451% | 65,588 |
| Tamworth - Emp/Fire/Pol | 9,061 | 0.02048472% | 93,788 | 7,068 | 0.01192507% | 54,525 |
| Tamworth Sd - (Sau 13) | 35,385 | 0.07999688% | 366,262 | 60,552 | 0.10216284% | 467,123 |
| Thornton - Emp/Pol | 12,165 | 0.02750211% | 125,917 | 8,917 | 0.01504469% | 68,789 |
| Thornton Public Library | 80 | 0.00018086% | 828 | 67 | 0.00011304% | 517 |
| Thornton Sd - (Sau 48) | 27,133 | 0.06134111% | 280,848 | 43,182 | 0.07285632% | 333,124 |
| Tilton - Emp/Pol | 45,219 | 0.10222916% | 468,052 | 46,164 | 0.07788753% | 356,128 |
| Tilton-Northfield Fire Dist | 38,125 | 0.08619135% | 394,623 | 33,838 | 0.05709120% | 261,040 |
| Timberlane Reg Sd (Sau 55) | 454,641 | 1.02783270% | 4,705,888 | 784,222 | 1.32313298% | 6,049,813 |
| Troy - Emp/Pol | 6,047 | 0.01367080% | 62,591 | 7,432 | 0.01253921% | 57,334 |
| Troy Water And Sewer | 399 | 0.00090204% | 4,130 | 418 | 0.00070525% | 3,225 |
| Tuftonboro - Emp/Fire/Pol | 19,938 | 0.04507497% | 206,374 | 17,987 | 0.03034752% | 138,759 |
| Unity - Emp | 356 | 0.00080483% | 3,685 | 401 | 0.00067656% | 3,093 |
| Unity Sd - (Sau 06) | 8,051 | 0.01820135% | 83,334 | 12,853 | 0.02168548% | 99,153 |
| Village District Of Eastman | 612 | 0.00138358% | 6,335 | 618 | 0.00104268% | 4,767 |
| Village District Of Eidelweiss | 459 | 0.00103769% | 4,751 | 412 | 0.00069512% | 3,178 |
| Virtual Learning Academy Chart | 35,387 | 0.08000140% | 366,283 | 62,658 | 0.10571607% | 483,370 |
| Wakefield - Emp/Fire/Pol | 36,175 | 0.08178287% | 374,439 | 32,013 | 0.05401207% | 246,962 |
| Wakefield Sd - (Sau 101) | 40,020 | 0.09047548% | 414,238 | 66,996 | 0.11303511% | 516,835 |
| Walpole - Emp/Pol | 14,139 | 0.03196484% | 146,350 | 12,544 | 0.02116413% | 96,770 |

Schedule of Net OPEB Liability by Employer

| Entity | As of June 30, 2018 | | | As of June 30, 2017 | | |
|--------------------------------|----------------------------|---------------------|--|----------------------------|---------------------|--|
| | 2018 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate | 2017 Employer Contribution | Proportionate Share | Net OPEB Liability Under Current Discount Rate |
| Warner - Emp/Pol | \$ 12,415 | 0.02806729% | \$ 128,505 | \$ 10,834 | 0.01827904% | \$ 83,578 |
| Warner Village Water District | 339 | 0.00076640% | 3,509 | 329 | 0.00055509% | 2,538 |
| Warren - Police | 2,025 | 0.00457803% | 20,960 | 948 | 0.00159946% | 7,313 |
| Warren Sd - (Sau 23) | 8,670 | 0.01960076% | 89,741 | 16,086 | 0.02714017% | 124,094 |
| Washington - Emp/Pol | 2,842 | 0.00642507% | 29,417 | 1,119 | 0.00188797% | 8,632 |
| Washington Sd - (Sau 34) | 4,851 | 0.01096693% | 50,212 | 8,296 | 0.01399694% | 63,999 |
| Waterville Estates Village Dis | 1,041 | 0.00235345% | 10,775 | 882 | 0.00148810% | 6,804 |
| Waterville Valley Emp/Fire/Pol | 18,050 | 0.04080666% | 186,832 | 16,865 | 0.02845449% | 130,104 |
| Waterville Valley Sd (Sau 48) | 6,037 | 0.01364819% | 62,488 | 9,064 | 0.01529271% | 69,923 |
| Weare - Emp/Pol | 29,538 | 0.06677823% | 305,741 | 25,561 | 0.04312631% | 197,188 |
| Weare Sd - (Sau 24) | 87,616 | 0.19807846% | 906,894 | 152,877 | 0.25793283% | 1,179,356 |
| Webster - Emp/Pol | 4,231 | 0.00956526% | 43,794 | 5,116 | 0.00863167% | 39,467 |
| Weeks Public Library | 309 | 0.00069857% | 3,198 | 309 | 0.00052134% | 2,384 |
| Wentworth Sd - (Sau 48) | 7,204 | 0.01628649% | 74,567 | 12,616 | 0.02128561% | 97,325 |
| Westmoreland - Emp | 587 | 0.00132706% | 6,076 | 642 | 0.00108318% | 4,953 |
| Westmoreland Sd - (Sau 29) | 13,514 | 0.03055187% | 139,880 | 22,559 | 0.03806136% | 174,029 |
| White Mtn Reg Sd - Emp/Teach | 126,380 | 0.28571443% | 1,308,131 | 215,645 | 0.36383449% | 1,663,575 |
| Whitefield - Emp/Pol/Fire | 13,607 | 0.03076212% | 140,843 | 13,062 | 0.02203810% | 100,766 |
| Wilnot - Emp/Pol | 3,396 | 0.00767753% | 35,151 | 3,145 | 0.00530622% | 24,262 |
| Wilton - Pol | 19,027 | 0.04301542% | 196,944 | 19,057 | 0.03215282% | 147,014 |
| Wilton-Lyndeborough (Sau 63) | 65,219 | 0.14744429% | 675,067 | 107,664 | 0.18164982% | 830,565 |
| Winchester - Emp/Pol | 17,774 | 0.04018269% | 183,975 | 16,616 | 0.02803438% | 128,183 |
| Winchester Sd - (Sau 94) | 41,109 | 0.09293745% | 425,510 | 66,988 | 0.11302161% | 516,773 |
| Windham - Emp/Fire/Pol | 165,079 | 0.37320346% | 1,708,696 | 153,521 | 0.25901938% | 1,184,325 |
| Windham Sd - (Sau 95) | 305,169 | 0.68991287% | 3,158,737 | 509,958 | 0.86039699% | 3,934,027 |
| Winnacunnet Coop Sd (Sau 21) | 154,916 | 0.35022739% | 1,603,501 | 258,870 | 0.43676336% | 1,997,030 |
| Winnisquam Reg Sd | 150,342 | 0.33988669% | 1,556,157 | 260,360 | 0.43927727% | 2,008,525 |
| Wolfeboro - Emp/Fire/Pol | 78,850 | 0.17826067% | 816,159 | 73,286 | 0.12364754% | 565,359 |
| Woodstock - Emp/Pol | 17,089 | 0.03863407% | 176,884 | 16,471 | 0.02778974% | 127,064 |
| Woodsville Fire District | 1,168 | 0.00264056% | 12,090 | 1,077 | 0.00181711% | 8,308 |
| Woodsville Water & Light Dept | 1,148 | 0.00259535% | 11,883 | 1,300 | 0.00219335% | 10,029 |
| Total for All Entities | \$ 44,232,974 | 100.0000% | \$ 457,845,765 | \$ 59,270,073 | 100.0000% | \$ 457,233,955 |

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

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

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

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

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan | 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 |
| Albany - Emp | 0.00028712% | \$ 1,315 | \$ 8 | \$ - | \$ 69 | \$ 77 | \$ - | \$ (4) | \$ - | \$ (4) | \$ 121 | \$ 248 | \$ 369 | |
| Alexandria - Emp/Pol | 0.01012593% | 46,361 | 272 | 0 | 3,132 | 3,404 | 0 | (147) | 0 | (147) | 4,270 | 11,345 | 15,615 | |
| Allentown - Emp/Fire/Pol | 0.06989355% | 320,005 | 1,878 | 0 | 19,026 | 20,904 | 0 | (1,017) | 0 | (1,017) | 29,474 | 75,227 | 104,701 | |
| Allentown Sd - (Sau 53) | 0.09125545% | 417,809 | 2,452 | 0 | 0 | 2,452 | 0 | (1,328) | 0 | (1,328) | 38,482 | (116,067) | (77,585) | |
| Allentown Sewer Commission | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (920) | (920) | 0 | (5,084) | (5,084) | |
| Alstead - Police | 0.00967152% | 44,281 | 260 | 0 | 4,558 | 4,818 | 0 | (141) | 0 | (141) | 4,078 | 18,073 | 22,151 | |
| Alton - Emp/Fire/Pol | 0.09569783% | 438,148 | 2,572 | 0 | 26,956 | 29,528 | 0 | (1,392) | 0 | (1,392) | 40,355 | 89,777 | 130,132 | |
| Alton Sd - Emp/Teach | 0.12022930% | 550,465 | 3,231 | 0 | 0 | 3,231 | 0 | (1,749) | 0 | (1,749) | 50,700 | (166,677) | (115,977) | |
| Amherst - Fire/Pol | 0.14046760% | 643,125 | 3,775 | 0 | 44,335 | 48,110 | 0 | (2,043) | 0 | (2,043) | 59,234 | 168,921 | 228,155 | |
| Amherst Sd - (Sau 39) | 0.38010781% | 1,740,308 | 10,215 | 0 | 0 | 10,215 | 0 | (5,530) | 0 | (5,530) | 160,289 | (419,667) | (259,378) | |
| Andover - Police | 0.00602040% | 27,564 | 162 | 0 | 2,082 | 2,244 | 0 | (88) | 0 | (88) | 2,539 | 8,008 | 10,547 | |
| Andover Sd - (Sau 46) | 0.05380827% | 246,359 | 1,446 | 0 | 0 | 1,446 | 0 | (783) | 0 | (783) | 22,691 | (44,049) | (21,358) | |
| Androscoffin Valley Reg Refuse | 0.00401779% | 18,807 | 110 | 0 | 1,085 | 1,195 | 0 | (60) | 0 | (60) | 1,732 | 3,934 | 5,666 | |
| Antrim - Emp/Pol | 0.03640044% | 166,658 | 978 | 0 | 10,315 | 11,293 | 0 | (530) | 0 | (530) | 15,350 | 37,195 | 52,545 | |
| Ashland - Emp/Pol | 0.02901229% | 132,832 | 780 | 0 | 8,825 | 9,605 | 0 | (422) | 0 | (422) | 12,234 | 32,866 | 45,100 | |
| Ashland Electric Dept - Emp | 0.00199851% | 9,150 | 54 | 0 | 503 | 557 | 0 | (29) | 0 | (29) | 843 | 1,941 | 2,784 | |
| Ashland Sd - (Sau 02) | 0.04634551% | 212,191 | 1,246 | 0 | 0 | 1,246 | 0 | (674) | 0 | (674) | 19,544 | (47,800) | (28,256) | |
| Atkinson - Emp/Police | 0.03947959% | 180,756 | 1,061 | 0 | 11,913 | 12,974 | 0 | (574) | 0 | (574) | 16,648 | 42,604 | 59,252 | |
| Auburn - Emp/Fire/Pol | 0.07186720% | 329,041 | 1,931 | 0 | 26,879 | 28,810 | 0 | (1,045) | 0 | (1,045) | 30,306 | 94,823 | 125,129 | |
| Auburn Sd - (Sau 15) | 0.12260084% | 561,323 | 3,295 | 0 | 0 | 3,295 | 0 | (1,784) | 0 | (1,784) | 51,700 | (137,509) | (85,809) | |
| Baker Free Library - Emp | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (618) | (618) | 0 | (2,296) | (2,296) | |
| Barnstead - Emp/Fire/Pol | 0.05722201% | 261,989 | 1,538 | 0 | 19,419 | 20,957 | 0 | (832) | 0 | (832) | 24,130 | 76,315 | 100,445 | |
| Barnstead Sd - Emp/Teach | 0.11010563% | 504,114 | 2,959 | 0 | 0 | 2,959 | 0 | (1,602) | 0 | (1,602) | 46,431 | (118,418) | (71,987) | |
| Barrington - Emp/Pol/Fire | 0.08368869% | 383,165 | 2,249 | 0 | 22,275 | 24,524 | 0 | (1,217) | 0 | (1,217) | 35,291 | 85,967 | 121,258 | |
| Barrington Sd - Emp/Teach | 0.21097834% | 965,955 | 5,670 | 0 | 0 | 5,670 | 0 | (3,069) | 0 | (3,069) | 88,968 | (196,025) | (107,057) | |
| Bartlett - Fire/Pol | 0.01953294% | 89,431 | 525 | 0 | 4,889 | 5,414 | 0 | (284) | 0 | (284) | 8,237 | 24,883 | 33,120 | |
| Bartlett Sd - (Sau 09) | 0.07508199% | 343,760 | 2,018 | 0 | 0 | 2,018 | 0 | (1,092) | 0 | (1,092) | 31,662 | (68,730) | (37,068) | |
| Bath Sd - (Sau 23) | 0.01699185% | 77,796 | 457 | 0 | 0 | 457 | 0 | (247) | 0 | (247) | 7,165 | (17,184) | (10,019) | |
| Bcep Solid Waste District | 0.00203920% | 9,336 | 55 | 0 | 83 | 138 | 0 | (30) | 0 | (30) | 860 | 302 | 1,162 | |
| Bedford - Emp/Fire/Pol | 0.51254746% | 2,346,677 | 13,774 | 0 | 160,569 | 174,343 | 0 | (7,456) | 0 | (7,456) | 216,138 | 625,229 | 841,367 | |
| Bedford Sd - Emp/Teach | 0.99964332% | 4,576,825 | 26,865 | 0 | 0 | 26,865 | 0 | (14,542) | 0 | (14,542) | 421,542 | (774,162) | (352,620) | |
| Belknap County - Emp/Pol | 0.23702904% | 1,085,227 | 6,370 | 0 | 76,123 | 82,493 | 0 | (3,448) | 0 | (3,448) | 99,953 | 291,002 | 390,955 | |
| Belknap County Conserv. Dist | 0.00035720% | 1,635 | 10 | 0 | 69 | 79 | 0 | (5) | 0 | (5) | 151 | 245 | 396 | |
| Belmont - Emp/Fire/Pol | 0.16215051% | 742,399 | 4,358 | 0 | 45,848 | 50,206 | 0 | (2,359) | 0 | (2,359) | 68,378 | 168,564 | 236,942 | |
| Bennington - Emp/Pol | 0.01443719% | 66,100 | 388 | 0 | 4,095 | 4,483 | 0 | (210) | 0 | (210) | 6,088 | 15,338 | 21,426 | |
| Berlin - Emp/Fire/Pol | 0.26872259% | 1,230,335 | 7,222 | 0 | 69,790 | 77,012 | 0 | (3,909) | 0 | (3,909) | 113,318 | 255,531 | 368,849 | |
| Berlin Housing Authority - Emp | 0.00175435% | 8,032 | 47 | 0 | 420 | 467 | 0 | (26) | 0 | (26) | 740 | 1,579 | 2,319 | |
| Berlin Water Works - Emp | 0.00415075% | 19,004 | 112 | 0 | 762 | 874 | 0 | (60) | 0 | (60) | 1,750 | 2,133 | 3,883 | |
| Bethlehem - Emp/Fir/Pol | 0.03379831% | 154,744 | 908 | 0 | 12,121 | 13,029 | 0 | (492) | 0 | (492) | 14,253 | 41,871 | 56,124 | |
| Bethlehem Sd - (Sau 35) | 0.04933423% | 225,875 | 1,326 | 0 | 0 | 1,326 | 0 | (718) | 0 | (718) | 20,804 | (49,190) | (28,386) | |
| Boscawen - Emp/Pol | 0.04339749% | 198,694 | 1,166 | 0 | 12,782 | 13,948 | 0 | (631) | 0 | (631) | 18,300 | 55,095 | 73,395 | |
| Bow - Emp/Fire/Pol | 0.13819102% | 632,702 | 3,714 | 0 | 44,384 | 48,098 | 0 | (2,010) | 0 | (2,010) | 58,274 | 168,504 | 226,778 | |
| Bow Sd - Emp/Teach (Sau 67) | 0.42716546% | 1,955,759 | 11,480 | 0 | 0 | 11,480 | 0 | (6,214) | 0 | (6,214) | 180,133 | (403,407) | (223,274) | |
| Bradford - Police | 0.01710036% | 78,293 | 460 | 0 | 5,196 | 5,656 | 0 | (249) | 0 | (249) | 7,211 | 20,307 | 27,518 | |
| Brentwood - Emp/Fire/Pol | 0.04673888% | 213,992 | 1,256 | 0 | 14,059 | 15,315 | 0 | (680) | 0 | (680) | 19,709 | 54,800 | 74,509 | |
| Brentwood Sd - (Sau 16) | 0.07393805% | 338,522 | 1,987 | 0 | 0 | 1,987 | 0 | (1,076) | 0 | (1,076) | 31,179 | (75,846) | (44,667) | |
| Bristol - Emp/Fire/Pol | 0.10385916% | 475,515 | 2,791 | 0 | 38,996 | 41,787 | 0 | (1,511) | 0 | (1,511) | 43,797 | 138,360 | 182,157 | |
| Brookline - Emp/Fire/Pol | 0.07217692% | 330,459 | 1,940 | 0 | 22,965 | 24,905 | 0 | (1,050) | 0 | (1,050) | 30,436 | 92,568 | 123,004 | |
| Brookline Public Library - Emp | 0.00056067% | 2,567 | 15 | 0 | 107 | 122 | 0 | (8) | 0 | (8) | 236 | 587 | 823 | |
| Brookline Sd - (Sau 41) | 0.13780217% | 630,921 | 3,703 | 0 | 0 | 3,703 | 0 | (2,005) | 0 | (2,005) | 58,110 | (109,717) | (51,607) | |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|---------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Employer OPEB Expense |
| Campton - Emp/Pol | 0.03790611% | \$ 173,552 | \$ 1,019 | \$ - | \$ 11,319 | \$ 12,338 | \$ - | \$ (551) | \$ - | \$ (551) | \$ 15,985 | \$ 45,635 | \$ 61,620 | |
| Campton Sd - (Sau 48) | 0.09147248% | 418,803 | 2,458 | 0 | 0 | 2,458 | 0 | (1,331) | 0 | (21,204) | (22,535) | 38,573 | (89,590) | (51,017) |
| Campton/Thornton Fire Dept | 0.02252618% | 103,135 | 605 | 0 | 8,527 | 9,132 | 0 | (328) | 0 | 0 | 9,499 | 37,691 | 47,190 | |
| Canaan - Emp/Pol | 0.04227163% | 193,539 | 1,136 | 0 | 13,242 | 14,378 | 0 | (615) | 0 | (615) | 17,826 | 49,850 | 67,676 | |
| Candia - Police | 0.03916083% | 179,296 | 1,052 | 0 | 12,801 | 13,853 | 0 | (570) | 0 | (570) | 16,514 | 47,496 | 64,010 | |
| Candia Sd - (Sau 15) | 0.08049876% | 368,560 | 2,163 | 0 | 0 | 2,163 | 0 | (1,171) | 0 | (20,078) | (21,249) | 33,946 | (77,576) | (43,630) |
| Canterbury - Emp/Pol/Fire | 0.01441458% | 65,997 | 387 | 0 | 3,106 | 3,493 | 0 | (210) | 0 | (210) | 6,079 | 13,812 | 19,891 | |
| Carroll - Emp/Fire/Pol | 0.03341851% | 153,005 | 898 | 0 | 10,845 | 11,743 | 0 | (486) | 0 | (486) | 14,092 | 39,720 | 53,812 | |
| Carroll County - Emp/Pol | 0.23965152% | 1,097,234 | 6,441 | 0 | 63,898 | 70,339 | 0 | (3,486) | 0 | (3,486) | 101,059 | 265,371 | 366,430 | |
| Center Conway Fire Precinct | 0.00493071% | 22,575 | 133 | 0 | 1,373 | 1,506 | 0 | (72) | 0 | (72) | 2,079 | 10,220 | 12,299 | |
| Center Harbor - Police | 0.01886149% | 86,357 | 507 | 0 | 4,363 | 4,870 | 0 | (274) | 0 | (274) | 7,954 | 16,303 | 24,257 | |
| Central Hooksett Water Precinct | 0.00145593% | 6,666 | 39 | 0 | 510 | 549 | 0 | (21) | 0 | (21) | 614 | 2,134 | 2,748 | |
| Charlestown - Emp/Pol | 0.03509825% | 160,696 | 943 | 0 | 11,467 | 12,410 | 0 | (511) | 0 | (511) | 14,801 | 50,772 | 65,573 | |
| Cheshire County - Emp/Pol | 0.30274245% | 1,386,093 | 8,136 | 0 | 71,683 | 79,819 | 0 | (4,404) | 0 | (4,404) | 127,664 | 225,699 | 353,363 | |
| Chester - Emp/Fire/Pol | 0.05487761% | 251,255 | 1,475 | 0 | 18,527 | 20,002 | 0 | (798) | 0 | (798) | 23,141 | 70,757 | 93,898 | |
| Chester Sd - (Sau 82) | 0.10255697% | 469,553 | 2,756 | 0 | 0 | 2,756 | 0 | (1,492) | 0 | (36,291) | (37,783) | 43,248 | (130,496) | (87,248) |
| Chesterfield - Emp/Pol | 0.03611333% | 165,343 | 971 | 0 | 13,804 | 14,775 | 0 | (525) | 0 | (525) | 15,229 | 51,781 | 67,010 | |
| Chesterfield Sd - (Sau 29) | 0.07493052% | 343,066 | 2,014 | 0 | 0 | 2,014 | 0 | (1,090) | 0 | (18,824) | (17,914) | 31,598 | (60,095) | (28,497) |
| Chichester - Emp/Pol | 0.02870935% | 131,445 | 772 | 0 | 8,989 | 9,761 | 0 | (418) | 0 | (418) | 12,107 | 37,638 | 49,745 | |
| Chichester Sd - (Sau 53) | 0.06172770% | 282,618 | 1,659 | 0 | 0 | 1,659 | 0 | (898) | 0 | (17,097) | (17,995) | 26,030 | (65,256) | (39,226) |
| Claremont - Emp/Fire/Pol | 0.27588692% | 1,263,137 | 7,414 | 0 | 81,192 | 88,606 | 0 | (4,013) | 0 | (4,013) | 116,340 | 294,402 | 410,742 | |
| Claremont Sd - (Sau 06) | 0.40930548% | 1,873,988 | 11,000 | 0 | 0 | 11,000 | 0 | (5,954) | 0 | (108,818) | (114,772) | 172,601 | (418,005) | (245,404) |
| Clarksville - Emp | 0.00025999% | 1,190 | 7 | 0 | 58 | 65 | 0 | (4) | 0 | (4) | 110 | 205 | 315 | |
| Cochecho Academy Of The Arts | 0.00696539% | 31,891 | 187 | 0 | 0 | 187 | 0 | (101) | 0 | (2,524) | (2,625) | 2,937 | (7,784) | (4,847) |
| Colebrook - Emp/Pol | 0.02847875% | 130,389 | 765 | 0 | 10,495 | 11,260 | 0 | (414) | 0 | (414) | 12,009 | 37,289 | 49,298 | |
| Colebrook Sd - (Sau 07) | 0.08563294% | 392,067 | 2,301 | 0 | 0 | 2,301 | 0 | (1,246) | 0 | (23,783) | (25,029) | 36,111 | (92,256) | (56,145) |
| Community College System Of Nh | 1.03173476% | 4,723,754 | 27,727 | 0 | 0 | 27,727 | 0 | (15,009) | 0 | (158,678) | (173,687) | 435,075 | (689,588) | (254,513) |
| Concord - Emp/Fire/Pol | 1.40414470% | 6,428,817 | 37,736 | 0 | 409,727 | 447,463 | 0 | (20,427) | 0 | (20,427) | 592,118 | 1,564,781 | 2,156,899 | |
| Concord Reg Sol Waste Res Rec | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (588) | (588) | |
| Concord Sd - Emp/Teach | 1.17949104% | 5,400,250 | 31,698 | 0 | 0 | 31,698 | 0 | (17,159) | 0 | (292,861) | (310,020) | 497,383 | (1,086,011) | (588,628) |
| Contoocook Valley Sd | 0.61603134% | 2,820,473 | 16,556 | 0 | 0 | 16,556 | 0 | (8,962) | 0 | (171,454) | (180,416) | 259,776 | (666,318) | (406,542) |
| Conway - Emp/Pol | 0.18390126% | 841,984 | 4,942 | 0 | 59,830 | 64,772 | 0 | (2,675) | 0 | (2,675) | 77,550 | 227,303 | 304,853 | |
| Conway Sd - (Sau 09) | 0.38512895% | 1,763,297 | 10,350 | 0 | 0 | 10,350 | 0 | (5,603) | 0 | (98,865) | (104,468) | 162,406 | (361,039) | (198,633) |
| Conway Village Fire District | 0.03382092% | 154,848 | 909 | 0 | 12,111 | 13,020 | 0 | (492) | 0 | (492) | 14,262 | 45,379 | 59,641 | |
| Cook Memorial Library | 0.00025320% | 1,159 | 7 | 0 | 132 | 139 | 0 | (4) | 0 | (4) | 107 | 660 | 767 | |
| Coos County - Emp/Pol | 0.12933563% | 592,158 | 3,476 | 0 | 35,800 | 39,276 | 0 | (1,882) | 0 | (1,882) | 54,540 | 127,780 | 182,320 | |
| Coos County Nursing Home - Emp | 0.01911470% | 87,516 | 514 | 0 | 4,371 | 4,885 | 0 | (278) | 0 | (278) | 8,061 | 16,688 | 24,749 | |
| Cornish - Emp | 0.00122307% | 5,600 | 33 | 0 | 182 | 215 | 0 | (18) | 0 | (18) | 516 | 893 | 1,409 | |
| Cornish Sd - (Sau 100) | 0.02235888% | 102,369 | 601 | 0 | 0 | 601 | 0 | (325) | 0 | (8,254) | (8,579) | 9,429 | (24,737) | (15,308) |
| Croydon Sd - (Sau 99) | 0.00520426% | 23,827 | 140 | 0 | 0 | 140 | 0 | (76) | 0 | (1,187) | (1,263) | 2,195 | (4,338) | (2,143) |
| Croydon-Emp | 0.00011304% | 518 | 3 | 0 | 110 | 113 | 0 | (2) | 0 | (2) | 48 | 408 | 456 | |
| Danville - Pol | 0.02836345% | 129,861 | 762 | 0 | 9,850 | 10,612 | 0 | (413) | 0 | (413) | 11,961 | 31,980 | 43,941 | |
| Deerfield - Emp/Pol | 0.04440126% | 203,289 | 1,193 | 0 | 14,448 | 15,641 | 0 | (646) | 0 | (646) | 18,724 | 52,791 | 71,515 | |
| Deerfield Sd - (Sau 53) | 0.13567931% | 621,202 | 3,646 | 0 | 0 | 3,646 | 0 | (1,974) | 0 | (42,674) | (44,648) | 57,215 | (151,739) | (94,524) |
| Deering - Police | 0.01302648% | 59,641 | 350 | 0 | 3,966 | 4,316 | 0 | (190) | 0 | (190) | 5,493 | 14,976 | 20,469 | |
| Derry - Emp/Fire/Pol | 0.99342398% | 4,548,350 | 26,698 | 0 | 299,539 | 326,237 | 0 | (14,452) | 0 | (14,452) | 418,920 | 1,129,821 | 1,548,741 | |
| Derry Housing Authority - Emp | 0.00055162% | 2,526 | 15 | 0 | 146 | 161 | 0 | (8) | 0 | (8) | 233 | 536 | 769 | |
| Dorchester - Emp | 0.00030068% | 1,377 | 8 | 0 | 224 | 232 | 0 | (4) | 0 | (4) | 127 | 638 | 765 | |
| Dover - Emp/Fire/Pol/Teacher | 1.66369991% | 7,617,180 | 44,711 | 0 | 48,543 | 93,254 | 0 | (24,203) | 0 | (24,203) | 701,570 | 189,513 | 891,083 | |
| Dover Housing Authority | 0.00876721% | 40,140 | 236 | 0 | 2,273 | 2,509 | 0 | (128) | 0 | (128) | 3,697 | 8,465 | 12,162 | |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|--|--|-----------------------------|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on OPEB Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and | Total Employer OPEB Expense |
| Dresden Sd - (Sau 70) | 0.17970077% | \$ 822,752 | \$ 4,829 | \$ - | \$ - | \$ 4,829 | \$ - | \$ (2,614) | \$ - | \$ (39,615) | \$ (42,229) | \$ 75,779 | \$ (150,485) | \$ (74,706) |
| Dublin - Emp/Fir/Pol | 0.02048698% | 93,799 | 551 | 0 | 8,350 | 8,901 | 0 | (298) | 0 | 0 | (298) | 8,639 | 29,336 | 37,975 |
| Dunbarton Sd - (Sau 67) | 0.04701470% | 215,255 | 1,263 | 0 | 0 | 1,263 | 0 | (684) | 0 | (8,998) | (9,682) | 19,826 | (27,482) | (7,656) |
| Durham - Emp/Fire/Pol | 0.34929370% | 1,599,226 | 9,387 | 0 | 102,531 | 111,918 | 0 | (5,081) | 0 | 0 | (5,081) | 147,295 | 383,560 | 530,855 |
| East Kingston - Emp/Pol/Fire | 0.02840641% | 130,058 | 763 | 0 | 6,841 | 7,604 | 0 | (413) | 0 | 0 | (413) | 11,979 | 29,502 | 41,481 |
| East Kingston Sd - (Sau 16) | 0.04261752% | 195,123 | 1,145 | 0 | 0 | 1,145 | 0 | (620) | 0 | (11,601) | (12,221) | 17,971 | (36,035) | (18,064) |
| Effingham - Pol | 0.01336107% | 61,173 | 359 | 0 | 4,801 | 5,160 | 0 | (194) | 0 | 0 | (194) | 5,634 | 17,410 | 23,044 |
| Enfield - Emp/Pol | 0.05777138% | 264,504 | 1,553 | 0 | 16,695 | 18,248 | 0 | (840) | 0 | 0 | (840) | 24,362 | 71,692 | 96,054 |
| Epping - Emp/Fire/Pol | 0.14094236% | 645,299 | 3,788 | 0 | 46,018 | 49,806 | 0 | (2,050) | 0 | 0 | (2,050) | 59,434 | 180,272 | 239,706 |
| Epping Sd - (Sau 14) | 0.25175787% | 1,152,663 | 6,766 | 0 | 0 | 6,766 | 0 | (3,662) | 0 | (62,900) | (66,562) | 106,164 | (230,286) | (124,122) |
| Epsom - Emp/Fire/Pol | 0.05626797% | 257,621 | 1,512 | 0 | 12,580 | 14,092 | 0 | (819) | 0 | 0 | (819) | 23,728 | 45,289 | 69,017 |
| Epsom Sd - (Sau 53) | 0.09890132% | 452,816 | 2,658 | 0 | 0 | 2,658 | 0 | (1,439) | 0 | (26,886) | (28,325) | 41,706 | (99,929) | (58,223) |
| Errol Sd - (Sau 20) | 0.00529921% | 24,262 | 142 | 0 | 0 | 142 | 0 | (77) | 0 | (2,436) | (2,513) | 2,235 | (8,735) | (6,500) |
| Exeter - Emp/Fire/Pol | 0.39224807% | 1,795,891 | 10,541 | 0 | 119,854 | 130,395 | 0 | (5,706) | 0 | 0 | (5,706) | 165,408 | 430,319 | 595,727 |
| Exeter Reg Coop Sd - (Sau 16) | 0.83692988% | 3,831,848 | 22,492 | 0 | 0 | 22,492 | 0 | (12,175) | 0 | (213,971) | (226,146) | 352,927 | (796,061) | (443,134) |
| Exeter Sd - (Sau 16) | 0.30220213% | 1,383,620 | 8,122 | 0 | 0 | 8,122 | 0 | (4,396) | 0 | (78,593) | (82,989) | 127,436 | (279,779) | (152,343) |
| Fall Mountain Reg Sd | 0.41588428% | 1,904,109 | 11,177 | 0 | 0 | 11,177 | 0 | (6,050) | 0 | (96,331) | (102,381) | 175,375 | (354,085) | (178,710) |
| Farmington - Fire/Pol | 0.07326434% | 335,438 | 1,969 | 0 | 22,298 | 24,267 | 0 | (1,066) | 0 | 0 | (1,066) | 30,895 | 83,977 | 114,872 |
| Farmington Sd - (Sau 61) | 0.22538388% | 1,031,911 | 6,057 | 0 | 0 | 6,057 | 0 | (3,279) | 0 | (63,429) | (66,708) | 95,043 | (252,165) | (157,122) |
| Fitzwilliam - Emp/Pol | 0.01641535% | 75,157 | 441 | 0 | 4,728 | 5,169 | 0 | (239) | 0 | 0 | (239) | 6,922 | 16,875 | 23,797 |
| Francestown - Emp/Pol | 0.00205277% | 9,399 | 55 | 0 | 0 | 55 | 0 | (30) | 0 | (246) | (276) | 866 | 968 | 1,834 |
| Franconia - Police | 0.01718853% | 78,697 | 462 | 0 | 2,990 | 3,452 | 0 | (250) | 0 | 0 | (250) | 7,248 | 13,107 | 20,355 |
| Franklin - Emp/Fire/Pol | 0.23317671% | 1,067,590 | 6,267 | 0 | 71,457 | 77,724 | 0 | (3,392) | 0 | 0 | (3,392) | 98,329 | 270,959 | 369,288 |
| Franklin Sd - (Sau 18) | 0.20092701% | 919,936 | 5,400 | 0 | 0 | 5,400 | 0 | (2,923) | 0 | (45,104) | (48,027) | 84,729 | (187,247) | (102,518) |
| Freedom - Police/Fire | 0.01407321% | 64,434 | 378 | 0 | 4,346 | 4,724 | 0 | (205) | 0 | 0 | (205) | 5,935 | 14,853 | 20,788 |
| Freedom Sd - (Sau 13) | 0.02132798% | 97,649 | 573 | 0 | 0 | 573 | 0 | (310) | 0 | (4,912) | (5,222) | 8,994 | (17,720) | (8,726) |
| Fremont - Police | 0.02748628% | 125,845 | 739 | 0 | 11,625 | 12,364 | 0 | (400) | 0 | 0 | (400) | 11,591 | 44,933 | 56,524 |
| Fremont Sd - (Sau 83) | 0.09697290% | 443,986 | 2,606 | 0 | 0 | 2,606 | 0 | (1,411) | 0 | (29,416) | (30,827) | 40,893 | (106,750) | (65,857) |
| Gilford - Emp/Fire/Pol | 0.23029198% | 1,054,382 | 6,189 | 0 | 72,608 | 78,797 | 0 | (3,350) | 0 | 0 | (3,350) | 97,112 | 273,245 | 370,357 |
| Gilford Sd - Emp/Teach | 0.33580150% | 1,537,453 | 9,025 | 0 | 0 | 9,025 | 0 | (4,885) | 0 | (91,030) | (95,915) | 141,605 | (345,659) | (204,054) |
| Gilmanton - Emp/Fire/Pol | 0.05282258% | 241,846 | 1,420 | 0 | 15,094 | 16,514 | 0 | (768) | 0 | 0 | (768) | 22,275 | 57,276 | 79,551 |
| Gilmanton Sd - Emp/Teach | 0.08679497% | 397,387 | 2,333 | 0 | 0 | 2,333 | 0 | (1,263) | 0 | (39,114) | (40,377) | 36,601 | (130,215) | (93,614) |
| Goffstown - Emp/Fire/Pol | 0.32314578% | 1,479,509 | 8,684 | 0 | 95,035 | 103,719 | 0 | (4,701) | 0 | 0 | (4,701) | 136,268 | 344,652 | 480,920 |
| Goffstown Sd - (Sau 19) | 0.61071630% | 2,796,139 | 16,413 | 0 | 0 | 16,413 | 0 | (8,884) | 0 | (165,899) | (174,783) | 257,535 | (615,554) | (358,019) |
| Goffstown Village Water Prcnt | 0.00083874% | 3,840 | 23 | 0 | 225 | 248 | 0 | (12) | 0 | 0 | (12) | 354 | 826 | 1,180 |
| Gorham - Emp/Fire/Pol | 0.05370880% | 245,903 | 1,443 | 0 | 14,898 | 16,341 | 0 | (781) | 0 | 0 | (781) | 22,649 | 56,327 | 78,976 |
| Goshen - Emp/Pol | 0.00088622% | 4,058 | 24 | 0 | 296 | 320 | 0 | (13) | 0 | 0 | (13) | 374 | 1,145 | 1,519 |
| Governor Wentworth Reg Sd | 0.65791864% | 3,012,253 | 17,681 | 0 | 0 | 17,681 | 0 | (9,571) | 0 | (175,716) | (185,287) | 277,440 | (641,091) | (363,651) |
| Grafton - Emp/Pol | 0.00667149% | 30,545 | 179 | 0 | 2,519 | 2,698 | 0 | (97) | 0 | 0 | (97) | 2,813 | 10,542 | 13,355 |
| Grafton County - Emp/Pol | 0.38184181% | 1,748,247 | 10,262 | 0 | 113,984 | 124,246 | 0 | (5,555) | 0 | 0 | (5,555) | 161,020 | 423,331 | 584,351 |
| Grantham - Emp/Pol | 0.02584271% | 118,320 | 695 | 0 | 8,263 | 8,958 | 0 | (376) | 0 | 0 | (376) | 10,898 | 33,167 | 44,065 |
| Grantham Sd (Sau 75) | 0.06358830% | 291,136 | 1,709 | 0 | 0 | 1,709 | 0 | (925) | 0 | (14,446) | (15,371) | 26,815 | (52,104) | (25,289) |
| Great Bay Elearning Charter Sc | 0.02702961% | 123,754 | 726 | 0 | 0 | 726 | 0 | (393) | 0 | (5,412) | (5,805) | 11,398 | (18,468) | (7,070) |
| Greenfield - Emp/Pol | 0.01861507% | 85,228 | 500 | 0 | 3,783 | 4,283 | 0 | (271) | 0 | 0 | (271) | 7,850 | 16,403 | 24,253 |
| Greenland - Emp/Pol | 0.05967493% | 273,219 | 1,604 | 0 | 16,817 | 18,421 | 0 | (868) | 0 | 0 | (868) | 25,164 | 59,185 | 84,349 |
| Greenland Sd - (Sau 50) | 0.10209577% | 467,441 | 2,744 | 0 | 0 | 2,744 | 0 | (1,485) | 0 | (12,183) | (13,668) | 43,053 | (44,699) | (1,646) |
| Greenville - Emp/Pol | 0.02784800% | 127,501 | 748 | 0 | 5,485 | 6,233 | 0 | (405) | 0 | 0 | (405) | 11,743 | 24,459 | 36,202 |
| Groton - Emp/Pol | 0.00580336% | 26,570 | 156 | 0 | 1,705 | 1,861 | 0 | (84) | 0 | 0 | (84) | 2,447 | 6,708 | 9,155 |
| Grs Coop Sd - (Sau 20) | 0.09379427% | 429,433 | 2,521 | 0 | 0 | 2,521 | 0 | (1,364) | 0 | (33,905) | (35,269) | 39,552 | (122,928) | (83,376) |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|--------------------|-------------------|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | Proportionate Share | Net OPEB Liability | Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Employer OPEB Expense |
| Hampstead - Emp/Fire/Pol | 0.09614094% | \$ 440,177 | \$ 2,584 | \$ - | \$ 33,785 | \$ 36,369 | \$ - | \$ (1,399) | \$ - | \$ (1,399) | \$ 40,542 | \$ 125,318 | \$ 165,860 | |
| Hampstead Sd - (Sau 55) | 0.26607072% | 1,218,194 | 7,151 | 0 | 0 | 7,151 | 0 | (3,871) | 0 | (7,942) | 112,200 | (276,503) | (164,303) | |
| Hampton - Emp/Fire/Pol | 0.61204110% | 2,802,204 | 16,448 | 0 | 196,861 | 213,309 | 0 | (8,904) | 0 | (8,904) | 258,093 | 722,111 | 980,204 | |
| Hampton Falls - Emp/Fire/Pol | 0.03473879% | 159,050 | 934 | 0 | 9,695 | 10,629 | 0 | (505) | 0 | (505) | 14,649 | 42,040 | 56,689 | |
| Hampton Falls Sd - (Sau 21) | 0.08958927% | 410,181 | 2,408 | 0 | 0 | 2,408 | 0 | (1,303) | 0 | (24,271) | 37,779 | (93,884) | (56,105) | |
| Hampton Sd - (Sau 90) | 0.33166205% | 1,518,501 | 8,913 | 0 | 0 | 8,913 | 0 | (4,825) | 0 | (95,942) | 139,859 | (375,736) | (235,877) | |
| Hancock - Police | 0.01738974% | 79,618 | 467 | 0 | 5,611 | 6,078 | 0 | (253) | 0 | 0 | 7,333 | 23,100 | 30,433 | |
| Hanover - Emp/Fire/Pol | 0.35454091% | 1,623,251 | 9,528 | 0 | 118,631 | 128,159 | 0 | (5,158) | 0 | (5,158) | 149,507 | 458,309 | 607,816 | |
| Hanover Sd - (Sau 70) | 0.15596282% | 714,069 | 4,191 | 0 | 0 | 4,191 | 0 | (2,269) | 0 | (43,405) | 65,768 | (164,406) | (98,638) | |
| Harrisville - Police | 0.00544164% | 24,914 | 146 | 0 | 1,532 | 1,678 | 0 | (79) | 0 | (79) | 2,295 | 5,965 | 8,260 | |
| Harrisville Sd - (Sau 29) | 0.01341081% | 61,401 | 360 | 0 | 0 | 360 | 0 | (195) | 0 | (4,948) | 5,655 | (15,556) | (9,901) | |
| Haverhill - Emp/Pol | 0.03770942% | 172,651 | 1,013 | 0 | 6,061 | 7,074 | 0 | (549) | 0 | 0 | 15,902 | 24,295 | 40,197 | |
| Haverhill Coop Sd - (Sau 23) | 0.17631642% | 807,257 | 4,738 | 0 | 0 | 4,738 | 0 | (2,565) | 0 | (52,743) | 74,351 | (220,248) | (145,897) | |
| Hebron - Emp/Pol | 0.00621030% | 28,434 | 167 | 0 | 1,750 | 1,917 | 0 | (90) | 0 | (90) | 2,619 | 6,252 | 8,871 | |
| Henniker - Emp/Fire/Pol | 0.06487694% | 297,036 | 1,744 | 0 | 20,502 | 22,246 | 0 | (944) | 0 | (944) | 27,358 | 74,336 | 101,694 | |
| Henniker Sd - (Sau 24) | 0.11002199% | 503,731 | 2,957 | 0 | 0 | 2,957 | 0 | (1,601) | 0 | (36,047) | 46,395 | (133,086) | (86,691) | |
| Hill Sd - (Sau 103) | 0.01117266% | 51,154 | 300 | 0 | 0 | 300 | 0 | (163) | 0 | (2,010) | 4,711 | (10,757) | (6,046) | |
| Hillsboro-Deering Sd (Sau 34) | 0.32611190% | 1,493,090 | 8,764 | 0 | 0 | 8,764 | 0 | (4,744) | 0 | (84,807) | 137,519 | (309,852) | (172,333) | |
| Hillsborough - Fire/Pol | 0.10859545% | 497,200 | 2,918 | 0 | 33,319 | 36,237 | 0 | (1,580) | 0 | (1,580) | 45,794 | 128,364 | 174,158 | |
| Hillsborough County - Emp/Pol | 0.84797593% | 3,882,422 | 22,789 | 0 | 254,060 | 276,849 | 0 | (12,336) | 0 | 0 | 357,585 | 910,414 | 1,267,999 | |
| Hinsdale - Emp/Pol | 0.05600120% | 256,399 | 1,505 | 0 | 23,047 | 24,552 | 0 | (815) | 0 | 0 | 23,615 | 86,278 | 109,893 | |
| Hinsdale Sd - (Sau 92) | 0.15116324% | 692,094 | 4,062 | 0 | 0 | 4,062 | 0 | (2,199) | 0 | (36,062) | 63,744 | (121,535) | (57,791) | |
| Holderness - Emp/Fire/Pol | 0.03548258% | 162,455 | 954 | 0 | 10,515 | 11,469 | 0 | (516) | 0 | 0 | 14,963 | 38,564 | 53,527 | |
| Holderness Sd - (Sau 48) | 0.05646014% | 258,500 | 1,517 | 0 | 0 | 1,517 | 0 | (821) | 0 | (12,739) | 23,809 | (46,789) | (22,980) | |
| Hollis - Emp/Fire/Pol | 0.16373757% | 749,666 | 4,400 | 0 | 50,936 | 55,336 | 0 | (2,382) | 0 | 0 | 69,047 | 182,177 | 251,224 | |
| Hollis Sd - (Sau 41) | 0.18480556% | 846,124 | 4,967 | 0 | 0 | 4,967 | 0 | (2,688) | 0 | (55,756) | 77,931 | (194,172) | (116,241) | |
| Hollis-Brookline Coop (Sau 41) | 0.31745772% | 1,453,467 | 8,532 | 0 | 0 | 8,532 | 0 | (4,618) | 0 | (79,306) | 133,870 | (291,863) | (157,993) | |
| Hooksett - Emp/Fire/Police | 0.38163834% | 1,747,315 | 10,256 | 0 | 126,441 | 136,697 | 0 | (5,552) | 0 | (5,552) | 160,934 | 450,880 | 611,814 | |
| Hooksett Public Library - Emp | 0.00221554% | 10,144 | 60 | 0 | 622 | 682 | 0 | (32) | 0 | (32) | 934 | 2,396 | 3,330 | |
| Hooksett Sd - (Sau 15) | 0.28857203% | 1,321,215 | 7,755 | 0 | 0 | 7,755 | 0 | (4,198) | 0 | (79,937) | 121,689 | (306,622) | (184,933) | |
| Hooksett Sewer Commission | 0.00235119% | 10,765 | 63 | 0 | 656 | 719 | 0 | (34) | 0 | 0 | 991 | 2,452 | 3,443 | |
| Hooksett Village Water Precnct | 0.00222006% | 10,164 | 60 | 0 | 678 | 738 | 0 | (32) | 0 | (32) | 936 | 3,119 | 4,055 | |
| Hopkinton - Emp/Fire/Pol | 0.08890878% | 407,065 | 2,389 | 0 | 31,124 | 33,513 | 0 | (1,293) | 0 | 0 | 37,492 | 105,059 | 142,551 | |
| Hopkinton Sd - Emp/Teach | 0.26528624% | 1,214,602 | 7,129 | 0 | 0 | 7,129 | 0 | (3,859) | 0 | (66,667) | 111,869 | (272,990) | (161,121) | |
| Hudson - Emp/Fire/Pol | 0.67356986% | 3,083,911 | 18,102 | 0 | 207,877 | 225,979 | 0 | (9,799) | 0 | 0 | 284,040 | 789,404 | 1,073,444 | |
| Hudson Sd - Emp/Teach | 0.70567486% | 3,230,902 | 18,965 | 0 | 0 | 18,965 | 0 | (10,266) | 0 | (177,340) | 297,578 | (670,798) | (373,220) | |
| Inter-Lakes Sd - (Sau 02) | 0.34351520% | 1,572,770 | 9,232 | 0 | 0 | 9,232 | 0 | (4,997) | 0 | (90,677) | 144,858 | (314,078) | (169,220) | |
| Jackson - Emp/Pol/Fire | 0.01080668% | 49,725 | 292 | 0 | 1,320 | 1,612 | 0 | (158) | 0 | 0 | 4,580 | 1,339 | 5,919 | |
| Jackson Sd - (Sau 09) | 0.01495038% | 68,450 | 402 | 0 | 0 | 402 | 0 | (217) | 0 | (2,524) | 6,304 | (9,315) | (3,011) | |
| Jaffrey - Emp/Fire/Pol | 0.10202343% | 467,110 | 2,742 | 0 | 31,925 | 34,667 | 0 | (1,484) | 0 | 0 | 43,023 | 113,574 | 156,597 | |
| Jaffrey-Rindge Coop Sd | 0.34752352% | 1,591,122 | 9,340 | 0 | 0 | 9,340 | 0 | (5,056) | 0 | (102,105) | 146,548 | (372,245) | (225,697) | |
| Jefferson - Emp | 0.00070762% | 3,240 | 19 | 0 | 173 | 192 | 0 | (10) | 0 | 0 | 298 | 681 | 979 | |
| John Stark Reg Sd - (Sau 24) | 0.18778297% | 859,756 | 5,047 | 0 | 0 | 5,047 | 0 | (2,732) | 0 | (59,038) | 79,187 | (223,825) | (144,638) | |
| Kearsarge Reg Coop Sd | 0.53046622% | 2,428,717 | 14,256 | 0 | 0 | 14,256 | 0 | (7,717) | 0 | (133,016) | 223,694 | (499,032) | (275,338) | |
| Keene - Emp/Fire/Pol | 0.73716947% | 3,375,099 | 19,811 | 0 | 213,812 | 233,623 | 0 | (10,724) | 0 | 0 | 310,859 | 773,212 | 1,084,071 | |
| Keene Sd - (Sau 29) | 0.82597877% | 3,781,709 | 22,198 | 0 | 0 | 22,198 | 0 | (12,016) | 0 | (235,574) | 348,309 | (950,498) | (602,189) | |
| Kensington - Police | 0.02456086% | 112,451 | 660 | 0 | 9,544 | 10,204 | 0 | (357) | 0 | 0 | 10,357 | 35,166 | 45,523 | |
| Kensington Sd - (Sau 16) | 0.03597768% | 164,722 | 967 | 0 | 0 | 967 | 0 | (523) | 0 | (13,500) | 15,172 | (48,970) | (33,798) | |
| Kingston - Emp/Fire/Pol | 0.06705631% | 307,014 | 1,802 | 0 | 19,547 | 21,349 | 0 | (976) | 0 | 0 | 28,277 | 61,991 | 90,268 | |
| Laconia - Emp/Fire/Pol | 0.56360213% | 2,580,428 | 15,147 | 0 | 161,338 | 176,485 | 0 | (8,199) | 0 | 0 | 237,667 | 600,968 | 838,635 | |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|--|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Employer OPEB Expense | |
| Laconia Housing & Redevelopmnt | 0.00683653% | \$ 31,301 | \$ 184 | \$ - | \$ 1,744 | \$ 1,928 | \$ - | \$ (99) | \$ - | \$ (99) | \$ 2,883 | \$ 6,731 | \$ 9,614 | | |
| Laconia Sd - Empl/Teach | 0.45750256% | 2,094,656 | 12,295 | 0 | 0 | 12,295 | 0 | (6,656) | 0 | (143,569) | 192,926 | (631,685) | (438,759) | | |
| Laconia Water Works - Emp | 0.00637986% | 29,210 | 171 | 0 | 1,486 | 1,657 | 0 | (93) | 0 | (93) | 2,690 | 6,057 | 8,747 | | |
| Lafayette Reg Coop Sd (Sau 35) | 0.03720527% | 170,343 | 1,000 | 0 | 0 | 1,000 | 0 | (541) | 0 | (9,364) | 15,689 | (33,531) | (17,842) | | |
| Lakes Region Mutual Fire Aid | 0.01543193% | 70,654 | 415 | 0 | 5,146 | 5,561 | 0 | (224) | 0 | (224) | 6,508 | 19,196 | 25,704 | | |
| Lakes Region Planning Comm. | 0.00139263% | 6,376 | 37 | 0 | 369 | 406 | 0 | (20) | 0 | (20) | 587 | 980 | 1,567 | | |
| Lancaster - Emp/Fire/Pol | 0.05462893% | 250,116 | 1,468 | 0 | 18,108 | 19,576 | 0 | (795) | 0 | (795) | 23,037 | 66,151 | 89,188 | | |
| Landaff Sd - (Sau 35) | 0.00244840% | 11,210 | 66 | 0 | 0 | 66 | 0 | (36) | 0 | (667) | 1,032 | (1,776) | (744) | | |
| Langdon - Police | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,414) | 0 | (7,920) | (7,920) | | |
| Lebanon - Emp/Fire/Pol | 0.51707802% | 2,367,420 | 13,896 | 0 | 156,478 | 170,374 | 0 | (7,522) | 0 | (7,522) | 218,048 | 589,733 | 807,781 | | |
| Lebanon Sd(Sau 88) - Emp/Teach | 0.55109788% | 2,523,178 | 14,811 | 0 | 0 | 14,811 | 0 | (8,017) | 0 | (151,723) | 232,394 | (568,938) | (336,544) | | |
| Lee - Emp/Fire/Pol | 0.05522124% | 252,828 | 1,484 | 0 | 16,705 | 18,189 | 0 | (803) | 0 | (803) | 23,286 | 59,030 | 82,316 | | |
| Lempster - Emp/Pol | 0.00159609% | 7,308 | 43 | 0 | 160 | 203 | 0 | (23) | 0 | (23) | 673 | 661 | 1,334 | | |
| Lempster Sd Emp/Teachers | 0.02952548% | 135,181 | 793 | 0 | 0 | 793 | 0 | (430) | 0 | (70) | 12,451 | (12,133) | 318 | | |
| Lincoln - Emp/Pol | 0.05862820% | 268,427 | 1,576 | 0 | 20,850 | 22,426 | 0 | (853) | 0 | (853) | 24,723 | 80,181 | 104,904 | | |
| Lincoln-Woodstock Sd | 0.11097150% | 508,078 | 2,982 | 0 | 0 | 2,982 | 0 | (1,614) | 0 | (25,773) | 46,796 | (97,583) | (50,787) | | |
| Lisbon - Police | 0.01821492% | 83,396 | 490 | 0 | 6,464 | 6,954 | 0 | (265) | 0 | (265) | 7,681 | 23,663 | 31,344 | | |
| Lisbon Reg Sd - (Sau 35) | 0.09195402% | 421,008 | 2,471 | 0 | 0 | 2,471 | 0 | (1,338) | 0 | (29,107) | 38,776 | (104,911) | (66,135) | | |
| Litchfield - Emp/Fire/Pol | 0.11700094% | 535,684 | 3,144 | 0 | 35,415 | 38,559 | 0 | (1,702) | 0 | (1,702) | 49,338 | 133,998 | 183,336 | | |
| Litchfield Sd - Emp/Teach | 0.30878094% | 1,413,740 | 8,298 | 0 | 0 | 8,298 | 0 | (4,492) | 0 | (71,810) | 130,211 | (272,438) | (142,227) | | |
| Littleton - Emp/Fire/Pol | 0.12442527% | 569,676 | 3,344 | 0 | 39,990 | 43,334 | 0 | (1,810) | 0 | (1,810) | 52,469 | 148,600 | 201,069 | | |
| Littleton Public Library - Emp | 0.00098795% | 4,523 | 27 | 0 | 293 | 320 | 0 | (14) | 0 | (14) | 417 | 1,132 | 1,549 | | |
| Littleton Sd - Emp/Teach | 0.21416148% | 980,529 | 5,755 | 0 | 0 | 5,755 | 0 | (3,116) | 0 | (95,267) | 90,310 | (340,425) | (250,115) | | |
| Littleton Water & Light Dept | 0.00740172% | 33,888 | 199 | 0 | 1,512 | 1,711 | 0 | (108) | 0 | (108) | 3,121 | 5,214 | 8,335 | | |
| Londonderry - Emp/Fire/Pol | 0.92024102% | 4,213,285 | 24,731 | 0 | 302,614 | 327,345 | 0 | (13,387) | 0 | (13,387) | 388,059 | 1,112,936 | 1,500,995 | | |
| Londonderry Sd - Emp/Teach | 1.14832651% | 5,257,564 | 30,861 | 0 | 0 | 30,861 | 0 | (16,705) | 0 | (336,720) | 484,241 | (1,246,385) | (762,144) | | |
| Loudon - Emp/Fire/Pol | 0.07029145% | 321,826 | 1,889 | 0 | 27,247 | 29,136 | 0 | (1,023) | 0 | (1,023) | 29,641 | 107,071 | 136,712 | | |
| Lyme - Emp/Pol | 0.01364141% | 62,457 | 367 | 0 | 5,043 | 5,410 | 0 | (198) | 0 | (198) | 5,752 | 16,659 | 22,411 | | |
| Lyme Sd - (Sau 76) | 0.06550543% | 299,914 | 1,760 | 0 | 0 | 1,760 | 0 | (953) | 0 | (23,158) | 27,623 | (77,109) | (49,486) | | |
| Lyndeborough - Police | 0.00469107% | 21,478 | 126 | 0 | 1,789 | 1,915 | 0 | (68) | 0 | (68) | 1,978 | 7,583 | 9,561 | | |
| Madison - Emp/Pol | 0.02594897% | 118,806 | 697 | 0 | 9,741 | 10,438 | 0 | (377) | 0 | (377) | 10,942 | 31,891 | 42,833 | | |
| Madison Sd - (Sau 13) | 0.04615335% | 211,311 | 1,240 | 0 | 0 | 1,240 | 0 | (671) | 0 | (9,454) | 19,463 | (30,432) | (10,969) | | |
| Manchester - Fire/Pol | 3.69495365% | 16,917,189 | 99,300 | 0 | 1,142,384 | 1,241,684 | 0 | (53,752) | 0 | (53,752) | 1,558,135 | 4,222,772 | 5,780,907 | | |
| Manchester Sd - Empl/Teacher | 3.02756245% | 13,861,566 | 81,364 | 0 | 0 | 81,364 | 0 | (44,044) | 0 | (865,740) | 1,276,701 | (3,275,129) | (1,998,428) | | |
| Marlborough - Emp/Pol | 0.02025638% | 92,743 | 544 | 0 | 7,922 | 8,466 | 0 | (295) | 0 | (295) | 8,542 | 26,996 | 35,538 | | |
| Marlborough Sd - (Sau 29) | 0.04387224% | 200,867 | 1,179 | 0 | 0 | 1,179 | 0 | (638) | 0 | (7,407) | 18,501 | (29,889) | (11,388) | | |
| Marlow - Emp | 0.00115977% | 5,310 | 31 | 0 | 268 | 299 | 0 | (17) | 0 | (17) | 489 | 1,008 | 1,497 | | |
| Marlow Sd - (Sau 29) | 0.01074086% | 49,177 | 289 | 0 | 0 | 289 | 0 | (156) | 0 | (2,773) | 4,529 | (7,874) | (3,345) | | |
| Mascenic Reg Sd - (Sau 87) | 0.20351106% | 931,767 | 5,469 | 0 | 0 | 5,469 | 0 | (2,961) | 0 | (54,070) | 85,819 | (219,217) | (133,398) | | |
| Mascoma Valley Sd - Empl/Teach | 0.30745613% | 1,407,675 | 8,263 | 0 | 0 | 8,263 | 0 | (4,473) | 0 | (77,653) | 129,652 | (285,605) | (155,953) | | |
| Mason - Police | 0.01378836% | 63,129 | 371 | 0 | 3,977 | 4,348 | 0 | (201) | 0 | (201) | 5,814 | 13,555 | 19,369 | | |
| Mason Sd (Sau 89) | 0.01450049% | 66,390 | 390 | 0 | 0 | 390 | 0 | (211) | 0 | (3,061) | 6,115 | (11,179) | (5,064) | | |
| Maxfield Public Library | 0.00050189% | 2,298 | 13 | 0 | 99 | 112 | 0 | (7) | 0 | (7) | 212 | 397 | 609 | | |
| Meredith - Emp/Fire/Pol | 0.11918031% | 545,662 | 3,203 | 0 | 28,390 | 31,593 | 0 | (1,734) | 0 | (1,734) | 50,257 | 111,823 | 162,080 | | |
| Meriden Village Water District | 0.00033911% | 1,553 | 9 | 0 | 80 | 89 | 0 | (5) | 0 | (5) | 143 | 299 | 442 | | |
| Merrimack - Emp/Fire/Pol | 0.63088225% | 2,888,468 | 16,955 | 0 | 186,541 | 203,496 | 0 | (9,178) | 0 | (9,178) | 266,038 | 730,843 | 996,881 | | |
| Merrimack County - Emp/Pol | 0.78644718% | 3,600,715 | 21,135 | 0 | 222,142 | 243,277 | 0 | (11,441) | 0 | (11,441) | 331,639 | 800,978 | 1,132,617 | | |
| Merrimack Sd - Emp/Teach | 0.88736058% | 4,062,743 | 23,847 | 0 | 0 | 23,847 | 0 | (12,909) | 0 | (233,419) | 374,194 | (882,761) | (508,567) | | |
| Merrimack Valley Sd (Sau 46) | 0.58518783% | 2,679,258 | 15,727 | 0 | 0 | 15,727 | 0 | (8,513) | 0 | (127,870) | 246,769 | (524,626) | (277,857) | | |
| Merrimack Village District | 0.00589831% | 27,005 | 159 | 0 | 1,826 | 1,985 | 0 | (86) | 0 | (86) | 2,487 | 6,577 | 9,064 | | |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Resources | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of 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 Resources | Total Employer OPEB Expense |
| Middleton - Police | 0.02163544% | \$ 99,057 | \$ 581 | \$ - | \$ 6,509 | \$ 7,090 | \$ - | \$ (315) | \$ - | \$ - | \$ (315) | \$ 9,124 | \$ 23,637 | \$ 32,761 |
| Middleton Sd - Emp/Teach | 0.02538152% | 116,208 | 682 | 0 | 0 | 682 | 0 | (369) | 0 | (4,144) | (4,513) | 10,703 | 27,729 | 38,432 |
| Milan Sd - (Sau 20) | 0.01739426% | 79,639 | 467 | 0 | 0 | 467 | 0 | (253) | 0 | (6,647) | (6,900) | 7,335 | (19,586) | (12,251) |
| Milford - Emp/Fire/Pol | 0.22768533% | 1,042,448 | 6,119 | 0 | 67,302 | 73,421 | 0 | (3,312) | 0 | 0 | (3,312) | 96,013 | 258,597 | 354,610 |
| Milford Area Communication Ctr | 0.00214998% | 9,844 | 58 | 0 | 595 | 653 | 0 | (31) | 0 | 0 | (31) | 907 | 2,082 | 2,989 |
| Milford Sd - Emp/Teacher | 0.58230537% | 2,666,060 | 15,649 | 0 | 0 | 15,649 | 0 | (8,471) | 0 | (155,875) | (164,346) | 245,554 | (583,210) | (337,656) |
| Milton - Emp/Fire/Pol | 0.05821222% | 266,522 | 1,564 | 0 | 18,389 | 19,953 | 0 | (847) | 0 | 0 | (847) | 24,548 | 64,663 | 89,211 |
| Milton Sd - (Sau 64) | 0.12542000% | 574,230 | 3,371 | 0 | 0 | 3,371 | 0 | (1,825) | 0 | (32,192) | (34,017) | 52,889 | (120,158) | (67,269) |
| Monadnock Reg Sd - (Sau 93) | 0.39760833% | 1,820,433 | 10,686 | 0 | 0 | 10,686 | 0 | (5,784) | 0 | (120,134) | (125,918) | 167,669 | (455,488) | (287,819) |
| Monroe - Emp | 0.00064432% | 2,950 | 17 | 0 | 164 | 181 | 0 | (9) | 0 | 0 | (9) | 272 | 645 | 917 |
| Monroe Sd - Emp/Tch | 0.03045239% | 139,425 | 818 | 0 | 0 | 818 | 0 | (443) | 0 | (3,640) | (4,083) | 12,842 | (12,241) | 601 |
| Mont Vernon - Emp/Pol | 0.02241540% | 102,628 | 602 | 0 | 7,258 | 7,860 | 0 | (326) | 0 | 0 | (326) | 9,452 | 26,714 | 36,166 |
| Mont Vernon Sd - (Sau 39) | 0.04584362% | 209,893 | 1,232 | 0 | 0 | 1,232 | 0 | (667) | 0 | (9,230) | (9,897) | 19,332 | (35,785) | (16,453) |
| Moultonborough - Emp/Fire/Pol | 0.10227889% | 468,280 | 2,749 | 0 | 29,217 | 31,966 | 0 | (1,488) | 0 | 0 | (1,488) | 43,130 | 104,877 | 148,007 |
| Moultonborough Sd - Emp/Teach | 0.18886362% | 864,704 | 5,076 | 0 | 0 | 5,076 | 0 | (2,747) | 0 | (50,543) | (53,290) | 79,642 | (189,792) | (110,150) |
| Nashua - Emp/Fire/Pol | 3.01509437% | 13,804,482 | 81,029 | 0 | 936,425 | 1,017,454 | 0 | (43,862) | 0 | 0 | (43,862) | 1,271,443 | 3,468,925 | 4,740,368 |
| Nashua Airport Authority - Emp | 0.00161418% | 7,390 | 43 | 0 | 505 | 548 | 0 | (23) | 0 | 0 | (23) | 681 | 2,339 | 3,020 |
| Nashua Housing Redevelop Auth | 0.00842810% | 38,588 | 227 | 0 | 2,182 | 2,409 | 0 | (123) | 0 | 0 | (123) | 3,554 | 8,543 | 12,097 |
| Ne Interstate Water Pol Cntrl | 0.00063301% | 2,898 | 17 | 0 | 0 | 17 | 0 | (9) | 0 | (283) | (292) | 267 | (1,021) | (754) |
| Nelson - Emp | 0.00114168% | 5,227 | 31 | 0 | 318 | 349 | 0 | (17) | 0 | 0 | (17) | 481 | 1,217 | 1,698 |
| Nelson Sd - (Sau 29) | 0.01315308% | 60,221 | 353 | 0 | 0 | 353 | 0 | (191) | 0 | (4,243) | (4,434) | 5,547 | (15,635) | (10,088) |
| New Boston - Police | 0.04443969% | 203,465 | 1,194 | 0 | 17,674 | 18,868 | 0 | (646) | 0 | 0 | (646) | 18,740 | 71,398 | 90,138 |
| New Boston Sd - (Sau 19) | 0.10877405% | 498,017 | 2,923 | 0 | 0 | 2,923 | 0 | (1,582) | 0 | (29,031) | (30,613) | 45,869 | (103,427) | (57,558) |
| New Castle - Emp/Fire/Pol | 0.04079536% | 186,780 | 1,096 | 0 | 13,299 | 14,395 | 0 | (593) | 0 | 0 | (593) | 17,203 | 48,037 | 65,240 |
| New Castle Sd - (Sau 50) | 0.01871228% | 85,673 | 503 | 0 | 0 | 503 | 0 | (272) | 0 | (632) | (904) | 7,891 | (8,467) | (576) |
| New Durham - Emp/Pol | 0.02792939% | 127,874 | 751 | 0 | 12,214 | 12,965 | 0 | (406) | 0 | 0 | (406) | 11,778 | 39,342 | 51,120 |
| New Hampton - Emp/Pol/Fire | 0.03205301% | 146,753 | 861 | 0 | 9,426 | 10,287 | 0 | (466) | 0 | 0 | (466) | 13,517 | 32,471 | 45,988 |
| New Ipswich - Emp/Pol | 0.03302966% | 151,225 | 888 | 0 | 9,695 | 10,583 | 0 | (480) | 0 | 0 | (480) | 13,928 | 28,808 | 42,736 |
| New London - Emp/Fire/Pol | 0.07123418% | 326,143 | 1,914 | 0 | 21,143 | 23,057 | 0 | (1,036) | 0 | 0 | (1,036) | 30,039 | 83,742 | 113,781 |
| New London-Springfield Wtr Sys | 0.00109195% | 4,999 | 29 | 0 | 284 | 313 | 0 | (16) | 0 | 0 | (16) | 460 | 1,085 | 1,545 |
| Newbury - Police | 0.02090522% | 95,714 | 562 | 0 | 3,492 | 4,054 | 0 | (304) | 0 | 0 | (304) | 8,816 | 12,382 | 21,198 |
| Newfields - Emp/Pol | 0.01797528% | 82,299 | 483 | 0 | 5,199 | 5,682 | 0 | (261) | 0 | 0 | (261) | 7,580 | 10,837 | 18,417 |
| Newfields Sd - (Sau 16) | 0.03475009% | 159,102 | 934 | 0 | 0 | 934 | 0 | (506) | 0 | (10,221) | (10,727) | 14,654 | (31,790) | (17,136) |
| Newfound Area Sd - Emp/Teach | 0.29357509% | 1,344,121 | 7,890 | 0 | 0 | 7,890 | 0 | (4,271) | 0 | (75,331) | (79,602) | 123,798 | (279,827) | (156,029) |
| Newington - Emp/Fire/Pol | 0.13779086% | 630,870 | 3,703 | 0 | 42,912 | 46,615 | 0 | (2,005) | 0 | 0 | (2,005) | 58,105 | 160,286 | 218,391 |
| Newington Sd - (Sau 50) | 0.01901296% | 87,050 | 511 | 0 | 0 | 511 | 0 | (277) | 0 | (4,320) | (4,597) | 8,018 | (16,664) | (8,646) |
| Newmarket - Emp/Pol/Fire | 0.10974843% | 502,479 | 2,949 | 0 | 33,800 | 36,749 | 0 | (1,597) | 0 | 0 | (1,597) | 46,280 | 121,661 | 167,941 |
| Newmarket Sd - Emp/Teach | 0.25545194% | 1,169,576 | 6,865 | 0 | 0 | 6,865 | 0 | (3,716) | 0 | (80,819) | (84,535) | 107,722 | (291,994) | (184,272) |
| Newport - Emp/Fire/Pol | 0.12222103% | 559,584 | 3,285 | 0 | 33,036 | 36,321 | 0 | (1,778) | 0 | 0 | (1,778) | 51,540 | 122,944 | 174,484 |
| Newport Sd - (Sau 43) | 0.19414700% | 888,894 | 5,218 | 0 | 0 | 5,218 | 0 | (2,824) | 0 | (59,474) | (62,298) | 81,870 | (237,446) | (155,576) |
| Newton - Emp/Pol | 0.04012617% | 183,716 | 1,078 | 0 | 14,436 | 15,514 | 0 | (584) | 0 | 0 | (584) | 16,921 | 45,910 | 62,831 |
| Next Charter School | 0.01212218% | 55,501 | 326 | 0 | 0 | 326 | 0 | (176) | 0 | (1,344) | (1,520) | 5,112 | (928) | 4,184 |
| Nh Community Developmental Fin | 0.00193973% | 8,881 | 52 | 0 | 0 | 52 | 0 | (28) | 0 | (2,13) | (241) | 818 | (753) | 65 |
| Nh Land & Community Heritage | 0.00242127% | 11,086 | 65 | 0 | 0 | 65 | 0 | (35) | 0 | (182) | (217) | 1,021 | (367) | 654 |
| Nh Municipal Bond Bank - Emp | 0.00135193% | 6,190 | 36 | 0 | 0 | 36 | 0 | (20) | 0 | (387) | (407) | 570 | (289) | 281 |
| North Conway Wtr Prct&Fire Dep | 0.01727218% | 79,080 | 464 | 0 | 5,093 | 5,557 | 0 | (251) | 0 | 0 | (251) | 7,284 | 19,147 | 26,431 |
| North Country Charter Academy | 0.00772727% | 35,379 | 208 | 0 | 0 | 208 | 0 | (112) | 0 | (2,324) | (2,436) | 3,259 | (9,379) | (6,120) |
| North Country Education Servc | 0.01850882% | 84,742 | 497 | 0 | 0 | 497 | 0 | (269) | 0 | (14,348) | (14,617) | 7,805 | (51,026) | (43,221) |
| North Hampton - Emp/Fire/Pol | 0.17936166% | 821,200 | 4,820 | 0 | 53,177 | 57,997 | 0 | (2,609) | 0 | 0 | (2,609) | 75,636 | 211,730 | 287,366 |
| North Hampton Sd - (Sau 21) | 0.13397923% | 613,418 | 3,601 | 0 | 0 | 3,601 | 0 | (1,949) | 0 | (45,619) | (47,568) | 56,498 | (181,303) | (124,805) |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|--------------------|-------------------|------------------------|---|----------------|--|--|------------------------|--|----------------|--|---|-----------------------------|--|
| | Proportionate Share | Net OPEB Liability | Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Outflows of Resources | Total Deferred | 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 Inflows of Resources | Total Deferred | 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 | |
| Northfield - Emp/Pol | 0.05095746% | \$ 233,307 | \$ 1,369 | \$ - | \$ 15,998 | \$ 17,367 | \$ - | \$ (741) | \$ - | \$ (741) | \$ 21,488 | \$ 66,621 | \$ 88,109 | | |
| Northumberland - Emp/Pol | 0.00784709% | 35,928 | 211 | 0 | 5,021 | 5,232 | 0 | (114) | 0 | (114) | 3,309 | 9,618 | 12,927 | | |
| Northumberland Sd - (Sau 58) | 0.08940162% | 409,322 | 2,403 | 0 | 0 | 2,403 | 0 | (1,301) | (11,350) | (12,651) | 37,700 | (56,181) | (18,481) | | |
| Northwood - Emp/Fire/Pol | 0.05927252% | 271,377 | 1,593 | 0 | 13,291 | 14,884 | 0 | (862) | 0 | (862) | 24,995 | 46,847 | 71,842 | | |
| Northwood Sd - (Sau 44) | 0.07418221% | 339,640 | 1,994 | 0 | 0 | 1,994 | 0 | (1,079) | (18,340) | (19,419) | 31,282 | (81,086) | (49,804) | | |
| Nottingham - Fire/Pol | 0.04569441% | 209,210 | 1,228 | 0 | 13,695 | 14,923 | 0 | (665) | 0 | (665) | 19,269 | 52,285 | 71,554 | | |
| Nottingham Sd - (Sau 44) | 0.11422021% | 522,952 | 3,070 | 0 | 0 | 3,070 | 0 | (1,662) | (31,728) | (33,390) | 48,166 | (113,025) | (64,859) | | |
| Orford - Emp/Pol | 0.00133611% | 6,117 | 36 | 0 | 0 | 36 | 0 | (19) | (2,512) | (2,531) | 563 | (11,333) | (10,770) | | |
| Ossipee - Emp/Pol | 0.06787244% | 310,751 | 1,824 | 0 | 19,873 | 21,697 | 0 | (987) | 0 | (987) | 28,621 | 77,136 | 105,757 | | |
| Oyster River Coop Sd | 0.64748977% | 2,964,504 | 17,401 | 0 | 0 | 17,401 | 0 | (9,419) | (161,518) | (170,937) | 273,042 | (538,737) | (265,695) | | |
| Pease Development Authority | 0.08401876% | 384,676 | 2,258 | 0 | 0 | 2,258 | 0 | (1,222) | (10,334) | (11,556) | 35,430 | (40,469) | (5,039) | | |
| Pelham - Emp/Fire/Pol | 0.31556773% | 1,444,813 | 8,481 | 0 | 105,511 | 113,992 | 0 | (4,591) | 0 | (4,591) | 133,073 | 383,870 | 516,943 | | |
| Pelham Sd - (Sau 28) | 0.38176494% | 1,747,895 | 10,260 | 0 | 0 | 10,260 | 0 | (5,554) | (106,582) | (112,136) | 160,988 | (377,966) | (216,978) | | |
| Pembroke - Emp/Pol | 0.07984541% | 365,569 | 2,146 | 0 | 30,419 | 32,565 | 0 | (1,162) | 0 | (1,162) | 33,670 | 115,640 | 149,310 | | |
| Pembroke Sd - (Sau 53) | 0.38417943% | 1,758,949 | 10,325 | 0 | 0 | 10,325 | 0 | (5,589) | (121,647) | (127,236) | 162,006 | (440,497) | (278,491) | | |
| Pemi Baker Coop - (Sau 48) | 0.18881388% | 864,476 | 5,074 | 0 | 0 | 5,074 | 0 | (2,747) | (48,948) | (51,695) | 79,621 | (164,197) | (84,576) | | |
| Penacook Boscawen Water Prcnt | 0.00012660% | 580 | 3 | 0 | 0 | 3 | 0 | (2) | (209) | (211) | 53 | (1,100) | (1,047) | | |
| Peterborough - Emp/Fire/Pol | 0.12134160% | 555,557 | 3,261 | 0 | 44,001 | 47,262 | 0 | (1,765) | 0 | (1,765) | 51,169 | 163,434 | 214,603 | | |
| Piermont Police | 0.00530600% | 24,293 | 143 | 0 | 1,507 | 1,650 | 0 | (77) | 0 | (77) | 2,238 | 5,679 | 7,917 | | |
| Piermont Sd - (Sau 23) | 0.01518324% | 69,516 | 408 | 0 | 0 | 408 | 0 | (221) | (4,598) | (4,819) | 6,403 | (20,909) | (14,506) | | |
| Pittsburg - Emp/Pol | 0.00649741% | 29,748 | 175 | 0 | 2,260 | 2,435 | 0 | (95) | 0 | (95) | 2,740 | 8,157 | 10,897 | | |
| Pittsburg Sd - (Sau 07) | 0.03149912% | 144,217 | 847 | 0 | 0 | 847 | 0 | (458) | (14,655) | (15,113) | 13,283 | (59,632) | (46,349) | | |
| Pittsfield - Emp/Fire/Pol | 0.06213238% | 284,470 | 1,670 | 0 | 11,078 | 12,748 | 0 | (904) | 0 | (904) | 26,201 | 39,894 | 66,095 | | |
| Pittsfield Sd - (Sau 51) | 0.12938763% | 592,396 | 3,477 | 0 | 0 | 3,477 | 0 | (1,882) | (41,111) | (42,993) | 54,562 | (165,985) | (111,423) | | |
| Plainfield - Emp/Pol | 0.02223002% | 101,779 | 597 | 0 | 7,191 | 7,788 | 0 | (323) | 0 | (323) | 9,374 | 30,863 | 40,237 | | |
| Plainfield Sd - Emp/Teach | 0.06345040% | 290,505 | 1,705 | 0 | 0 | 1,705 | 0 | (923) | (15,816) | (16,739) | 26,757 | (66,269) | (39,512) | | |
| Plaislow - Emp/Fire/Pol | 0.15196355% | 695,759 | 4,084 | 0 | 48,347 | 52,431 | 0 | (2,211) | 0 | (2,211) | 64,082 | 181,335 | 245,417 | | |
| Plaislow Public Library - Emp | 0.00096760% | 4,430 | 26 | 0 | 341 | 367 | 0 | (14) | 0 | (14) | 408 | 1,257 | 1,665 | | |
| Plymouth - Emp/Fire/Pol | 0.14601323% | 668,515 | 3,924 | 0 | 44,679 | 48,603 | 0 | (2,124) | 0 | (2,124) | 61,573 | 172,443 | 234,016 | | |
| Plymouth Sd - (Sau 48) | 0.12422406% | 568,755 | 3,338 | 0 | 0 | 3,338 | 0 | (1,807) | (39,961) | (41,768) | 52,384 | (146,076) | (93,692) | | |
| Plymouth Village Water & Sewer | 0.00415075% | 19,004 | 112 | 0 | 1,242 | 1,354 | 0 | (60) | 0 | (60) | 1,750 | 5,077 | 6,827 | | |
| Portsmouth - Emp/Fire/Pol | 1.03836556% | 4,754,113 | 27,906 | 0 | 329,226 | 357,132 | 0 | (15,106) | 0 | (15,106) | 437,871 | 1,252,624 | 1,690,495 | | |
| Portsmouth Housing Authority | 0.00957204% | 43,825 | 257 | 0 | 2,373 | 2,630 | 0 | (139) | 0 | (139) | 4,036 | 8,309 | 12,345 | | |
| Portsmouth Sd - Empl/Teacher | 0.84554562% | 3,871,295 | 22,724 | 0 | 0 | 22,724 | 0 | (12,301) | (202,952) | (215,253) | 356,560 | (782,731) | (426,171) | | |
| Portsmouth-Josie F. Prescott | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (162) | (162) | 0 | (859) | (859) | | |
| Profile Coop Sd - (Sau 35) | 0.07711667% | 353,075 | 2,072 | 0 | 0 | 2,072 | 0 | (1,122) | (17,371) | (18,493) | 32,520 | (70,225) | (37,705) | | |
| Prospect Mountain High School | 0.12364079% | 566,084 | 3,323 | 0 | 0 | 3,323 | 0 | (1,799) | (32,657) | (34,456) | 52,138 | (142,622) | (90,484) | | |
| Raymond - Emp/Fire/Pol | 0.13379384% | 612,569 | 3,596 | 0 | 39,116 | 42,712 | 0 | (1,946) | 0 | (1,946) | 56,420 | 139,586 | 196,006 | | |
| Raymond Sd - Emp/Teach | 0.30163468% | 1,381,022 | 8,106 | 0 | 0 | 8,106 | 0 | (4,388) | (88,695) | (93,083) | 127,197 | (325,406) | (198,209) | | |
| Richmond-Pol | 0.00066240% | 3,033 | 18 | 0 | 644 | 662 | 0 | (10) | 0 | (10) | 279 | 2,394 | 2,673 | | |
| Rindge - Emp/Fire/Pol | 0.05882263% | 269,317 | 1,581 | 0 | 17,492 | 19,073 | 0 | (856) | 0 | (856) | 24,805 | 62,343 | 87,148 | | |
| Rivendell Interstate Sd | 0.02850362% | 130,503 | 766 | 0 | 0 | 766 | 0 | (415) | (7,634) | (8,049) | 12,020 | (48,677) | (36,657) | | |
| Rochester - Emp/Fire/Pol | 0.63577679% | 2,910,877 | 17,086 | 0 | 196,551 | 213,637 | 0 | (9,249) | 0 | (9,249) | 268,102 | 698,000 | 966,102 | | |
| Rockingham County-Emp/Pol/Fire | 0.63992980% | 2,929,891 | 17,198 | 0 | 184,469 | 201,667 | 0 | (9,309) | 0 | (9,309) | 269,854 | 639,681 | 909,535 | | |
| Rockingham Planning Comm - Emp | 0.00239188% | 10,951 | 64 | 0 | 648 | 712 | 0 | (35) | 0 | (35) | 1,009 | 2,608 | 3,617 | | |
| Rollinsford - Emp/Pol | 0.02356839% | 107,907 | 633 | 0 | 9,354 | 9,987 | 0 | (343) | 0 | (343) | 9,939 | 34,001 | 43,940 | | |
| Rollinsford Sd - (Sau 56) | 0.03836504% | 175,653 | 1,031 | 0 | 0 | 1,031 | 0 | (58) | (10,646) | (11,204) | 16,178 | (48,515) | (32,337) | | |
| Rumney - Emp/Pol | 0.01025253% | 46,941 | 276 | 0 | 2,876 | 3,152 | 0 | (149) | 0 | (149) | 4,323 | 11,006 | 15,329 | | |
| Rumney Sd - (Sau 48) Emp/Teach | 0.03427985% | 156,949 | 921 | 0 | 0 | 921 | 0 | (499) | (6,583) | (7,082) | 14,456 | (16,066) | (1,610) | | |
| Rye - Emp/Fire/Pol | 0.16529297% | 756,787 | 4,442 | 0 | 63,068 | 67,510 | 0 | (2,405) | 0 | (2,405) | 69,703 | 234,064 | 303,767 | | |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|-------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|--|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Resources | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of 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 | |
| Rye Sd - (Sau 50) | 0.16091388% | \$ 736,737 | \$ 4,324 | \$ - | \$ - | \$ 4,324 | \$ - | \$ (2,341) | \$ - | \$ (27,875) | \$ (30,216) | \$ 67,856 | \$ (120,496) | \$ (52,640) | |
| Rye Water District - Emp | 0.00170461% | 7,804 | 46 | 0 | 486 | 532 | 0 | (25) | 0 | 0 | (25) | 719 | 2,117 | 2,836 | |
| Salem - Emp/Fire/Pol | 1.20454474% | 5,514,957 | 32,372 | 0 | 391,268 | 423,640 | 0 | (17,523) | 0 | (17,523) | 507,948 | 1,420,077 | 1,928,025 | | |
| Salem Housing Authority - Emp | 0.00239188% | 10,951 | 64 | 0 | 898 | 962 | 0 | (35) | 0 | (35) | 1,009 | 3,361 | 4,370 | | |
| Salem Sd - Emp/Teach | 0.97085032% | 4,444,997 | 26,091 | 0 | 0 | 26,091 | 0 | (14,123) | 0 | (275,550) | (289,673) | 409,401 | (1,033,862) | (624,461) | |
| Salisbury - Emp | 0.00033911% | 1,553 | 9 | 0 | 74 | 83 | 0 | (5) | 0 | 0 | (5) | 143 | 277 | 420 | |
| Sanborn Regional Sd (Sau 17) | 0.44937513% | 2,057,445 | 12,077 | 0 | 0 | 12,077 | 0 | (6,537) | 0 | (134,855) | (141,392) | 189,498 | (538,431) | (348,933) | |
| Sanbornton - Emp/Fire/Pol | 0.04642690% | 212,564 | 1,248 | 0 | 18,783 | 20,031 | 0 | (675) | 0 | 0 | (675) | 19,578 | 67,733 | 87,311 | |
| Sanbornton Public Library | 0.00046798% | 2,143 | 13 | 0 | 116 | 129 | 0 | (7) | 0 | 0 | (7) | 197 | 406 | 603 | |
| Sandown - Emp/Fire/Pol | 0.05300344% | 242,674 | 1,424 | 0 | 15,851 | 17,275 | 0 | (771) | 0 | 0 | (771) | 22,351 | 62,650 | 85,001 | |
| Sandown Public Library | 0.00039789% | 1,822 | 11 | 0 | 183 | 194 | 0 | (6) | 0 | 0 | (6) | 168 | 586 | 754 | |
| Sandwich - Police/Fire | 0.01319604% | 60,418 | 355 | 0 | 4,992 | 5,347 | 0 | (192) | 0 | 0 | (192) | 5,565 | 18,346 | 23,911 | |
| Sau 02 - Emp/Teach | 0.00459612% | 21,043 | 124 | 0 | 1,525 | 1,649 | 0 | (67) | 0 | 0 | (67) | 1,938 | 5,751 | 7,689 | |
| Sau 03 - Emp/Teach | 0.28958937% | 1,325,873 | 7,783 | 0 | 0 | 7,783 | 0 | (4,213) | 0 | (77,772) | (81,985) | 122,118 | (313,051) | (190,933) | |
| Sau 06 - Emp | 0.00612213% | 28,030 | 165 | 0 | 1,316 | 1,481 | 0 | (89) | 0 | 0 | (89) | 2,582 | 5,123 | 7,705 | |
| Sau 07 - Emp/Teach | 0.00598422% | 27,398 | 161 | 0 | 962 | 1,123 | 0 | (87) | 0 | 0 | (87) | 2,524 | 4,375 | 6,899 | |
| Sau 09 - Emp/Teach | 0.00684105% | 31,321 | 184 | 0 | 1,018 | 1,202 | 0 | (100) | 0 | 0 | (100) | 2,885 | 3,932 | 6,817 | |
| Sau 10 (Derry Coop Sd) | 0.86663396% | 3,967,847 | 23,290 | 0 | 0 | 23,290 | 0 | (12,607) | 0 | (222,451) | (235,058) | 365,453 | (819,102) | (453,649) | |
| Sau 13 - Emp | 0.00537608% | 24,614 | 144 | 0 | 2,150 | 2,294 | 0 | (78) | 0 | 0 | (78) | 2,267 | 3,639 | 5,906 | |
| Sau 15 - Emp/Teach | 0.00496688% | 22,741 | 133 | 0 | 1,694 | 1,827 | 0 | (72) | 0 | 0 | (72) | 2,094 | 6,550 | 8,644 | |
| Sau 16 - Emp/Teach | 0.01718175% | 78,666 | 462 | 0 | 1,242 | 1,704 | 0 | (250) | 0 | 0 | (250) | 7,245 | (4,941) | 2,304 | |
| Sau 18 - Emp/Teach | 0.01446658% | 66,235 | 389 | 0 | 389 | 389 | 0 | (210) | 0 | (21,364) | (21,574) | 6,100 | (79,024) | (72,924) | |
| Sau 19 - Emp/Teach | 0.01382001% | 63,274 | 371 | 0 | 0 | 371 | 0 | (201) | 0 | (24) | (225) | 5,828 | 6,961 | 12,789 | |
| Sau 20 - Emp | 0.00312211% | 14,294 | 84 | 0 | 812 | 896 | 0 | (45) | 0 | 0 | (45) | 1,317 | 3,104 | 4,421 | |
| Sau 21 - Emp/Teach | 0.00632560% | 28,961 | 170 | 0 | 2,278 | 2,448 | 0 | (92) | 0 | 0 | (92) | 2,667 | 8,093 | 10,760 | |
| Sau 23 - Emp/Teach | 0.02770105% | 126,828 | 744 | 0 | 0 | 744 | 0 | (403) | 0 | (4,907) | (5,310) | 11,681 | (21,118) | (9,437) | |
| Sau 24 - Emp/Teach | 0.02225715% | 101,903 | 598 | 0 | 0 | 598 | 0 | (324) | 0 | (3,771) | (4,095) | 9,386 | (8,469) | 917 | |
| Sau 29 - Emp/Teach | 0.01904235% | 87,185 | 512 | 0 | 4,339 | 4,851 | 0 | (277) | 0 | 0 | (277) | 8,030 | 12,361 | 20,391 | |
| Sau 34 - Emp/Teach | 0.00397893% | 18,217 | 107 | 0 | 961 | 1,068 | 0 | (58) | 0 | 0 | (58) | 1,678 | 3,700 | 5,378 | |
| Sau 35 - Emp/Teach | 0.00997446% | 45,668 | 268 | 0 | 0 | 268 | 0 | (145) | 0 | (1,273) | (1,418) | 4,206 | (5,703) | (1,497) | |
| Sau 39 - Emp | 0.00909050% | 41,620 | 244 | 0 | 2,423 | 2,667 | 0 | (132) | 0 | 0 | (132) | 3,833 | 8,961 | 12,794 | |
| Sau 41 - Emp | 0.00645446% | 29,551 | 173 | 0 | 2,191 | 2,364 | 0 | (94) | 0 | 0 | (94) | 2,722 | 8,087 | 10,809 | |
| Sau 42 | 2.49373448% | 11,417,458 | 67,018 | 0 | 0 | 67,018 | 0 | (36,278) | 0 | (653,529) | (689,807) | 1,051,590 | (2,477,883) | (1,426,293) | |
| Sau 43 - Emp/Teach | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,629) | (7,629) | |
| Sau 44 - Emp/Teach | 0.02888569% | 132,252 | 776 | 0 | 0 | 776 | 0 | (420) | 0 | (2,173) | (2,593) | 12,181 | (6,820) | 5,361 | |
| Sau 46 - Emp | 0.00407614% | 18,662 | 110 | 0 | 606 | 716 | 0 | (59) | 0 | 0 | (59) | 1,719 | 2,607 | 4,326 | |
| Sau 48 - Emp/Teach | 0.00832637% | 38,122 | 224 | 0 | 1,740 | 1,964 | 0 | (121) | 0 | 0 | (121) | 3,511 | 6,308 | 9,819 | |
| Sau 50 - Emp/Teach | 0.01080190% | 49,456 | 290 | 0 | 640 | 930 | 0 | (157) | 0 | 0 | (157) | 4,555 | 3,862 | 8,417 | |
| Sau 53 - Emp/Teach | 0.06119190% | 280,165 | 1,645 | 0 | 0 | 1,645 | 0 | (890) | 0 | (11,502) | (12,392) | 25,804 | (57,518) | (31,714) | |
| Sau 54 (Rochester Sd) | 0.99154981% | 4,539,769 | 26,647 | 0 | 0 | 26,647 | 0 | (14,425) | 0 | (338,973) | (353,398) | 418,129 | (1,178,427) | (760,298) | |
| Sau 55 - Emp | 0.00746276% | 34,168 | 201 | 0 | 1,593 | 1,794 | 0 | (109) | 0 | 0 | (109) | 3,147 | 7,242 | 10,389 | |
| Sau 56 - Emp/Teach | 0.00979134% | 44,829 | 263 | 0 | 0 | 263 | 0 | (142) | 0 | (321) | (463) | 4,129 | (862) | 3,267 | |
| Sau 58 - Emp | 0.00216580% | 9,916 | 58 | 0 | 446 | 504 | 0 | (32) | 0 | 0 | (32) | 913 | 2,373 | 3,286 | |
| Sau 61 - Emp | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,154) | (4,154) | |
| Sau 64 - Emp/Teach | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,481) | (2,481) | 0 | (32,154) | (32,154) | |
| Sau 67 - Emp/Teachers | 0.00658558% | 30,152 | 177 | 0 | 0 | 177 | 0 | (96) | 0 | (440) | (536) | 2,777 | (2,468) | 309 | |
| Sau 70 - Emp | 0.00808221% | 37,004 | 217 | 0 | 0 | 217 | 0 | (118) | 0 | (615) | (733) | 3,408 | (2,222) | 1,186 | |
| Sau 71 Emp/Teacher | 0.00000000% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,925) | (3,925) | 0 | (14,127) | (14,127) | |
| Seabrook - Fire/Pol | 0.45204283% | 2,069,659 | 12,148 | 0 | 143,496 | 155,644 | 0 | (6,576) | 0 | 0 | (6,576) | 190,623 | 544,149 | 734,772 | |
| Seabrook Sd (Sau 21) | 0.21004465% | 961,681 | 5,645 | 0 | 0 | 5,645 | 0 | (3,056) | 0 | (54,666) | (57,722) | 88,574 | (210,068) | (121,494) | |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | | |
|--------------------------------|--------------------------------|--------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|--|-----------------------------|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Resources | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of 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 | Total Employer OPEB Expense |
| Seacoast Charter Sch - Teach | 0.02265504% | \$ 103,725 | \$ 609 | \$ - | \$ - | \$ 609 | \$ - | \$ (330) | \$ - | \$ (3,140) | \$ (3,470) | \$ 9,553 | \$ (9,171) | \$ 382 |
| Shaker Regional Sd - (Sau 80) | 0.33392281% | 1,528,851 | 8,974 | 0 | 0 | 8,974 | 0 | (4,858) | 0 | (82,502) | (87,360) | 140,813 | (325,434) | (184,621) |
| Shelburne - Emp | 0.00071892% | 3,292 | 19 | 0 | 216 | 235 | 0 | (10) | 0 | 0 | (10) | 303 | 840 | 1,143 |
| Somersworth - Emp/Fire/Pol | 0.27337522% | 1,251,637 | 7,347 | 0 | 82,964 | 90,311 | 0 | (3,977) | 0 | 0 | (3,977) | 115,280 | 294,141 | 409,421 |
| Somersworth Housing Authority | 0.00322384% | 14,760 | 87 | 0 | 708 | 795 | 0 | (47) | 0 | 0 | (47) | 1,359 | 2,371 | 3,730 |
| Somersworth Sd - (Sau 56) | 0.32125127% | 1,470,835 | 8,633 | 0 | 0 | 8,633 | 0 | (4,673) | 0 | (86,067) | (90,740) | 135,469 | (328,013) | (192,544) |
| Souhegan Coop Sd - (Sau 39) | 0.26106993% | 1,195,298 | 7,016 | 0 | 0 | 7,016 | 0 | (3,798) | 0 | (83,854) | (87,652) | 110,091 | (335,081) | (224,990) |
| South Hampton - Police | 0.00910633% | 41,693 | 245 | 0 | 2,811 | 3,056 | 0 | (132) | 0 | 0 | (132) | 3,840 | 14,360 | 18,200 |
| South Hampton Sd - (Sau 21) | 0.02412906% | 110,474 | 648 | 0 | 0 | 648 | 0 | (351) | 0 | (7,481) | (7,832) | 10,175 | (19,201) | (9,026) |
| Southern Nh Planning Comm | 0.00330070% | 15,112 | 89 | 0 | 6 | 95 | 0 | (48) | 0 | 0 | (48) | 1,392 | 205 | 1,597 |
| Springfield - Emp/Pol | 0.01211087% | 55,449 | 325 | 0 | 3,639 | 3,964 | 0 | (176) | 0 | 0 | (176) | 5,107 | 14,175 | 19,282 |
| Stark - Emp | 0.00023060% | 1,056 | 6 | 0 | 98 | 104 | 0 | (3) | 0 | 0 | (3) | 97 | 0 | 97 |
| Stark Sd - (Sau 58) | 0.00659689% | 30,204 | 177 | 0 | 0 | 177 | 0 | (96) | 0 | (1,813) | (1,909) | 2,782 | (6,434) | (3,652) |
| State Of New Hampshire | 20.17218511% | 92,357,489 | 0 | 0 | 1,046,464 | 1,588,533 | 0 | (293,461) | 0 | 0 | (293,461) | 8,506,467 | 4,462,714 | 12,969,181 |
| Stewartstown - Emp/Pol | 0.00023286% | 1,066 | 6 | 0 | 29 | 35 | 0 | (3) | 0 | 0 | (3) | 98 | 102 | 200 |
| Stewartstown Sd - (Sau 07) | 0.01607850% | 73,615 | 432 | 0 | 0 | 432 | 0 | (234) | 0 | (3,407) | (3,641) | 6,780 | (13,867) | (7,087) |
| Stoddard Sd - (Sau 24) | 0.01119301% | 51,247 | 301 | 0 | 0 | 301 | 0 | (163) | 0 | (2,766) | (2,929) | 4,720 | (8,687) | (3,967) |
| Strafford - Fire / Police | 0.03158503% | 144,611 | 849 | 0 | 8,078 | 8,927 | 0 | (459) | 0 | 0 | (459) | 13,319 | 32,214 | 45,533 |
| Strafford County - Emp/Pol | 0.73416718% | 3,361,353 | 19,730 | 0 | 272,935 | 292,665 | 0 | (10,680) | 0 | 0 | (10,680) | 309,593 | 1,054,380 | 1,363,973 |
| Strafford Sd (Sau 44) | 0.09475284% | 433,822 | 2,546 | 0 | 0 | 2,546 | 0 | (1,378) | 0 | (27,242) | (28,620) | 39,957 | (109,027) | (69,070) |
| Stratford - Emp | 0.00054484% | 2,495 | 15 | 0 | 143 | 158 | 0 | (8) | 0 | 0 | (8) | 230 | 536 | 766 |
| Stratford Sd - (Sau 58) | 0.01829856% | 83,779 | 492 | 0 | 0 | 492 | 0 | (266) | 0 | (4,491) | (4,757) | 7,716 | (17,086) | (9,370) |
| Stratham - Emp/Pol | 0.09455389% | 432,911 | 2,541 | 0 | 32,797 | 35,338 | 0 | (1,376) | 0 | 0 | (1,376) | 39,873 | 125,931 | 165,804 |
| Stratham Sd - (Sau 16) | 0.16247606% | 743,890 | 4,366 | 0 | 0 | 4,366 | 0 | (2,364) | 0 | (51,233) | (53,597) | 68,515 | (195,800) | (127,285) |
| Sugar Hill - Emp/Pol | 0.01110936% | 50,864 | 299 | 0 | 7,271 | 7,570 | 0 | (162) | 0 | 0 | (162) | 4,685 | 26,335 | 31,020 |
| Sullivan County - Emp/Pol | 0.22445245% | 1,027,646 | 6,032 | 0 | 61,185 | 67,217 | 0 | (3,265) | 0 | 0 | (3,265) | 94,650 | 235,050 | 329,700 |
| Sunapee - Emp/Pol | 0.04342462% | 198,818 | 1,167 | 0 | 12,846 | 14,013 | 0 | (632) | 0 | 0 | (632) | 18,312 | 49,036 | 67,348 |
| Sunapee Sd (Sau 85)- Emp/Teach | 0.16584459% | 759,312 | 4,457 | 0 | 0 | 4,457 | 0 | (2,413) | 0 | (42,802) | (45,215) | 69,935 | (162,772) | (92,837) |
| Sutton - Police | 0.01804762% | 82,630 | 485 | 0 | 6,024 | 6,509 | 0 | (263) | 0 | 0 | (263) | 7,611 | 22,987 | 30,598 |
| Swanzey - Police/Fire | 0.07936386% | 363,364 | 2,133 | 0 | 23,027 | 25,160 | 0 | (1,155) | 0 | 0 | (1,155) | 33,467 | 90,453 | 123,920 |
| Swnh District Fire Mutual Aid | 0.02395046% | 109,656 | 644 | 0 | 9,348 | 9,992 | 0 | (348) | 0 | 0 | (348) | 10,100 | 33,688 | 43,788 |
| Tamworth - Emp/Fire/Pol | 0.02048472% | 93,788 | 551 | 0 | 8,330 | 8,881 | 0 | (298) | 0 | 0 | (298) | 8,638 | 25,075 | 33,713 |
| Tamworth Sd - (Sau 13) | 0.07999688% | 366,262 | 2,150 | 0 | 0 | 2,150 | 0 | (1,164) | 0 | (21,571) | (22,735) | 33,734 | (77,761) | (44,027) |
| Thornton - Emp/Pol | 0.02750211% | 125,917 | 739 | 0 | 12,123 | 12,862 | 0 | (400) | 0 | 0 | (400) | 11,597 | 44,733 | 56,330 |
| Thornton Public Library | 0.00018086% | 828 | 5 | 0 | 66 | 71 | 0 | (3) | 0 | 0 | (3) | 76 | 409 | 485 |
| Thornton Sd - (Sau 48) | 0.06134111% | 280,848 | 1,649 | 0 | 0 | 1,649 | 0 | (892) | 0 | (11,206) | (12,098) | 25,867 | (48,174) | (22,307) |
| Tilton - Emp/Pol | 0.10222916% | 468,052 | 2,747 | 0 | 23,688 | 26,435 | 0 | (1,487) | 0 | 0 | (1,487) | 43,109 | 88,715 | 131,824 |
| Tilton-Northfield Fire Dist | 0.08619135% | 394,623 | 2,316 | 0 | 28,319 | 30,635 | 0 | (1,254) | 0 | 0 | (1,254) | 36,346 | 109,376 | 145,722 |
| Timberlane Reg Sd (Sau 55) | 1.02783270% | 4,705,888 | 27,623 | 0 | 0 | 27,623 | 0 | (14,952) | 0 | (287,371) | (302,323) | 433,430 | (1,082,833) | (649,403) |
| Troy - Emp/Pol | 0.01367080% | 62,591 | 367 | 0 | 1,101 | 1,468 | 0 | (199) | 0 | 0 | (199) | 5,765 | 5,424 | 11,189 |
| Troy Water And Sewer | 0.00090204% | 4,130 | 24 | 0 | 192 | 216 | 0 | (13) | 0 | 0 | (13) | 380 | 670 | 1,050 |
| Tuftonboro - Emp/Fire/Pol | 0.04507497% | 206,374 | 1,211 | 0 | 14,332 | 15,543 | 0 | (656) | 0 | 0 | (656) | 19,008 | 54,467 | 73,475 |
| Unity - Emp | 0.00080483% | 3,685 | 22 | 0 | 124 | 146 | 0 | (12) | 0 | 0 | (12) | 339 | 477 | 816 |
| Unity Sd - (Sau 06) | 0.01820135% | 83,334 | 489 | 0 | 0 | 489 | 0 | (265) | 0 | (3,391) | (3,656) | 7,675 | (13,540) | (5,865) |
| Village District Of Eastman | 0.00138358% | 6,335 | 37 | 0 | 332 | 369 | 0 | (20) | 0 | 0 | (20) | 583 | 1,215 | 1,798 |
| Village District Of Eidelweiss | 0.00103769% | 4,751 | 28 | 0 | 333 | 361 | 0 | (15) | 0 | 0 | (15) | 438 | 1,646 | 2,084 |
| Virtual Learning Academy Chart | 0.08000140% | 366,283 | 2,150 | 0 | 0 | 2,150 | 0 | (1,164) | 0 | (25,024) | (26,188) | 33,736 | (81,914) | (48,178) |
| Wakefield - Emp/Fire/Pol | 0.08178287% | 374,439 | 2,198 | 0 | 27,025 | 29,223 | 0 | (1,190) | 0 | 0 | (1,190) | 34,487 | 98,281 | 132,768 |
| Wakefield Sd - (Sau 101) | 0.09047548% | 414,238 | 2,431 | 0 | 0 | 2,431 | 0 | (1,316) | 0 | (21,954) | (23,270) | 38,153 | (77,103) | (38,950) |
| Walpole - Emp/Pol | 0.03196484% | 146,350 | 859 | 0 | 10,510 | 11,369 | 0 | (465) | 0 | 0 | (465) | 13,479 | 42,461 | 55,940 |

Schedule of OPEB Amounts by Employer

| Employer | Deferred Outflows of Resources | | | | | | | Deferred Inflows of Resources | | | | | OPEB Expense | | |
|--------------------------------|--------------------------------|-----------------------|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|--|
| | Proportionate Share | Net OPEB Liability | Differences Between Expected and Actual Experience | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions | Total Employer OPEB Expense | |
| Warner - Emp/Pol | 0.02806729% | \$ 128,505 | \$ 754 | \$ - | \$ 9,525 | \$ 10,279 | \$ - | \$ (408) | \$ - | \$ - | \$ (408) | \$ 11,836 | \$ 38,657 | \$ 50,493 | |
| Warner Village Water District | 0.00076640% | 3,509 | 21 | 0 | 205 | 226 | 0 | (11) | 0 | (11) | 323 | 763 | 1,086 | | |
| Warren - Police | 0.00457803% | 20,960 | 123 | 0 | 2,899 | 3,022 | 0 | (67) | 0 | (67) | 1,931 | 13,090 | 15,021 | | |
| Warren Sd - (Sau 23) | 0.01960076% | 89,741 | 527 | 0 | 0 | 527 | 0 | (285) | 0 | (7,337) | 8,265 | (32,673) | (24,408) | | |
| Washington - Emp/Pol | 0.00642507% | 29,417 | 173 | 0 | 4,416 | 4,589 | 0 | (93) | 0 | (93) | 2,709 | 12,893 | 15,602 | | |
| Washington Sd - (Sau 34) | 0.01096693% | 50,212 | 295 | 0 | 0 | 295 | 0 | (160) | 0 | (2,949) | 4,625 | (10,931) | (6,306) | | |
| Waterville Estates Village Dis | 0.00235345% | 10,775 | 63 | 0 | 842 | 905 | 0 | (34) | 0 | (34) | 992 | 3,284 | 4,276 | | |
| Waterville Valley Emp/Fire/Pol | 0.04080666% | 186,832 | 1,097 | 0 | 12,021 | 13,118 | 0 | (594) | 0 | (594) | 17,208 | 44,938 | 62,146 | | |
| Waterville Valley Sd (Sau 48) | 0.01364819% | 62,488 | 367 | 0 | 0 | 367 | 0 | (199) | 0 | (1,600) | 5,755 | (8,562) | (2,807) | | |
| Weare - Emp/Pol | 0.06677823% | 305,741 | 1,795 | 0 | 23,017 | 24,812 | 0 | (971) | 0 | (971) | 28,160 | 79,195 | 107,355 | | |
| Weare Sd - (Sau 24) | 0.19807846% | 906,894 | 5,323 | 0 | 0 | 5,323 | 0 | (2,882) | 0 | (58,247) | 83,528 | (207,542) | (124,014) | | |
| Webster - Emp/Pol | 0.00956526% | 43,794 | 257 | 0 | 908 | 1,165 | 0 | (139) | 0 | (139) | 4,034 | 3,649 | 7,683 | | |
| Weeks Public Library | 0.00069857% | 3,198 | 19 | 0 | 173 | 192 | 0 | (10) | 0 | (10) | 295 | 624 | 919 | | |
| Wentworth Sd - (Sau 48) | 0.01628649% | 74,567 | 438 | 0 | 0 | 438 | 0 | (237) | 0 | (4,865) | 6,868 | (13,375) | (6,507) | | |
| Westmoreland - Emp | 0.00132706% | 6,076 | 36 | 0 | 238 | 274 | 0 | (19) | 0 | (19) | 560 | 998 | 1,558 | | |
| Westmoreland Sd - (Sau 29) | 0.03055187% | 139,880 | 821 | 0 | 0 | 821 | 0 | (444) | 0 | (7,308) | 12,884 | (29,309) | (16,425) | | |
| White Mtn Reg Sd - Emp/Teach | 0.28571443% | 1,308,131 | 7,678 | 0 | 0 | 7,678 | 0 | (4,156) | 0 | (76,023) | (80,179) | 120,484 | (279,775) | (159,291) | |
| Whitefield - Emp/Pol/Fire | 0.03076212% | 140,843 | 827 | 0 | 8,490 | 9,317 | 0 | (448) | 0 | (448) | 12,972 | 29,959 | 42,931 | | |
| Wilmot - Emp/Pol | 0.00767753% | 35,151 | 206 | 0 | 2,308 | 2,514 | 0 | (112) | 0 | (112) | 3,238 | 9,103 | 12,341 | | |
| Wilton - Pol | 0.04301542% | 196,944 | 1,156 | 0 | 10,571 | 11,727 | 0 | (626) | 0 | (626) | 18,139 | 36,926 | 55,065 | | |
| Wilton-Lyndeborough (Sau 63) | 0.14744429% | 675,067 | 3,962 | 0 | 0 | 3,962 | 0 | (2,145) | 0 | (33,287) | (35,432) | 62,176 | (129,681) | (67,505) | |
| Winchester - Emp/Pol | 0.04018269% | 183,975 | 1,080 | 0 | 11,822 | 12,902 | 0 | (585) | 0 | (585) | 16,945 | 45,541 | 62,486 | | |
| Winchester Sd - (Sau 94) | 0.09293745% | 425,510 | 2,498 | 0 | 0 | 2,498 | 0 | (1,352) | 0 | (19,544) | (20,896) | 39,191 | (73,871) | (34,680) | |
| Windham - Emp/Fire/Pol | 0.37320346% | 1,708,696 | 10,030 | 0 | 111,118 | 121,148 | 0 | (5,429) | 0 | (5,429) | 157,377 | 414,663 | 572,040 | | |
| Windham Sd - (Sau 95) | 0.68991287% | 3,158,737 | 18,541 | 0 | 0 | 18,541 | 0 | (10,037) | 0 | (165,906) | (175,943) | 290,931 | (594,708) | (303,777) | |
| Winnacunnet Coop Sd (Sau 21) | 0.35022739% | 1,603,501 | 9,412 | 0 | 0 | 9,412 | 0 | (5,095) | 0 | (84,212) | (89,307) | 147,688 | (340,357) | (192,669) | |
| Winnisquam Reg Sd | 0.33988669% | 1,556,157 | 9,134 | 0 | 0 | 9,134 | 0 | (4,945) | 0 | (96,721) | (101,666) | 143,328 | (352,260) | (208,932) | |
| Wolfeboro - Emp/Fire/Pol | 0.17826067% | 816,159 | 4,791 | 0 | 53,147 | 57,938 | 0 | (2,593) | 0 | (2,593) | 75,171 | 209,077 | 284,248 | | |
| Woodstock - Emp/Pol | 0.03863407% | 176,884 | 1,038 | 0 | 10,553 | 11,591 | 0 | (562) | 0 | (562) | 16,292 | 39,734 | 56,026 | | |
| Woodsville Fire District | 0.00264056% | 12,090 | 71 | 0 | 801 | 872 | 0 | (38) | 0 | (38) | 1,114 | 3,196 | 4,310 | | |
| Woodsville Water & Light Dept | 0.00259535% | 11,883 | 70 | 0 | 391 | 461 | 0 | (38) | 0 | (38) | 1,094 | 1,590 | 2,684 | | |
| Total for All Employers | 100.000000% | \$ 457,845,765 | \$ 2,687,454 | \$ - | \$ 11,689,348 | \$ 14,376,802 | \$ - | \$ (1,454,752) | \$ - | \$ (11,689,348) | \$ (13,144,100) | \$ 42,169,274 | \$ - | \$ 42,169,274 | |

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

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | | | |
| Albany - Emp | 0.0003% | \$ 1,315 | \$ 1,164 | \$ 1,368 |
| Alexandria - Emp/Pol | 0.0101% | 46,361 | 41,062 | 48,253 |
| Allenstown - Emp/Fire/Pol | 0.0699% | 320,005 | 283,428 | 333,062 |
| Allenstown Sd - (Sau 53) | 0.0913% | 417,809 | 370,053 | 434,858 |
| Allenstown Sewer Commission | 0.0000% | 0 | 0 | 0 |
| Alstead - Police | 0.0097% | 44,281 | 39,219 | 46,087 |
| Alton - Emp/Fire/Pol | 0.0957% | 438,148 | 388,068 | 456,027 |
| Alton Sd - Emp/Teach | 0.1202% | 550,465 | 487,546 | 572,926 |
| Amherst - Fire/Pol | 0.1405% | 643,125 | 569,616 | 669,367 |
| Amherst Sd - (Sau 39) | 0.3801% | 1,740,308 | 1,541,390 | 1,811,320 |
| Andover - Police | 0.0060% | 27,564 | 24,414 | 28,689 |
| Andover Sd - (Sau 46) | 0.0538% | 246,359 | 218,200 | 256,411 |
| Androscoggin Valley Reg Refuse | 0.0041% | 18,807 | 16,658 | 19,575 |
| Antrim - Emp/Pol | 0.0364% | 166,658 | 147,609 | 173,458 |
| Ashland - Emp/Pol | 0.0290% | 132,832 | 117,649 | 138,252 |
| Ashland Electric Dept - Emp | 0.0020% | 9,150 | 8,104 | 9,523 |
| Ashland Sd - (Sau 02) | 0.0463% | 212,191 | 187,937 | 220,849 |
| Atkinson - Emp/Police | 0.0395% | 180,756 | 160,095 | 188,131 |
| Auburn - Emp/Fire/Pol | 0.0719% | 329,041 | 291,431 | 342,467 |
| Auburn Sd - (Sau 15) | 0.1226% | 561,323 | 497,163 | 584,227 |
| Baker Free Library - Emp | 0.0000% | 0 | 0 | 0 |
| Barnstead - Emp/Fire/Pol | 0.0572% | 261,989 | 232,043 | 272,679 |
| Barnstead Sd - Emp/Teach | 0.1101% | 504,114 | 446,494 | 524,684 |
| Barrington - Emp/Pol/Fire | 0.0837% | 383,165 | 339,369 | 398,800 |
| Barrington Sd - Emp/Teach | 0.2110% | 965,955 | 855,546 | 1,005,371 |
| Bartlett - Fire/Pol | 0.0195% | 89,431 | 79,209 | 93,080 |
| Bartlett Sd - (Sau 09) | 0.0751% | 343,760 | 304,468 | 357,787 |
| Bath Sd - (Sau 23) | 0.0170% | 77,796 | 68,904 | 80,971 |
| Bcep Solid Waste District | 0.0020% | 9,336 | 8,269 | 9,717 |
| Bedford - Emp/Fire/Pol | 0.5125% | 2,346,677 | 2,078,451 | 2,442,432 |
| Bedford Sd - Emp/Teach | 0.9996% | 4,576,825 | 4,053,692 | 4,763,579 |
| Belknap County - Emp/Pol | 0.2370% | 1,085,227 | 961,186 | 1,129,509 |
| Belknap County Conserv. Dist | 0.0004% | 1,635 | 1,448 | 1,702 |
| Belmont - Emp/Fire/Pol | 0.1622% | 742,399 | 657,543 | 772,692 |
| Bennington - Emp/Pol | 0.0144% | 66,100 | 58,545 | 68,797 |
| Berlin - Emp/Fire/Pol | 0.2687% | 1,230,335 | 1,089,707 | 1,280,538 |
| Berlin Housing Authority - Emp | 0.0018% | 8,032 | 7,114 | 8,360 |
| Berlin Water Works - Emp | 0.0042% | 19,004 | 16,832 | 19,779 |
| Bethlehem - Emp/Fir/Pol | 0.0338% | 154,744 | 137,057 | 161,058 |
| Bethlehem Sd - (Sau 35) | 0.0493% | 225,875 | 200,057 | 235,091 |
| Boscawen - Emp/Pol | 0.0434% | 198,694 | 175,983 | 206,801 |
| Bow - Emp/Fire/Pol | 0.1382% | 632,702 | 560,384 | 658,519 |
| Bow Sd - Emp/Teach (Sau 67) | 0.4272% | 1,955,759 | 1,732,215 | 2,035,563 |
| Bradford - Police | 0.0171% | 78,293 | 69,344 | 81,488 |
| Brentwood - Emp/Fire/Pol | 0.0467% | 213,992 | 189,533 | 222,724 |
| Brentwood Sd - (Sau 16) | 0.0739% | 338,522 | 299,829 | 352,335 |
| Bristol - Emp/Fire/Pol | 0.1039% | 475,515 | 421,163 | 494,918 |
| Brookline - Emp/Fire/Pol | 0.0722% | 330,459 | 292,687 | 343,943 |
| Brookline Public Library - Emp | 0.0006% | 2,567 | 2,274 | 2,672 |
| Brookline Sd - (Sau 41) | 0.1378% | 630,921 | 558,807 | 656,666 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|---------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | | | |
| Campton - Emp/Pol | 0.0379% | \$ 173,552 | \$ 153,715 | \$ 180,633 |
| Campton Sd - (Sau 48) | 0.0915% | 418,803 | 370,934 | 435,892 |
| Campton/Thornton Fire Dept | 0.0225% | 103,135 | 91,347 | 107,344 |
| Canaan - Emp/Pol | 0.0423% | 193,539 | 171,417 | 201,436 |
| Candia - Police | 0.0392% | 179,296 | 158,803 | 186,612 |
| Candia Sd - (Sau 15) | 0.0805% | 368,560 | 326,434 | 383,599 |
| Canterbury - Emp/Pol/Fire | 0.0144% | 65,997 | 58,453 | 68,689 |
| Carroll - Emp/Fire/Pol | 0.0334% | 153,005 | 135,517 | 159,249 |
| Carroll County - Emp/Pol | 0.2397% | 1,097,234 | 971,820 | 1,142,006 |
| Center Conway Fire Precinct | 0.0049% | 22,575 | 19,995 | 23,496 |
| Center Harbor - Police | 0.0189% | 86,357 | 76,486 | 89,880 |
| Central Hooksett Water Precinct | 0.0015% | 6,666 | 5,904 | 6,938 |
| Charlestown - Emp/Pol | 0.0351% | 160,696 | 142,328 | 167,253 |
| Cheshire County - Emp/Pol | 0.3027% | 1,386,093 | 1,227,663 | 1,442,652 |
| Chester - Emp/Fire/Pol | 0.0549% | 251,255 | 222,536 | 261,507 |
| Chester Sd - (Sau 82) | 0.1026% | 469,553 | 415,883 | 488,713 |
| Chesterfield - Emp/Pol | 0.0361% | 165,343 | 146,445 | 172,090 |
| Chesterfield Sd - (Sau 29) | 0.0749% | 343,066 | 303,854 | 357,065 |
| Chichester - Emp/Pol | 0.0287% | 131,445 | 116,420 | 136,808 |
| Chichester Sd - (Sau 53) | 0.0617% | 282,618 | 250,314 | 294,150 |
| Claremont - Emp/Fire/Pol | 0.2759% | 1,263,137 | 1,118,760 | 1,314,678 |
| Claremont Sd - (Sau 06) | 0.4093% | 1,873,988 | 1,659,790 | 1,950,455 |
| Clarksville - Emp | 0.0003% | 1,190 | 1,054 | 1,239 |
| Cocheco Academy Of The Arts | 0.0070% | 31,891 | 28,246 | 33,192 |
| Colebrook - Emp/Pol | 0.0285% | 130,389 | 115,485 | 135,709 |
| Colebrook Sd - (Sau 07) | 0.0856% | 392,067 | 347,253 | 408,065 |
| Community College System Of Nh | 1.0317% | 4,723,754 | 4,183,827 | 4,916,504 |
| Concord - Emp/Fire/Pol | 1.4041% | 6,428,817 | 5,694,001 | 6,691,141 |
| Concord Reg Sol Waste Res Rec | 0.0000% | 0 | 0 | 0 |
| Concord Sd - Emp/Teach | 1.1795% | 5,400,250 | 4,783,000 | 5,620,604 |
| Contoocook Valley Sd | 0.6160% | 2,820,473 | 2,498,092 | 2,935,561 |
| Conway - Emp/Pol | 0.1839% | 841,984 | 745,745 | 876,341 |
| Conway Sd - (Sau 09) | 0.3851% | 1,763,297 | 1,561,751 | 1,835,247 |
| Conway Village Fire District | 0.0338% | 154,848 | 137,149 | 161,166 |
| Cook Memorial Library | 0.0003% | 1,159 | 1,027 | 1,207 |
| Coos County - Emp/Pol | 0.1293% | 592,158 | 524,474 | 616,320 |
| Coos County Nursing Home - Emp | 0.0191% | 87,516 | 77,513 | 91,087 |
| Cornish - Emp | 0.0012% | 5,600 | 4,960 | 5,828 |
| Cornish Sd - (Sau 100) | 0.0224% | 102,369 | 90,668 | 106,546 |
| Croydon Sd - (Sau 99) | 0.0052% | 23,827 | 21,104 | 24,800 |
| Croydon-Emp | 0.0001% | 518 | 458 | 539 |
| Danville - Pol | 0.0284% | 129,861 | 115,018 | 135,160 |
| Deerfield - Emp/Pol | 0.0444% | 203,289 | 180,053 | 211,584 |
| Deerfield Sd - (Sau 53) | 0.1357% | 621,202 | 550,198 | 646,550 |
| Deering - Police | 0.0130% | 59,641 | 52,824 | 62,075 |
| Derry - Emp/Fire/Pol | 0.9934% | 4,548,350 | 4,028,472 | 4,733,942 |
| Derry Housing Authority - Emp | 0.0006% | 2,526 | 2,237 | 2,629 |
| Dorchester - Emp | 0.0003% | 1,377 | 1,219 | 1,433 |
| Dover - Emp/Fire/Pol/Teacher | 1.6637% | 7,617,180 | 6,746,534 | 7,927,994 |
| Dover Housing Authority | 0.0088% | 40,140 | 35,552 | 41,778 |

Sensitivity Analysis by Employer

As of June 30, 2018

| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
|--------------------------------|---------------------|--|---|--|
| | | 7.25% | 8.25% | 6.25% |
| | | | | |
| Dresden Sd - (Sau 70) | 0.1797% | \$ 822,752 | \$ 728,712 | \$ 856,324 |
| Dublin - Emp/Fir/Pol | 0.0205% | 93,799 | 83,078 | 97,626 |
| Dunbarton - Emp/Pol | 0.0244% | 111,757 | 98,983 | 116,318 |
| Dunbarton Sd - (Sau 67) | 0.0470% | 215,255 | 190,651 | 224,038 |
| Durham - Emp/Fire/Pol | 0.3493% | 1,599,226 | 1,416,434 | 1,664,482 |
| East Kingston - Emp/Pol/Fire | 0.0284% | 130,058 | 115,192 | 135,364 |
| East Kingston Sd - (Sau 16) | 0.0426% | 195,123 | 172,820 | 203,084 |
| Effingham - Pol | 0.0134% | 61,173 | 54,181 | 63,669 |
| Enfield - Emp/Pol | 0.0578% | 264,504 | 234,271 | 275,297 |
| Epping - Emp/Fire/Pol | 0.1409% | 645,299 | 571,541 | 671,630 |
| Epping Sd - (Sau 14) | 0.2518% | 1,152,663 | 1,020,913 | 1,199,696 |
| Epsom - Emp/Fire/Pol | 0.0563% | 257,621 | 228,174 | 268,133 |
| Epsom Sd - (Sau 53) | 0.0989% | 452,816 | 401,059 | 471,292 |
| Errol Sd - (Sau 20) | 0.0053% | 24,262 | 21,489 | 25,252 |
| Exeter - Emp/Fire/Pol | 0.3922% | 1,795,891 | 1,590,620 | 1,869,171 |
| Exeter Reg Coop Sd - (Sau 16) | 0.8369% | 3,831,848 | 3,393,867 | 3,988,204 |
| Exeter Sd - (Sau 16) | 0.3022% | 1,383,620 | 1,225,472 | 1,440,077 |
| Fall Mountain Reg Sd | 0.4159% | 1,904,109 | 1,686,468 | 1,981,805 |
| Farmington - Fire/Pol | 0.0733% | 335,438 | 297,097 | 349,125 |
| Farmington Sd - (Sau 61) | 0.2254% | 1,031,911 | 913,963 | 1,074,017 |
| Fitzwilliam - Emp/Pol | 0.0164% | 75,157 | 66,567 | 78,224 |
| Francestown - Emp/Pol | 0.0021% | 9,399 | 8,324 | 9,782 |
| Franconia - Police | 0.0172% | 78,697 | 69,702 | 81,908 |
| Franklin - Emp/Fire/Pol | 0.2332% | 1,067,590 | 945,564 | 1,111,152 |
| Franklin Sd - (Sau 18) | 0.2009% | 919,936 | 814,787 | 957,473 |
| Freedom - Police/Fire | 0.0141% | 64,434 | 57,069 | 67,063 |
| Freedom Sd - (Sau 13) | 0.0213% | 97,649 | 86,488 | 101,634 |
| Fremont - Police | 0.0275% | 125,845 | 111,461 | 130,980 |
| Fremont Sd - (Sau 83) | 0.0970% | 443,986 | 393,239 | 462,103 |
| Gilford - Emp/Fire/Pol | 0.2303% | 1,054,382 | 933,866 | 1,097,405 |
| Gilford Sd - Emp/Teach | 0.3358% | 1,537,453 | 1,361,722 | 1,600,188 |
| Gilmanton - Emp/Fire/Pol | 0.0528% | 241,846 | 214,203 | 251,714 |
| Gilmanton Sd - Emp/Teach | 0.0868% | 397,387 | 351,966 | 413,602 |
| Goffstown - Emp/Fire/Pol | 0.3231% | 1,479,509 | 1,310,401 | 1,539,880 |
| Goffstown Sd - (Sau 19) | 0.6107% | 2,796,139 | 2,476,539 | 2,910,233 |
| Goffstown Village Water Prcnct | 0.0008% | 3,840 | 3,401 | 3,997 |
| Gorham - Emp/Fire/Pol | 0.0537% | 245,903 | 217,797 | 255,937 |
| Goshen - Emp/Pol | 0.0009% | 4,058 | 3,594 | 4,223 |
| Governor Wentworth Reg Sd | 0.6579% | 3,012,253 | 2,667,951 | 3,135,166 |
| Grafton - Emp/Pol | 0.0067% | 30,545 | 27,054 | 31,792 |
| Grafton County - Emp/Pol | 0.3818% | 1,748,247 | 1,548,421 | 1,819,583 |
| Grantham - Emp/Pol | 0.0258% | 118,320 | 104,796 | 123,148 |
| Grantham Sd (Sau75) | 0.0636% | 291,136 | 257,859 | 303,016 |
| Great Bay Elearning Charter Sc | 0.0270% | 123,754 | 109,609 | 128,804 |
| Greenfield - Emp/Pol | 0.0186% | 85,228 | 75,487 | 88,706 |
| Greenland - Emp/Pol | 0.0597% | 273,219 | 241,990 | 284,368 |
| Greenland Sd - (Sau 50) | 0.1021% | 467,441 | 414,012 | 486,515 |
| Greenville - Emp/Pol | 0.0278% | 127,501 | 112,927 | 132,703 |
| Groton - Emp/Pol | 0.0058% | 26,570 | 23,533 | 27,655 |
| Grs Coop Sd - (Sau 20) | 0.0938% | 429,433 | 380,349 | 446,956 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | \$ | \$ | \$ |
| Hampstead - Emp/Fire/Pol | 0.0961% | 440,177 | 389,865 | 458,138 |
| Hampstead Sd - (Sau 55) | 0.2661% | 1,218,194 | 1,078,954 | 1,267,901 |
| Hampton - Emp/Fire/Pol | 0.6120% | 2,802,204 | 2,481,911 | 2,916,546 |
| Hampton Falls - Emp/Fire/Pol | 0.0347% | 159,050 | 140,871 | 165,540 |
| Hampton Falls Sd - (Sau 21) | 0.0896% | 410,181 | 363,297 | 426,918 |
| Hampton Sd - (Sau 90) | 0.3317% | 1,518,501 | 1,344,936 | 1,580,462 |
| Hancock - Police | 0.0174% | 79,618 | 70,518 | 82,867 |
| Hanover - Emp/Fire/Pol | 0.3545% | 1,623,251 | 1,437,713 | 1,689,486 |
| Hanover Sd - (Sau 70) | 0.1560% | 714,069 | 632,451 | 743,206 |
| Harrisville - Police | 0.0054% | 24,914 | 22,067 | 25,931 |
| Harrisville Sd - (Sau 29) | 0.0134% | 61,401 | 54,383 | 63,906 |
| Haverhill - Emp/Pol | 0.0377% | 172,651 | 152,917 | 179,696 |
| Haverhill Coop Sd - (Sau 23) | 0.1763% | 807,257 | 714,988 | 840,197 |
| Hebron - Emp/Pol | 0.0062% | 28,434 | 25,184 | 29,594 |
| Henniker - Emp/Fire/Pol | 0.0649% | 297,036 | 263,085 | 309,157 |
| Henniker Sd - (Sau 24) | 0.1100% | 503,731 | 446,154 | 524,285 |
| Hill Sd - (Sau 103) | 0.0112% | 51,154 | 45,307 | 53,241 |
| Hillsboro-Deering Sd (Sau 34) | 0.3261% | 1,493,090 | 1,322,429 | 1,554,014 |
| Hillsborough - Fire/Pol | 0.1086% | 497,200 | 440,370 | 517,488 |
| Hillsborough County - Emp/Pol | 0.8480% | 3,882,422 | 3,438,660 | 4,040,842 |
| Hinsdale - Emp/Pol | 0.0560% | 256,399 | 227,093 | 266,861 |
| Hinsdale Sd - (Sau 92) | 0.1512% | 692,094 | 612,988 | 720,335 |
| Holderness - Emp/Fire/Pol | 0.0355% | 162,455 | 143,887 | 169,084 |
| Holderness Sd - (Sau 48) | 0.0565% | 258,500 | 228,954 | 269,048 |
| Hollis - Emp/Fire/Pol | 0.1637% | 749,666 | 663,979 | 780,255 |
| Hollis Sd - (Sau 41) | 0.1848% | 846,124 | 749,412 | 880,650 |
| Hollis-Brookline Coop (Sau 41) | 0.3175% | 1,453,467 | 1,287,335 | 1,512,775 |
| Hooksett - Emp/Fire/Police | 0.3816% | 1,747,315 | 1,547,596 | 1,818,613 |
| Hooksett Public Library - Emp | 0.0022% | 10,144 | 8,984 | 10,558 |
| Hooksett Sd - (Sau 15) | 0.2886% | 1,321,215 | 1,170,200 | 1,375,126 |
| Hooksett Sewer Commission | 0.0024% | 10,765 | 9,534 | 11,204 |
| Hooksett Village Water Precnct | 0.0022% | 10,164 | 9,003 | 10,579 |
| Hopkinton - Emp/Fire/Pol | 0.0889% | 407,065 | 360,537 | 423,675 |
| Hopkinton Sd - Emp/Teach | 0.2653% | 1,214,602 | 1,075,772 | 1,264,163 |
| Hudson - Emp/Fire/Pol | 0.6736% | 3,083,911 | 2,731,419 | 3,209,748 |
| Hudson Sd - Emp/Teach | 0.7057% | 3,230,902 | 2,861,609 | 3,362,737 |
| Inter-Lakes Sd - (Sau 02) | 0.3435% | 1,572,770 | 1,393,002 | 1,636,946 |
| Jackson - Emp/Pol/Fire | 0.0109% | 49,725 | 44,042 | 51,754 |
| Jackson Sd - (Sau 09) | 0.0150% | 68,450 | 60,626 | 71,243 |
| Jaffrey - Emp/Fire/Pol | 0.1020% | 467,110 | 413,719 | 486,170 |
| Jaffrey-Rindge Coop Sd | 0.3475% | 1,591,122 | 1,409,256 | 1,656,046 |
| Jefferson - Emp | 0.0007% | 3,240 | 2,869 | 3,372 |
| John Stark Reg Sd - (Sau 24) | 0.1878% | 859,756 | 761,486 | 894,838 |
| Kearsarge Reg Coop Sd | 0.5305% | 2,428,717 | 2,151,114 | 2,527,819 |
| Keene - Emp/Fire/Pol | 0.7372% | 3,375,099 | 2,989,324 | 3,512,818 |
| Keene Sd - (Sau 29) | 0.8260% | 3,781,709 | 3,349,458 | 3,936,019 |
| Kensington - Police | 0.0246% | 112,451 | 99,598 | 117,039 |
| Kensington Sd - (Sau 16) | 0.0360% | 164,722 | 145,894 | 171,444 |
| Kingston - Emp/Fire/Pol | 0.0671% | 307,014 | 271,923 | 319,542 |
| Laconia - Emp/Fire/Pol | 0.5636% | 2,580,428 | 2,285,485 | 2,685,721 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | | | |
| Laconia Housing & Redevelopmnt | 0.0068% | \$ 31,301 | \$ 27,723 | \$ 32,578 |
| Laconia Sd - Empl/Teach | 0.4575% | 2,094,656 | 1,855,236 | 2,180,127 |
| Laconia Water Works - Emp | 0.0064% | 29,210 | 25,871 | 30,402 |
| Lafayette Reg Coop Sd (Sau 35) | 0.0372% | 170,343 | 150,873 | 177,293 |
| Lakes Region Mutual Fire Aid | 0.0154% | 70,654 | 62,579 | 73,537 |
| Lakes Region Planning Comm. | 0.0014% | 6,376 | 5,647 | 6,636 |
| Lancaster - Emp/Fire/Pol | 0.0546% | 250,116 | 221,528 | 260,322 |
| Landaff Sd - (Sau 35) | 0.0024% | 11,210 | 9,929 | 11,667 |
| Langdon - Police | 0.0000% | 0 | 0 | 0 |
| Lebanon - Emp/Fire/Pol | 0.5171% | 2,367,420 | 2,096,823 | 2,464,021 |
| Lebanon Sd(Sau 88) - Emp/Teach | 0.5511% | 2,523,178 | 2,234,778 | 2,626,135 |
| Lee - Emp/Fire/Pol | 0.0552% | 252,828 | 223,930 | 263,145 |
| Lempster - Emp/Pol | 0.0016% | 7,308 | 6,472 | 7,606 |
| Lempster Sd Emp/Teachers | 0.0295% | 135,181 | 119,730 | 140,697 |
| Lincoln - Emp/Pol | 0.0586% | 268,427 | 237,745 | 279,380 |
| Lincoln-Woodstock Sd | 0.1110% | 508,078 | 450,005 | 528,810 |
| Lisbon - Police | 0.0182% | 83,396 | 73,864 | 86,799 |
| Lisbon Reg Sd - (Sau 35) | 0.0920% | 421,008 | 372,886 | 438,187 |
| Litchfield - Emp/Fire/Pol | 0.1170% | 535,684 | 474,455 | 557,542 |
| Litchfield Sd - Emp/Teach | 0.3088% | 1,413,740 | 1,252,149 | 1,471,427 |
| Littleton - Emp/Fire/Pol | 0.1244% | 569,676 | 504,562 | 592,921 |
| Littleton Public Library - Emp | 0.0010% | 4,523 | 4,006 | 4,708 |
| Littleton Sd - Emp/Teach | 0.2142% | 980,529 | 868,454 | 1,020,539 |
| Littleton Water & Light Dept | 0.0074% | 33,888 | 30,015 | 35,271 |
| Londonderry - Emp/Fire/Pol | 0.9202% | 4,213,285 | 3,731,705 | 4,385,205 |
| Londonderry Sd - Emp/Teach | 1.1483% | 5,257,564 | 4,656,623 | 5,472,096 |
| Loudon - Emp/Fire/Pol | 0.0703% | 321,826 | 285,042 | 334,958 |
| Lyme - Emp/Pol | 0.0136% | 62,457 | 55,318 | 65,005 |
| Lyme Sd - (Sau 76) | 0.0655% | 299,914 | 265,634 | 312,152 |
| Lyndeborough - Police | 0.0047% | 21,478 | 19,023 | 22,354 |
| Madison - Emp/Pol | 0.0259% | 118,806 | 105,227 | 123,654 |
| Madison Sd - (Sau 13) | 0.0462% | 211,311 | 187,158 | 219,934 |
| Manchester - Fire/Pol | 3.6950% | 16,917,189 | 14,983,549 | 17,607,484 |
| Manchester Sd - Empl/Teacher | 3.0276% | 13,861,566 | 12,277,185 | 14,427,179 |
| Marlborough - Emp/Pol | 0.0203% | 92,743 | 82,142 | 96,527 |
| Marlborough Sd - (Sau 29) | 0.0439% | 200,867 | 177,908 | 209,063 |
| Marlow - Emp | 0.0012% | 5,310 | 4,703 | 5,527 |
| Marlow Sd - (Sau 29) | 0.0107% | 49,177 | 43,556 | 51,183 |
| Mascenic Reg Sd - (Sau 87) | 0.2035% | 931,767 | 825,266 | 969,787 |
| Mascoma Valley Sd - Empl/Teach | 0.3075% | 1,407,675 | 1,246,777 | 1,465,114 |
| Mason - Police | 0.0138% | 63,129 | 55,914 | 65,705 |
| Mason Sd (Sau 89) | 0.0145% | 66,390 | 58,801 | 69,099 |
| Maxfield Public Library | 0.0005% | 2,298 | 2,035 | 2,392 |
| Meredith - Emp/Fire/Pol | 0.1192% | 545,662 | 483,293 | 567,927 |
| Meriden Village Water District | 0.0003% | 1,553 | 1,375 | 1,616 |
| Merrimack - Emp/Fire/Pol | 0.6309% | 2,888,468 | 2,558,315 | 3,006,330 |
| Merrimack County - Emp/Pol | 0.7864% | 3,600,715 | 3,189,152 | 3,747,640 |
| Merrimack Sd - Emp/Teach | 0.8874% | 4,062,743 | 3,598,370 | 4,228,521 |
| Merrimack Valley Sd (Sau 46) | 0.5852% | 2,679,258 | 2,373,018 | 2,788,583 |
| Merrimack Village District | 0.0059% | 27,005 | 23,918 | 28,107 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | | | |
| Middleton - Police | 0.0216% | \$ 99,057 | \$ 87,735 | \$ 103,099 |
| Middleton Sd - Emp/Teach | 0.0254% | 116,208 | 102,926 | 120,950 |
| Milan Sd - (Sau 20) | 0.0174% | 79,639 | 70,536 | 82,888 |
| Milford - Emp/Fire/Pol | 0.2277% | 1,042,448 | 923,296 | 1,084,984 |
| Milford Area Communication Ctr | 0.0021% | 9,844 | 8,718 | 10,245 |
| Milford Sd - Empl/Teacher | 0.5823% | 2,666,060 | 2,361,329 | 2,774,847 |
| Milton - Emp/Fire/Pol | 0.0582% | 266,522 | 236,059 | 277,397 |
| Milton Sd - (Sau 64) | 0.1254% | 574,230 | 508,595 | 597,661 |
| Monadnock Reg Sd - (Sau 93) | 0.3976% | 1,820,433 | 1,612,357 | 1,894,715 |
| Monroe - Emp | 0.0006% | 2,950 | 2,613 | 3,070 |
| Monroe Sd - Emp/Tch | 0.0305% | 139,425 | 123,489 | 145,114 |
| Mont Vernon - Emp/Pol | 0.0224% | 102,628 | 90,898 | 106,816 |
| Mont Vernon Sd - (Sau 39) | 0.0458% | 209,893 | 185,902 | 218,458 |
| Moultonborough - Emp/Fire/Pol | 0.1023% | 468,280 | 414,755 | 487,387 |
| Moultonborough Sd - Emp/Teach | 0.1889% | 864,704 | 765,868 | 899,988 |
| Nashua - Emp/Fire/Pol | 3.0151% | 13,804,482 | 12,226,625 | 14,367,765 |
| Nashua Airport Authority - Emp | 0.0016% | 7,390 | 6,546 | 7,692 |
| Nashua Housing Redevelop Auth | 0.0084% | 38,588 | 34,177 | 40,162 |
| Ne Interstate Water Pol Cntrl | 0.0006% | 2,898 | 2,567 | 3,016 |
| Nelson - Emp | 0.0011% | 5,227 | 4,630 | 5,440 |
| Nelson Sd - (Sau 29) | 0.0132% | 60,221 | 53,338 | 62,678 |
| New Boston - Police | 0.0444% | 203,465 | 180,209 | 211,768 |
| New Boston Sd - (Sau 19) | 0.1088% | 498,017 | 441,094 | 518,339 |
| New Castle - Emp/Fire/Pol | 0.0408% | 186,780 | 165,431 | 194,401 |
| New Castle Sd - (Sau 50) | 0.0187% | 85,673 | 75,881 | 89,169 |
| New Durham - Emp/Pol | 0.0279% | 127,874 | 113,258 | 133,091 |
| New Hampton - Emp/Pol/Fire | 0.0321% | 146,753 | 129,979 | 152,742 |
| New Ipswich - Emp/Pol | 0.0330% | 151,225 | 133,940 | 157,396 |
| New London - Emp/Fire/Pol | 0.0712% | 326,143 | 288,864 | 339,451 |
| New London-Springfield Wtr Sys | 0.0011% | 4,999 | 4,428 | 5,203 |
| Newbury - Police | 0.0209% | 95,714 | 84,774 | 99,619 |
| Newfields - Emp/Pol | 0.0180% | 82,299 | 72,892 | 85,657 |
| Newfields Sd - (Sau 16) | 0.0348% | 159,102 | 140,916 | 165,594 |
| Newfound Area Sd - Emp/Teach | 0.2936% | 1,344,121 | 1,190,488 | 1,398,967 |
| Newington - Emp/Fire/Pol | 0.1378% | 630,870 | 558,761 | 656,612 |
| Newington Sd - (Sau 50) | 0.0190% | 87,050 | 77,100 | 90,602 |
| Newmarket - Emp/Pol/Fire | 0.1097% | 502,479 | 445,045 | 522,982 |
| Newmarket Sd - Emp/Teach | 0.2555% | 1,169,576 | 1,035,893 | 1,217,300 |
| Newport - Emp/Fire/Pol | 0.1222% | 559,584 | 495,623 | 582,417 |
| Newport Sd - (Sau 43) | 0.1941% | 888,894 | 787,293 | 925,165 |
| Newton - Emp/Pol | 0.0401% | 183,716 | 162,717 | 191,212 |
| Next Charter School | 0.0121% | 55,501 | 49,157 | 57,766 |
| Nh Community Developmental Fin | 0.0019% | 8,881 | 7,866 | 9,243 |
| Nh Land & Community Heritage | 0.0024% | 11,086 | 9,819 | 11,538 |
| Nh Municipal Bond Bank - Emp | 0.0014% | 6,190 | 5,482 | 6,442 |
| North Conway Wtr Prct&Fire Dep | 0.0173% | 79,080 | 70,041 | 82,307 |
| North Country Charter Academy | 0.0077% | 35,379 | 31,335 | 36,823 |
| North Country Education Servic | 0.0185% | 84,742 | 75,056 | 88,200 |
| North Hampton - Emp/Fire/Pol | 0.1794% | 821,200 | 727,336 | 854,708 |
| North Hampton Sd - (Sau 21) | 0.1340% | 613,418 | 543,304 | 638,448 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | \$ | \$ | \$ |
| Northfield - Emp/Pol | 0.0510% | 233,307 | 206,640 | 242,827 |
| Northumberland - Emp/Pol | 0.0078% | 35,928 | 31,821 | 37,394 |
| Northumberland Sd - (Sau 58) | 0.0894% | 409,322 | 362,536 | 426,024 |
| Northwood - Emp/Fire/Pol | 0.0593% | 271,377 | 240,358 | 282,450 |
| Northwood Sd - (Sau 44) | 0.0742% | 339,640 | 300,819 | 353,499 |
| Nottingham - Fire/Pol | 0.0457% | 209,210 | 185,297 | 217,747 |
| Nottingham Sd - (Sau 44) | 0.1142% | 522,952 | 463,179 | 544,291 |
| Orford - Emp/Pol | 0.0013% | 6,117 | 5,418 | 6,367 |
| Ossipee - Emp/Pol | 0.0679% | 310,751 | 275,232 | 323,431 |
| Oyster River Coop Sd | 0.6475% | 2,964,504 | 2,625,661 | 3,085,469 |
| Pease Development Authority | 0.0840% | 384,676 | 340,708 | 400,373 |
| Pelham - Emp/Fire/Pol | 0.3156% | 1,444,813 | 1,279,671 | 1,503,768 |
| Pelham Sd - (Sau 28) | 0.3818% | 1,747,895 | 1,548,110 | 1,819,216 |
| Pembroke - Emp/Pol | 0.0798% | 365,569 | 323,784 | 380,486 |
| Pembroke Sd - (Sau 53) | 0.3842% | 1,758,949 | 1,557,901 | 1,830,722 |
| Pemi Baker Coop - (Sau 48) | 0.1888% | 864,476 | 765,666 | 899,751 |
| Penacook Boscawen Water Prcnct | 0.0001% | 580 | 513 | 603 |
| Peterborough - Emp/Fire/Pol | 0.1213% | 555,557 | 492,057 | 578,227 |
| Piermont Police | 0.0053% | 24,293 | 21,517 | 25,285 |
| Piermont Sd - (Sau 23) | 0.0152% | 69,516 | 61,570 | 72,352 |
| Pittsburg - Emp/Pol | 0.0065% | 29,748 | 26,348 | 30,962 |
| Pittsburg Sd - (Sau 07) | 0.0315% | 144,217 | 127,733 | 150,102 |
| Pittsfield - Emp/Fire/Pol | 0.0621% | 284,470 | 251,955 | 296,078 |
| Pittsfield Sd - (Sau 51) | 0.1294% | 592,396 | 524,685 | 616,568 |
| Plainfield - Emp/Pol | 0.0222% | 101,779 | 90,146 | 105,932 |
| Plainfield Sd - Emp/Teach | 0.0635% | 290,505 | 257,300 | 302,359 |
| Plaistow - Emp/Fire/Pol | 0.1520% | 695,759 | 616,233 | 724,149 |
| Plaistow Public Library - Emp | 0.0010% | 4,430 | 3,924 | 4,611 |
| Plymouth - Emp/Fire/Pol | 0.1460% | 668,515 | 592,104 | 695,794 |
| Plymouth Sd - (Sau 48) | 0.1242% | 568,755 | 503,746 | 591,962 |
| Plymouth Village Water & Sewer | 0.0042% | 19,004 | 16,832 | 19,779 |
| Portsmouth - Emp/Fire/Pol | 1.0384% | 4,754,113 | 4,210,716 | 4,948,101 |
| Portsmouth Housing Authority | 0.0096% | 43,825 | 38,816 | 45,613 |
| Portsmouth Sd - Empl/Teacher | 0.8455% | 3,871,295 | 3,428,805 | 4,029,261 |
| Portsmouth-Josie F. Prescott | 0.0000% | 0 | 0 | 0 |
| Profile Coop Sd - (Sau 35) | 0.0771% | 353,075 | 312,719 | 367,482 |
| Prospect Mountain High School | 0.1236% | 566,084 | 501,381 | 589,183 |
| Raymond - Emp/Fire/Pol | 0.1338% | 612,569 | 542,553 | 637,565 |
| Raymond Sd - Emp/Teach | 0.3016% | 1,381,022 | 1,223,170 | 1,437,373 |
| Richmond-Pol | 0.0007% | 3,033 | 2,686 | 3,157 |
| Rindge - Emp/Fire/Pol | 0.0588% | 269,317 | 238,534 | 280,306 |
| Rivendell Interstate Sd | 0.0285% | 130,503 | 115,586 | 135,828 |
| Rochester - Emp/Fire/Pol | 0.6358% | 2,910,877 | 2,578,163 | 3,029,654 |
| Rockingham County-Emp/Pol/Fire | 0.6399% | 2,929,891 | 2,595,004 | 3,049,444 |
| Rockingham Planning Comm - Emp | 0.0024% | 10,951 | 9,699 | 11,398 |
| Rollinsford - Emp/Pol | 0.0236% | 107,907 | 95,573 | 112,310 |
| Rollinsford Sd - (Sau 56) | 0.0384% | 175,653 | 155,576 | 182,820 |
| Rumney - Emp/Pol | 0.0103% | 46,941 | 41,575 | 48,856 |
| Rumney Sd - (Sau 48) Emp/Teach | 0.0343% | 156,949 | 139,010 | 163,353 |
| Rye - Emp/Fire/Pol | 0.1653% | 756,787 | 670,286 | 787,667 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|-------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | \$ | \$ | \$ |
| | | 7.25% | 8.25% | 6.25% |
| Rye Sd - (Sau 50) | 0.1609% | \$ 736,737 | \$ 652,528 | \$ 766,799 |
| Rye Water District - Emp | 0.0017% | 7,804 | 6,912 | 8,123 |
| Salem - Emp/Fire/Pol | 1.2045% | 5,514,957 | 4,884,596 | 5,739,992 |
| Salem Housing Authority - Emp | 0.0024% | 10,951 | 9,699 | 11,398 |
| Salem Sd - Emp/Teach | 0.9709% | 4,444,997 | 3,936,933 | 4,626,372 |
| Salisbury - Emp | 0.0003% | 1,553 | 1,375 | 1,616 |
| Sanborn Regional Sd (Sau 17) | 0.4494% | 2,057,445 | 1,822,278 | 2,141,398 |
| Sanbornton - Emp/Fire/Pol | 0.0464% | 212,564 | 188,268 | 221,237 |
| Sanbornton Public Library | 0.0005% | 2,143 | 1,898 | 2,230 |
| Sandown - Emp/Fire/Pol | 0.0530% | 242,674 | 214,936 | 252,576 |
| Sandown Public Library | 0.0004% | 1,822 | 1,613 | 1,896 |
| Sandwich - Police/Fire | 0.0132% | 60,418 | 53,512 | 62,883 |
| Sau 02 - Emp/Teach | 0.0046% | 21,043 | 18,638 | 21,902 |
| Sau 03 - Emp/Teach | 0.2896% | 1,325,873 | 1,174,325 | 1,379,974 |
| Sau 06 - Emp | 0.0061% | 28,030 | 24,826 | 29,174 |
| Sau 07 - Emp/Teach | 0.0060% | 27,398 | 24,267 | 28,516 |
| Sau 09 - Emp/Teach | 0.0068% | 31,321 | 27,741 | 32,600 |
| Sau 10 (Derry Coop Sd) | 0.8666% | 3,967,847 | 3,514,321 | 4,129,752 |
| Sau 13 - Emp | 0.0054% | 24,614 | 21,801 | 25,619 |
| Sau 15 - Emp/Teach | 0.0050% | 22,741 | 20,141 | 23,669 |
| Sau 16 - Emp/Teach | 0.0172% | 78,666 | 69,674 | 81,876 |
| Sau 18 - Emp/Teach | 0.0145% | 66,235 | 58,664 | 68,937 |
| Sau 19 - Emp/Teach | 0.0138% | 63,274 | 56,042 | 65,856 |
| Sau 20 - Emp | 0.0031% | 14,294 | 12,661 | 14,878 |
| Sau 21 - Emp/Teach | 0.0063% | 28,961 | 25,651 | 30,143 |
| Sau 23 - Emp/Teach | 0.0277% | 126,828 | 112,332 | 132,003 |
| Sau 24 - Emp/Teach | 0.0223% | 101,903 | 90,256 | 106,062 |
| Sau 29 - Emp/Teach | 0.0190% | 87,185 | 77,219 | 90,742 |
| Sau 34 - Emp/Teach | 0.0040% | 18,217 | 16,135 | 18,961 |
| Sau 35 - Emp/Teach | 0.0100% | 45,668 | 40,448 | 47,531 |
| Sau 39 - Emp | 0.0091% | 41,620 | 36,863 | 43,319 |
| Sau 41 - Emp | 0.0065% | 29,551 | 26,174 | 30,757 |
| Sau 42 | 2.4937% | 11,417,458 | 10,112,439 | 11,883,340 |
| Sau 43 - Emp/Teach | 0.0000% | 0 | 0 | 0 |
| Sau 44 - Emp/Teach | 0.0289% | 132,252 | 117,135 | 137,648 |
| Sau 46 - Emp | 0.0041% | 18,662 | 16,529 | 19,424 |
| Sau 48 - Emp/Teach | 0.0083% | 38,122 | 33,765 | 39,677 |
| Sau 50 - Emp/Teach | 0.0108% | 49,456 | 43,803 | 51,474 |
| Sau 53 - Emp/Teach | 0.0612% | 280,165 | 248,142 | 291,596 |
| Sau 54 (Rochester Sd) | 0.9915% | 4,539,769 | 4,020,872 | 4,725,011 |
| Sau 55 - Emp | 0.0075% | 34,168 | 30,263 | 35,562 |
| Sau 56 - Emp/Teach | 0.0098% | 44,829 | 39,705 | 46,658 |
| Sau 58 - Emp | 0.0022% | 9,916 | 8,783 | 10,321 |
| Sau 61 - Emp | 0.0000% | 0 | 0 | 0 |
| Sau 64 - Emp/Teach | 0.0000% | 0 | 0 | 0 |
| Sau 67 - Emp/Teachers | 0.0066% | 30,152 | 26,705 | 31,382 |
| Sau 70 - Emp | 0.0081% | 37,004 | 32,774 | 38,514 |
| Sau 71 Emp/Teacher | 0.0000% | 0 | 0 | 0 |
| Seabrook - Fire/Pol | 0.4520% | 2,069,659 | 1,833,096 | 2,154,110 |
| Seabrook Sd (Sau 21) | 0.2100% | 961,681 | 851,760 | 1,000,921 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | | | |
| | | | | |
| Seacoast Charter Sch - Teach | 0.0227% | \$ 103,725 | \$ 91,869 | \$ 107,958 |
| Shaker Regional Sd - (Sau 80) | 0.3339% | 1,528,851 | 1,354,103 | 1,591,235 |
| Shelburne - Emp | 0.0007% | 3,292 | 2,915 | 3,426 |
| Somersworth - Emp/Fire/Pol | 0.2734% | 1,251,637 | 1,108,574 | 1,302,709 |
| Somersworth Housing Authority | 0.0032% | 14,760 | 13,073 | 15,362 |
| Somersworth Sd - (Sau 56) | 0.3213% | 1,470,835 | 1,302,718 | 1,530,852 |
| Souhegan Coop Sd - (Sau 39) | 0.2611% | 1,195,298 | 1,058,675 | 1,244,071 |
| South Hampton - Police | 0.0091% | 41,693 | 36,927 | 43,394 |
| South Hampton Sd - (Sau 21) | 0.0241% | 110,474 | 97,847 | 114,982 |
| Southern Nh Planning Comm | 0.0033% | 15,112 | 13,385 | 15,729 |
| Springfield - Emp/Pol | 0.0121% | 55,449 | 49,111 | 57,712 |
| Stark - Emp | 0.0002% | 1,056 | 935 | 1,099 |
| Stark Sd - (Sau 58) | 0.0066% | 30,204 | 26,751 | 31,436 |
| State Of New Hampshire | 20.1722% | 92,357,489 | 81,801,000 | 96,126,097 |
| Stewartstown - Emp/Pol | 0.0002% | 1,066 | 944 | 1,110 |
| Stewartstown Sd - (Sau 07) | 0.0161% | 73,615 | 65,201 | 76,619 |
| Stoddard Sd - (Sau 24) | 0.0112% | 51,247 | 45,389 | 53,338 |
| Strafford - Fire / Police | 0.0316% | 144,611 | 128,082 | 150,511 |
| Strafford County - Emp/Pol | 0.7342% | 3,361,353 | 2,977,150 | 3,498,511 |
| Strafford Sd (Sau 44) | 0.0948% | 433,822 | 384,236 | 451,524 |
| Stratford - Emp | 0.0005% | 2,495 | 2,209 | 2,596 |
| Stratford Sd - (Sau 58) | 0.0183% | 83,779 | 74,203 | 87,198 |
| Stratham - Emp/Pol | 0.0946% | 432,911 | 383,429 | 450,576 |
| Stratham Sd - (Sau 16) | 0.1625% | 743,890 | 658,863 | 774,244 |
| Sugar Hill - Emp/Pol | 0.0111% | 50,864 | 45,050 | 52,939 |
| Sullivan County - Emp/Pol | 0.2245% | 1,027,646 | 910,186 | 1,069,578 |
| Sunapee - Emp/Pol | 0.0434% | 198,818 | 176,093 | 206,930 |
| Sunapee Sd (Sau 85)- Emp/Teach | 0.1658% | 759,312 | 672,523 | 790,296 |
| Sutton - Police | 0.0180% | 82,630 | 73,186 | 86,002 |
| Swanzey - Police/Fire | 0.0794% | 363,364 | 321,831 | 378,191 |
| Swnh District Fire Mutual Aid | 0.0240% | 109,656 | 97,122 | 114,131 |
| Tamworth - Emp/Fire/Pol | 0.0205% | 93,788 | 83,068 | 97,615 |
| Tamworth Sd - (Sau 13) | 0.0800% | 366,262 | 324,398 | 381,207 |
| Thornton - Emp/Pol | 0.0275% | 125,917 | 111,525 | 131,055 |
| Thornton Public Library | 0.0002% | 828 | 733 | 862 |
| Thornton Sd - (Sau 48) | 0.0613% | 280,848 | 248,747 | 292,307 |
| Tilton - Emp/Pol | 0.1022% | 468,052 | 414,553 | 487,150 |
| Tilton-Northfield Fire Dist | 0.0862% | 394,623 | 349,518 | 410,726 |
| Timberlane Reg Sd (Sau 55) | 1.0278% | 4,705,888 | 4,168,004 | 4,897,909 |
| Troy - Emp/Pol | 0.0137% | 62,591 | 55,437 | 65,145 |
| Troy Water And Sewer | 0.0009% | 4,130 | 3,658 | 4,298 |
| Tuftenboro - Emp/Fire/Pol | 0.0451% | 206,374 | 182,785 | 214,795 |
| Unity - Emp | 0.0008% | 3,685 | 3,264 | 3,835 |
| Unity Sd - (Sau 06) | 0.0182% | 83,334 | 73,809 | 86,735 |
| Village District Of Eastman | 0.0014% | 6,335 | 5,611 | 6,593 |
| Village District Of Eidelweiss | 0.0010% | 4,751 | 4,208 | 4,945 |
| Virtual Learning Academy Chart | 0.0800% | 366,283 | 324,417 | 381,229 |
| Wakefield - Emp/Fire/Pol | 0.0818% | 374,439 | 331,641 | 389,718 |
| Wakefield Sd - (Sau 101) | 0.0905% | 414,238 | 366,891 | 431,141 |
| Walpole - Emp/Pol | 0.0320% | 146,350 | 129,622 | 152,321 |

Sensitivity Analysis by Employer

| As of June 30, 2018 | | | | |
|--------------------------------|---------------------|--|---|--|
| Entity | Proportionate Share | Net OPEB Liability Under Current Discount Rate | Net OPEB Liability at a Discount Rate 1% Higher | Net OPEB Liability at a Discount Rate 1% Lower |
| | | 7.25% | 8.25% | 6.25% |
| | | \$ | \$ | \$ |
| | | 128,505 | 113,817 | 133,748 |
| Warner - Emp/Pol | 0.0281% | \$ 128,505 | \$ 113,817 | \$ 133,748 |
| Warner Village Water District | 0.0008% | 3,509 | 3,108 | 3,652 |
| Warren - Police | 0.0046% | 20,960 | 18,565 | 21,816 |
| Warren Sd - (Sau 23) | 0.0196% | 89,741 | 79,484 | 93,403 |
| Washington - Emp/Pol | 0.0064% | 29,417 | 26,055 | 30,617 |
| Washington Sd - (Sau 34) | 0.0110% | 50,212 | 44,472 | 52,260 |
| Waterville Estates Village Dis | 0.0024% | 10,775 | 9,544 | 11,215 |
| Waterville Valley Emp/Fire/Pol | 0.0408% | 186,832 | 165,477 | 194,455 |
| Waterville Valley Sd (Sau 48) | 0.0136% | 62,488 | 55,345 | 65,037 |
| Weare - Emp/Pol | 0.0668% | 305,741 | 270,795 | 318,217 |
| Weare Sd - (Sau 24) | 0.1981% | 906,894 | 803,236 | 943,899 |
| Webster - Emp/Pol | 0.0096% | 43,794 | 38,788 | 45,581 |
| Weeks Public Library | 0.0007% | 3,198 | 2,833 | 3,329 |
| Wentworth Sd - (Sau 48) | 0.0163% | 74,567 | 66,044 | 77,610 |
| Westmoreland - Emp | 0.0013% | 6,076 | 5,381 | 6,324 |
| Westmoreland Sd - (Sau 29) | 0.0306% | 139,880 | 123,892 | 145,588 |
| White Mtn Reg Sd - Emp/Teach | 0.2857% | 1,308,131 | 1,158,612 | 1,361,509 |
| Whitefield - Emp/Pol/Fire | 0.0308% | 140,843 | 124,745 | 146,590 |
| Wilmot - Emp/Pol | 0.0077% | 35,151 | 31,133 | 36,586 |
| Wilton - Pol | 0.0430% | 196,944 | 174,433 | 204,980 |
| Wilton-Lyndeborough (Sau 63) | 0.1474% | 675,067 | 597,907 | 702,613 |
| Winchester - Emp/Pol | 0.0402% | 183,975 | 162,946 | 191,482 |
| Winchester Sd - (Sau 94) | 0.0929% | 425,510 | 376,874 | 442,873 |
| Windham - Emp/Fire/Pol | 0.3732% | 1,708,696 | 1,513,392 | 1,778,419 |
| Windham Sd - (Sau 95) | 0.6899% | 3,158,737 | 2,797,692 | 3,287,627 |
| Winnacunnet Coop Sd (Sau 21) | 0.3502% | 1,603,501 | 1,420,221 | 1,668,931 |
| Winnisquam Reg Sd | 0.3399% | 1,556,157 | 1,378,288 | 1,619,655 |
| Wolfboro - Emp/Fire/Pol | 0.1783% | 816,159 | 722,872 | 849,462 |
| Woodstock - Emp/Pol | 0.0386% | 176,884 | 156,667 | 184,102 |
| Woodsville Fire District | 0.0026% | 12,090 | 10,708 | 12,583 |
| Woodsville Water & Light Dept | 0.0026% | 11,883 | 10,525 | 12,368 |
| Total for All Entities | 100.0000% | \$ 457,845,765 | \$ 405,513,854 | \$ 476,527,879 |

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

Schedule of Deferred Inflows and Outflows by Year

| Entity | Schedule of Deferred Inflows and Outflows | | | | | |
|--------------------------------|---|---------|---------|-------|------|------------|
| | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| Albany - Emp | \$ 73 | \$ (1) | \$ (1) | \$ - | \$ - | \$ - |
| Alexandria - Emp/Pol | 3,358 | (46) | (46) | (9) | - | - |
| Allentown - Emp/Fire/Pol | 20,587 | (317) | (317) | (66) | - | - |
| Allentown Sd - (Sau 53) | (26,779) | (414) | (414) | (86) | - | - |
| Allentown Sewer Commission | (920) | - | - | - | - | - |
| Alstead - Police | 4,774 | (44) | (44) | (9) | - | - |
| Alton - Emp/Fire/Pol | 29,093 | (434) | (434) | (89) | - | - |
| Alton Sd - Emp/Teach | (43,867) | (546) | (546) | (111) | - | - |
| Amherst - Fire/Pol | 47,472 | (638) | (638) | (129) | - | - |
| Amherst Sd - (Sau 39) | (99,547) | (1,725) | (1,725) | (355) | - | - |
| Andover - Police | 2,216 | (27) | (27) | (6) | - | - |
| Andover Sd - (Sau 46) | (9,898) | (244) | (244) | (51) | - | - |
| Androscoggin Valley Reg Refuse | 1,177 | (19) | (19) | (4) | - | - |
| Antrim - Emp/Pol | 11,128 | (165) | (165) | (35) | - | - |
| Ashland - Emp/Pol | 9,473 | (132) | (132) | (26) | - | - |
| Ashland Electric Dept - Emp | 548 | (9) | (11) | (2) | - | - |
| Ashland Sd - (Sau 02) | (12,238) | (210) | (210) | (43) | - | - |
| Atkinson - Emp/Police | 12,795 | (179) | (179) | (37) | - | - |
| Auburn - Emp/Fire/Pol | 28,484 | (326) | (326) | (67) | - | - |
| Auburn Sd - (Sau 15) | (35,076) | (556) | (556) | (115) | - | - |
| Baker Free Library - Emp | (618) | - | - | - | - | - |
| Barnstead - Emp/Fire/Pol | 20,697 | (260) | (260) | (52) | - | - |
| Barnstead Sd - Emp/Teach | (28,532) | (500) | (500) | (102) | - | - |
| Barrington - Emp/Pol/Fire | 24,144 | (380) | (380) | (77) | - | - |
| Barrington Sd - Emp/Teach | (54,896) | (958) | (958) | (195) | - | - |
| Bartlett - Fire/Pol | 5,325 | (89) | (89) | (17) | - | - |
| Bartlett Sd - (Sau 09) | (13,205) | (341) | (341) | (69) | - | - |
| Bath Sd - (Sau 23) | (4,251) | (77) | (77) | (16) | - | - |
| Bcep Solid Waste District | 129 | (9) | (9) | (3) | - | - |
| Bedford - Emp/Fire/Pol | 172,017 | (2,326) | (2,326) | (478) | - | - |
| Bedford Sd - Emp/Teach | (189,127) | (4,537) | (4,537) | (931) | - | - |
| Belknap County - Emp/Pol | 81,417 | (1,076) | (1,076) | (220) | - | - |
| Belknap County Conserv. Dist | 77 | (3) | (2) | - | - | - |
| Belmont - Emp/Fire/Pol | 49,470 | (736) | (736) | (151) | - | - |
| Bennington - Emp/Pol | 4,417 | (66) | (66) | (12) | - | - |
| Berlin - Emp/Fire/Pol | 75,792 | (1,220) | (1,220) | (249) | - | - |
| Berlin Housing Authority - Emp | 459 | (8) | (10) | (2) | - | - |
| Berlin Water Works - Emp | 855 | (19) | (19) | (3) | - | - |
| Bethlehem - Emp/Fir/Pol | 12,876 | (153) | (153) | (33) | - | - |
| Bethlehem Sd - (Sau 35) | (11,609) | (224) | (224) | (46) | - | - |
| Boscawen - Emp/Pol | 13,751 | (197) | (197) | (40) | - | - |
| Bow - Emp/Fire/Pol | 47,471 | (627) | (627) | (129) | - | - |
| Bow Sd - Emp/Teach (Sau 67) | (102,140) | (1,939) | (1,939) | (397) | - | - |
| Bradford - Police | 5,578 | (78) | (78) | (15) | - | - |
| Brentwood - Emp/Fire/Pol | 15,103 | (212) | (212) | (44) | - | - |
| Brentwood Sd - (Sau 16) | (18,513) | (336) | (336) | (68) | - | - |
| Bristol - Emp/Fire/Pol | 41,316 | (471) | (471) | (98) | - | - |
| Brookline - Emp/Fire/Pol | 24,577 | (328) | (328) | (66) | - | - |
| Brookline Public Library - Emp | 120 | (3) | (3) | (1) | - | - |
| Brookline Sd - (Sau 41) | (27,833) | (625) | (625) | (130) | - | - |

Schedule of Deferred Inflows and Outflows by Year

| Schedule of Deferred Inflows and Outflows | | | | | | |
|---|-----------|----------|----------|---------|------|------------|
| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
| Campton - Emp/Pol | \$ 12,166 | \$ (172) | \$ (172) | \$ (35) | \$ - | \$ - |
| Campton Sd - (Sau 48) | (19,161) | (415) | (415) | (86) | - | - |
| Campton/Thornton Fire Dept | 9,030 | (102) | (102) | (22) | - | - |
| Canaan - Emp/Pol | 14,186 | (192) | (192) | (39) | - | - |
| Candia - Police | 13,676 | (178) | (178) | (37) | - | - |
| Candia Sd - (Sau 15) | (18,280) | (365) | (365) | (76) | - | - |
| Canterbury - Emp/Pol/Fire | 3,428 | (65) | (65) | (15) | - | - |
| Carroll - Emp/Fire/Pol | 11,591 | (152) | (152) | (30) | - | - |
| Carroll County - Emp/Pol | 69,251 | (1,088) | (1,088) | (222) | - | - |
| Center Conway Fire Precinct | 1,483 | (22) | (22) | (5) | - | - |
| Center Harbor - Police | 4,784 | (86) | (86) | (16) | - | - |
| Central Hooksett Water Precinct | 543 | (7) | (8) | (1) | - | - |
| Charlestown - Emp/Pol | 12,251 | (159) | (159) | (34) | - | - |
| Cheshire County - Emp/Pol | 78,445 | (1,374) | (1,374) | (282) | - | - |
| Chester - Emp/Fire/Pol | 19,753 | (249) | (249) | (51) | - | - |
| Chester Sd - (Sau 82) | (34,000) | (465) | (465) | (97) | - | - |
| Chesterfield - Emp/Pol | 14,611 | (164) | (164) | (33) | - | - |
| Chesterfield Sd - (Sau 29) | (15,150) | (340) | (340) | (70) | - | - |
| Chichester - Emp/Pol | 9,630 | (130) | (130) | (27) | - | - |
| Chichester Sd - (Sau 53) | (15,718) | (280) | (280) | (58) | - | - |
| Claremont - Emp/Fire/Pol | 87,354 | (1,252) | (1,252) | (257) | - | - |
| Claremont Sd - (Sau 06) | (99,676) | (1,858) | (1,858) | (380) | - | - |
| Clarksville - Emp | 64 | (3) | (1) | - | - | - |
| Cocheco Academy Of The Arts | (2,368) | (32) | (32) | (6) | - | - |
| Colebrook - Emp/Pol | 11,131 | (129) | (129) | (27) | - | - |
| Colebrook Sd - (Sau 07) | (21,870) | (389) | (389) | (80) | - | - |
| Community College System Of Nh | (135,633) | (4,683) | (4,683) | (961) | - | - |
| Concord - Emp/Fire/Pol | 441,090 | (6,373) | (6,373) | (1,308) | - | - |
| Concord Reg Sol Waste Res Rec | - | - | - | - | - | - |
| Concord Sd - Emp/Teach | (266,516) | (5,353) | (5,353) | (1,100) | - | - |
| Contoocook Valley Sd | (157,694) | (2,796) | (2,796) | (574) | - | - |
| Conway - Emp/Pol | 63,938 | (835) | (835) | (171) | - | - |
| Conway Sd - (Sau 09) | (90,263) | (1,748) | (1,748) | (359) | - | - |
| Conway Village Fire District | 12,866 | (154) | (154) | (30) | - | - |
| Cook Memorial Library | 138 | (3) | (1) | - | - | - |
| Coos County - Emp/Pol | 38,689 | (587) | (587) | (121) | - | - |
| Coos County Nursing Home - Emp | 4,798 | (87) | (87) | (17) | - | - |
| Cornish - Emp | 209 | (6) | (6) | (1) | - | - |
| Cornish Sd - (Sau 100) | (7,755) | (101) | (101) | (21) | - | - |
| Croydon Sd - (Sau 99) | (1,071) | (24) | (24) | (4) | - | - |
| Croydon-Emp | 111 | (1) | (1) | - | - | - |
| Danville - Pol | 10,484 | (129) | (129) | (27) | - | - |
| Deerfield - Emp/Pol | 15,440 | (202) | (202) | (41) | - | - |
| Deerfield Sd - (Sau 53) | (39,643) | (616) | (616) | (127) | - | - |
| Deering - Police | 4,257 | (59) | (59) | (13) | - | - |
| Derry - Emp/Fire/Pol | 321,728 | (4,509) | (4,509) | (925) | - | - |
| Derry Housing Authority - Emp | 158 | (3) | (2) | (1) | - | - |
| Dorchester - Emp | 231 | (3) | (1) | - | - | - |
| Dover - Emp/Fire/Pol/Teacher | 85,703 | (7,551) | (7,551) | (1,550) | - | - |
| Dover Housing Authority | 2,469 | (40) | (40) | (8) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|-------------|----------|----------|----------|------|------------|
| Dresden Sd - (Sau 70) | \$ (35,601) | \$ (816) | \$ (816) | \$ (167) | \$ - | \$ - |
| Dublin - Emp/Fir/Pol | 8,808 | (93) | (93) | (19) | - | - |
| Dunbarton - Emp/Pol | 7,234 | (111) | (111) | (22) | - | - |
| Dunbarton Sd - (Sau 67) | (7,948) | (213) | (213) | (45) | - | - |
| Durham - Emp/Fire/Pol | 110,333 | (1,585) | (1,585) | (326) | - | - |
| East Kingston - Emp/Pol/Fire | 7,475 | (129) | (129) | (26) | - | - |
| East Kingston Sd - (Sau 16) | (10,649) | (193) | (193) | (41) | - | - |
| Effingham - Pol | 5,099 | (61) | (61) | (11) | - | - |
| Enfield - Emp/Pol | 17,985 | (262) | (262) | (53) | - | - |
| Epping - Emp/Fire/Pol | 49,166 | (640) | (640) | (130) | - | - |
| Epping Sd - (Sau 14) | (57,277) | (1,143) | (1,143) | (233) | - | - |
| Epsom - Emp/Fire/Pol | 13,837 | (255) | (255) | (54) | - | - |
| Epsom Sd - (Sau 53) | (24,677) | (449) | (449) | (92) | - | - |
| Errol Sd - (Sau 20) | (2,318) | (24) | (24) | (5) | - | - |
| Exeter - Emp/Fire/Pol | 128,615 | (1,780) | (1,780) | (366) | - | - |
| Exeter Reg Coop Sd - (Sau 16) | (195,277) | (3,799) | (3,799) | (779) | - | - |
| Exeter Sd - (Sau 16) | (71,843) | (1,372) | (1,372) | (280) | - | - |
| Fall Mountain Reg Sd | (87,042) | (1,888) | (1,888) | (386) | - | - |
| Farmington - Fire/Pol | 23,934 | (333) | (333) | (67) | - | - |
| Farmington Sd - (Sau 61) | (58,395) | (1,023) | (1,023) | (210) | - | - |
| Fitzwilliam - Emp/Pol | 5,095 | (75) | (75) | (15) | - | - |
| Francestown - Emp/Pol | (200) | (9) | (9) | (3) | - | - |
| Franconia - Police | 3,374 | (78) | (78) | (16) | - | - |
| Franklin - Emp/Fire/Pol | 76,665 | (1,058) | (1,058) | (217) | - | - |
| Franklin Sd - (Sau 18) | (40,616) | (912) | (912) | (187) | - | - |
| Freedom - Police/Fire | 4,660 | (64) | (64) | (13) | - | - |
| Freedom Sd - (Sau 13) | (4,436) | (97) | (97) | (19) | - | - |
| Fremont - Police | 12,239 | (125) | (125) | (25) | - | - |
| Fremont Sd - (Sau 83) | (27,250) | (440) | (440) | (91) | - | - |
| Gilford - Emp/Fire/Pol | 77,752 | (1,045) | (1,045) | (215) | - | - |
| Gilford Sd - Emp/Teach | (83,530) | (1,524) | (1,524) | (312) | - | - |
| Gilmanton - Emp/Fire/Pol | 16,274 | (240) | (240) | (48) | - | - |
| Gilmanton Sd - Emp/Teach | (37,175) | (394) | (394) | (81) | - | - |
| Goffstown - Emp/Fire/Pol | 102,253 | (1,467) | (1,467) | (301) | - | - |
| Goffstown Sd - (Sau 19) | (152,258) | (2,772) | (2,772) | (568) | - | - |
| Goffstown Village Water Prcnct | 244 | (4) | (4) | (1) | - | - |
| Gorham - Emp/Fire/Pol | 16,098 | (244) | (244) | (50) | - | - |
| Goshen - Emp/Pol | 316 | (4) | (5) | (1) | - | - |
| Governor Wentworth Reg Sd | (161,021) | (2,986) | (2,986) | (613) | - | - |
| Grafton - Emp/Pol | 2,668 | (30) | (30) | (7) | - | - |
| Grafton County - Emp/Pol | 122,513 | (1,733) | (1,733) | (356) | - | - |
| Grantham - Emp/Pol | 8,840 | (117) | (117) | (24) | - | - |
| Grantham Sd (Sau 75) | (13,026) | (289) | (289) | (58) | - | - |
| Great Bay Elearning Charter Sc | (4,808) | (123) | (123) | (25) | - | - |
| Greenfield - Emp/Pol | 4,199 | (84) | (84) | (19) | - | - |
| Greenland - Emp/Pol | 18,150 | (271) | (271) | (55) | - | - |
| Greenland Sd - (Sau 50) | (9,903) | (463) | (463) | (95) | - | - |
| Greenville - Emp/Pol | 6,107 | (126) | (126) | (27) | - | - |
| Groton - Emp/Pol | 1,835 | (26) | (26) | (6) | - | - |
| Grs Coop Sd - (Sau 20) | (31,810) | (426) | (426) | (86) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|-----------|----------|----------|---------|------|------------|
| Hampstead - Emp/Fire/Pol | \$ 35,932 | \$ (436) | \$ (436) | \$ (90) | \$ - | \$ - |
| Hampstead Sd - (Sau 55) | (67,036) | (1,208) | (1,208) | (247) | - | - |
| Hampton - Emp/Fire/Pol | 210,531 | (2,778) | (2,778) | (570) | - | - |
| Hampton Falls - Emp/Fire/Pol | 10,471 | (158) | (158) | (31) | - | - |
| Hampton Falls Sd - (Sau 21) | (22,270) | (407) | (407) | (82) | - | - |
| Hampton Sd - (Sau 90) | (88,534) | (1,505) | (1,505) | (310) | - | - |
| Hancock - Police | 5,999 | (79) | (79) | (16) | - | - |
| Hanover - Emp/Fire/Pol | 126,550 | (1,609) | (1,609) | (331) | - | - |
| Hanover Sd - (Sau 70) | (39,921) | (708) | (708) | (146) | - | - |
| Harrisville - Police | 1,654 | (25) | (25) | (5) | - | - |
| Harrisville Sd - (Sau 29) | (4,648) | (61) | (61) | (13) | - | - |
| Haverhill - Emp/Pol | 6,903 | (171) | (171) | (36) | - | - |
| Haverhill Coop Sd - (Sau 23) | (48,805) | (800) | (800) | (165) | - | - |
| Hebron - Emp/Pol | 1,889 | (28) | (28) | (6) | - | - |
| Henniker - Emp/Fire/Pol | 21,951 | (294) | (294) | (61) | - | - |
| Henniker Sd - (Sau 24) | (33,590) | (499) | (499) | (103) | - | - |
| Hill Sd - (Sau 103) | (1,760) | (51) | (51) | (11) | - | - |
| Hillsboro-Deering Sd (Sau 34) | (77,523) | (1,480) | (1,480) | (304) | - | - |
| Hillsborough - Fire/Pol | 35,745 | (493) | (493) | (102) | - | - |
| Hillsborough County - Emp/Pol | 273,000 | (3,849) | (3,849) | (789) | - | - |
| Hinsdale - Emp/Pol | 24,298 | (254) | (254) | (53) | - | - |
| Hinsdale Sd - (Sau 92) | (32,686) | (686) | (686) | (141) | - | - |
| Holderness - Emp/Fire/Pol | 11,308 | (161) | (161) | (33) | - | - |
| Holderness Sd - (Sau 48) | (11,478) | (256) | (256) | (53) | - | - |
| Hollis - Emp/Fire/Pol | 54,593 | (743) | (743) | (153) | - | - |
| Hollis Sd - (Sau 41) | (51,628) | (839) | (839) | (171) | - | - |
| Hollis-Brookline Coop (Sau 41) | (72,215) | (1,441) | (1,441) | (295) | - | - |
| Hooksett - Emp/Fire/Police | 134,965 | (1,732) | (1,732) | (356) | - | - |
| Hooksett Public Library - Emp | 671 | (10) | (11) | (2) | - | - |
| Hooksett Sd - (Sau 15) | (73,491) | (1,310) | (1,310) | (269) | - | - |
| Hooksett Sewer Commission | 709 | (11) | (13) | (2) | - | - |
| Hooksett Village Water Precnct | 728 | (10) | (12) | (2) | - | - |
| Hopkinton - Emp/Fire/Pol | 33,110 | (404) | (404) | (82) | - | - |
| Hopkinton Sd - Emp/Teach | (60,742) | (1,204) | (1,204) | (247) | - | - |
| Hudson - Emp/Fire/Pol | 222,922 | (3,057) | (3,057) | (628) | - | - |
| Hudson Sd - Emp/Teach | (161,578) | (3,203) | (3,203) | (657) | - | - |
| Inter-Lakes Sd - (Sau 02) | (83,004) | (1,559) | (1,559) | (320) | - | - |
| Jackson - Emp/Pol/Fire | 1,563 | (49) | (49) | (11) | - | - |
| Jackson Sd - (Sau 09) | (2,190) | (68) | (68) | (13) | - | - |
| Jaffrey - Emp/Fire/Pol | 34,204 | (463) | (463) | (95) | - | - |
| Jaffrey-Rindge Coop Sd | (94,343) | (1,577) | (1,577) | (324) | - | - |
| Jefferson - Emp | 189 | (3) | (4) | (1) | - | - |
| John Stark Reg Sd - (Sau 24) | (54,844) | (852) | (852) | (175) | - | - |
| Kearsarge Reg Coop Sd | (121,168) | (2,408) | (2,408) | (493) | - | - |
| Keene - Emp/Fire/Pol | 230,277 | (3,346) | (3,346) | (686) | - | - |
| Keene Sd - (Sau 29) | (217,125) | (3,749) | (3,749) | (769) | - | - |
| Kensington - Police | 10,093 | (111) | (111) | (24) | - | - |
| Kensington Sd - (Sau 16) | (12,696) | (163) | (163) | (34) | - | - |
| Kingston - Emp/Pol | 21,045 | (304) | (304) | (64) | - | - |
| Laconia - Emp/Fire/Pol | 173,927 | (2,558) | (2,558) | (525) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|-----------|----------|----------|---------|------|------------|
| Laconia Housing & Redevelopmnt | \$ 1,897 | \$ (31) | \$ (31) | \$ (6) | \$ - | \$ - |
| Laconia Sd - Empl/Teach | (133,350) | (2,076) | (2,076) | (428) | - | - |
| Laconia Water Works - Emp | 1,628 | (29) | (29) | (6) | - | - |
| Lafayette Reg Coop Sd (Sau 35) | (8,533) | (169) | (169) | (34) | - | - |
| Lakes Region Mutual Fire Aid | 5,491 | (70) | (70) | (14) | - | - |
| Lakes Region Planning Comm. | 400 | (6) | (8) | (1) | - | - |
| Lancaster - Emp/Fire/Pol | 19,328 | (248) | (248) | (51) | - | - |
| Landaff Sd - (Sau 35) | (612) | (11) | (11) | (3) | - | - |
| Langdon - Police | (1,414) | - | - | - | - | - |
| Lebanon - Emp/Fire/Pol | 168,027 | (2,347) | (2,347) | (481) | - | - |
| Lebanon Sd(Sau 88) - Emp/Teach | (139,414) | (2,501) | (2,501) | (513) | - | - |
| Lee - Emp/Fire/Pol | 17,938 | (251) | (251) | (50) | - | - |
| Lempster - Emp/Pol | 196 | (7) | (9) | (1) | - | - |
| Lempster Sd Emp/Teachers | 589 | (134) | (134) | (28) | - | - |
| Lincoln - Emp/Pol | 22,160 | (266) | (266) | (55) | - | - |
| Lincoln-Woodstock Sd | (23,294) | (504) | (504) | (103) | - | - |
| Lisbon - Police | 6,871 | (83) | (83) | (16) | - | - |
| Lisbon Reg Sd - (Sau 35) | (27,053) | (417) | (417) | (87) | - | - |
| Litchfield - Emp/Fire/Pol | 38,028 | (531) | (531) | (109) | - | - |
| Litchfield Sd - Emp/Teach | (64,913) | (1,401) | (1,401) | (289) | - | - |
| Littleton - Emp/Fire/Pol | 42,769 | (565) | (565) | (115) | - | - |
| Littleton Public Library - Emp | 315 | (4) | (5) | (1) | - | - |
| Littleton Sd - Emp/Teach | (90,484) | (972) | (972) | (200) | - | - |
| Littleton Water & Light Dept | 1,677 | (34) | (34) | (6) | - | - |
| Londonderry - Emp/Fire/Pol | 323,168 | (4,177) | (4,177) | (856) | - | - |
| Londonderry Sd - Emp/Teach | (311,071) | (5,212) | (5,212) | (1,069) | - | - |
| Loudon - Emp/Fire/Pol | 28,817 | (319) | (319) | (66) | - | - |
| Lyme - Emp/Pol | 5,348 | (62) | (62) | (12) | - | - |
| Lyme Sd - (Sau 76) | (21,695) | (297) | (297) | (62) | - | - |
| Lyndeborough - Police | 1,894 | (21) | (21) | (5) | - | - |
| Madison - Emp/Pol | 10,321 | (118) | (118) | (24) | - | - |
| Madison Sd - (Sau 13) | (8,423) | (209) | (209) | (44) | - | - |
| Manchester - Fire/Pol | 1,224,914 | (16,770) | (16,770) | (3,442) | - | - |
| Manchester Sd - Empl/Teacher | (798,117) | (13,741) | (13,741) | (2,821) | - | - |
| Marlborough - Emp/Pol | 8,374 | (92) | (92) | (19) | - | - |
| Marlborough Sd - (Sau 29) | (6,427) | (199) | (199) | (41) | - | - |
| Marlow - Emp | 294 | (5) | (7) | (1) | - | - |
| Marlow Sd - (Sau 29) | (2,533) | (49) | (49) | (9) | - | - |
| Mascenic Reg Sd - (Sau 87) | (49,524) | (924) | (924) | (190) | - | - |
| Mascoma Valley Sd - Empl/Teach | (70,786) | (1,395) | (1,395) | (287) | - | - |
| Mason - Police | 4,285 | (63) | (63) | (12) | - | - |
| Mason Sd (Sau 89) | (2,737) | (66) | (66) | (13) | - | - |
| Maxfield Public Library | 110 | (5) | (2) | - | - | - |
| Meredith - Emp/Fire/Pol | 31,052 | (541) | (541) | (111) | - | - |
| Meriden Village Water District | 88 | (4) | (2) | - | - | - |
| Merrimack - Emp/Fire/Pol | 200,632 | (2,863) | (2,863) | (588) | - | - |
| Merrimack County - Emp/Pol | 239,708 | (3,569) | (3,569) | (734) | - | - |
| Merrimack Sd - Emp/Teach | (213,599) | (4,027) | (4,027) | (828) | - | - |
| Merrimack Valley Sd (Sau 46) | (114,799) | (2,656) | (2,656) | (545) | - | - |
| Merrimack Village District | 1,958 | (27) | (27) | (5) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|-----------|----------|----------|---------|------|------------|
| Middleton - Police | \$ 6,992 | \$ (98) | \$ (98) | \$ (21) | \$ - | \$ - |
| Middleton Sd - Emp/Teach | (3,577) | (115) | (115) | (24) | - | - |
| Milan Sd - (Sau 20) | (6,258) | (79) | (79) | (17) | - | - |
| Milford - Emp/Fire/Pol | 72,388 | (1,033) | (1,033) | (213) | - | - |
| Milford Area Communication Ctr | 643 | (10) | (11) | (2) | - | - |
| Milford Sd - Empl/Teacher | (142,869) | (2,643) | (2,643) | (542) | - | - |
| Milton - Emp/Fire/Pol | 19,689 | (264) | (264) | (55) | - | - |
| Milton Sd - (Sau 64) | (29,391) | (569) | (569) | (117) | - | - |
| Monadnock Reg Sd - (Sau 93) | (111,253) | (1,805) | (1,805) | (369) | - | - |
| Monroe - Emp | 178 | (3) | (3) | (1) | - | - |
| Monroe Sd - Emp/Tch | (2,960) | (138) | (138) | (29) | - | - |
| Mont Vernon - Emp/Pol | 7,759 | (102) | (102) | (21) | - | - |
| Mont Vernon Sd - (Sau 39) | (8,206) | (208) | (208) | (43) | - | - |
| Moultonborough - Emp/Fire/Pol | 31,501 | (464) | (464) | (95) | - | - |
| Moultonborough Sd - Emp/Teach | (46,325) | (857) | (857) | (175) | - | - |
| Nashua - Emp/Fire/Pol | 1,003,770 | (13,684) | (13,684) | (2,810) | - | - |
| Nashua Airport Authority - Emp | 541 | (7) | (9) | (2) | - | - |
| Nashua Housing Redevelop Auth | 2,370 | (38) | (38) | (8) | - | - |
| Ne Interstate Water Pol Cntrl | (269) | (3) | (3) | (1) | - | - |
| Nelson - Emp | 344 | (5) | (7) | (1) | - | - |
| Nelson Sd - (Sau 29) | (3,949) | (60) | (60) | (12) | - | - |
| New Boston - Police | 18,667 | (202) | (202) | (41) | - | - |
| New Boston Sd - (Sau 19) | (26,601) | (494) | (494) | (101) | - | - |
| New Castle - Emp/Fire/Pol | 14,210 | (185) | (185) | (38) | - | - |
| New Castle Sd - (Sau 50) | (214) | (85) | (85) | (17) | - | - |
| New Durham - Emp/Pol | 12,838 | (127) | (127) | (25) | - | - |
| New Hampton - Emp/Pol/Fire | 10,142 | (145) | (145) | (31) | - | - |
| New Ipswich - Emp/Pol | 10,433 | (150) | (150) | (30) | - | - |
| New London - Emp/Fire/Pol | 22,734 | (323) | (323) | (67) | - | - |
| New London-Springfield Wtr Sys | 308 | (5) | (6) | (1) | - | - |
| Newbury - Police | 3,959 | (95) | (95) | (19) | - | - |
| Newfields - Emp/Pol | 5,600 | (82) | (82) | (15) | - | - |
| Newfields Sd - (Sau 16) | (9,445) | (158) | (158) | (32) | - | - |
| Newfound Area Sd - Emp/Teach | (68,774) | (1,332) | (1,332) | (274) | - | - |
| Newington - Emp/Fire/Pol | 45,990 | (625) | (625) | (130) | - | - |
| Newington Sd - (Sau 50) | (3,895) | (86) | (86) | (19) | - | - |
| Newmarket - Emp/Pol/Fire | 36,251 | (498) | (498) | (103) | - | - |
| Newmarket Sd - Emp/Teach | (75,113) | (1,159) | (1,159) | (239) | - | - |
| Newport - Emp/Fire/Pol | 35,766 | (555) | (555) | (113) | - | - |
| Newport Sd - (Sau 43) | (55,138) | (881) | (881) | (180) | - | - |
| Newton - Emp/Pol | 15,332 | (182) | (182) | (38) | - | - |
| Next Charter School | (1,073) | (55) | (55) | (11) | - | - |
| Nh Community Developmental Fin | (170) | (9) | (10) | (2) | - | - |
| Nh Land & Community Heritage | (128) | (11) | (13) | (2) | - | - |
| Nh Municipal Bond Bank - Emp | (357) | (6) | (8) | (1) | - | - |
| North Conway Wtr Prct&Fire Dep | 5,479 | (78) | (78) | (17) | - | - |
| North Country Charter Academy | (2,151) | (35) | (35) | (7) | - | - |
| North Country Education Servic | (13,935) | (84) | (84) | (17) | - | - |
| North Hampton - Emp/Fire/Pol | 57,183 | (814) | (814) | (167) | - | - |
| North Hampton Sd - (Sau 21) | (42,626) | (608) | (608) | (125) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|-----------|----------|----------|---------|------|------------|
| Northfield - Emp/Pol | \$ 17,136 | \$ (231) | \$ (231) | \$ (48) | \$ - | \$ - |
| Northumberland - Emp/Pol | 5,196 | (36) | (36) | (6) | - | - |
| Northumberland Sd - (Sau 58) | (9,353) | (406) | (406) | (83) | - | - |
| Northwood - Emp/Fire/Pol | 14,615 | (269) | (269) | (55) | - | - |
| Northwood Sd - (Sau 44) | (16,683) | (337) | (337) | (68) | - | - |
| Nottingham - Fire/Pol | 14,716 | (207) | (207) | (44) | - | - |
| Nottingham Sd - (Sau 44) | (29,177) | (518) | (518) | (107) | - | - |
| Orford - Emp/Pol | (2,482) | (6) | (7) | (1) | - | - |
| Ossipee - Emp/Pol | 21,389 | (308) | (308) | (63) | - | - |
| Oyster River Coop Sd | (147,056) | (2,939) | (2,939) | (602) | - | - |
| Pease Development Authority | (8,457) | (381) | (381) | (79) | - | - |
| Pelham - Emp/Fire/Pol | 112,559 | (1,432) | (1,432) | (294) | - | - |
| Pelham Sd - (Sau 28) | (98,055) | (1,733) | (1,733) | (355) | - | - |
| Pembroke - Emp/Pol | 32,202 | (362) | (362) | (75) | - | - |
| Pembroke Sd - (Sau 53) | (113,066) | (1,744) | (1,744) | (357) | - | - |
| Pemi Baker Coop - (Sau 48) | (44,731) | (857) | (857) | (176) | - | - |
| Penacook Boscawen Water Prcnct | (208) | (1) | (1) | - | - | - |
| Peterborough - Emp/Fire/Pol | 46,711 | (551) | (551) | (112) | - | - |
| Piermont Police | 1,626 | (24) | (24) | (5) | - | - |
| Piermont Sd - (Sau 23) | (4,259) | (69) | (69) | (14) | - | - |
| Pittsburg - Emp/Pol | 2,405 | (29) | (29) | (7) | - | - |
| Pittsburg Sd - (Sau 07) | (13,951) | (143) | (143) | (29) | - | - |
| Pittsfield - Emp/Fire/Pol | 12,466 | (282) | (282) | (58) | - | - |
| Pittsfield Sd - (Sau 51) | (38,221) | (587) | (587) | (121) | - | - |
| Plainfield - Emp/Pol | 7,688 | (101) | (101) | (21) | - | - |
| Plainfield Sd - Emp/Teach | (14,399) | (288) | (288) | (59) | - | - |
| Plaistow - Emp/Fire/Pol | 51,741 | (690) | (690) | (141) | - | - |
| Plaistow Public Library - Emp | 363 | (4) | (6) | (1) | - | - |
| Plymouth - Emp/Fire/Pol | 47,940 | (663) | (663) | (135) | - | - |
| Plymouth Sd - (Sau 48) | (37,186) | (564) | (564) | (116) | - | - |
| Plymouth Village Water & Sewer | 1,335 | (19) | (19) | (3) | - | - |
| Portsmouth - Emp/Fire/Pol | 352,419 | (4,713) | (4,713) | (967) | - | - |
| Portsmouth Housing Authority | 2,587 | (43) | (43) | (10) | - | - |
| Portsmouth Sd - Empl/Teacher | (184,066) | (3,838) | (3,838) | (787) | - | - |
| Portsmouth-Josie F. Prescott | (162) | - | - | - | - | - |
| Profile Coop Sd - (Sau 35) | (15,649) | (350) | (350) | (72) | - | - |
| Prospect Mountain High School | (29,895) | (561) | (561) | (116) | - | - |
| Raymond - Emp/Fire/Pol | 42,104 | (607) | (607) | (124) | - | - |
| Raymond Sd - Emp/Teach | (81,958) | (1,369) | (1,369) | (281) | - | - |
| Richmond-Pol | 659 | (3) | (4) | (1) | - | - |
| Rindge - Emp/Fire/Pol | 18,806 | (267) | (267) | (55) | - | - |
| Rivendell Interstate Sd | (6,997) | (129) | (129) | (28) | - | - |
| Rochester - Emp/Fire/Pol | 210,752 | (2,886) | (2,886) | (592) | - | - |
| Rockingham County-Emp/Pol/Fire | 198,762 | (2,904) | (2,904) | (596) | - | - |
| Rockingham Planning Comm - Emp | 701 | (11) | (13) | (2) | - | - |
| Rollinsford - Emp/Pol | 9,880 | (107) | (107) | (22) | - | - |
| Rollinsford Sd - (Sau 56) | (9,789) | (174) | (174) | (36) | - | - |
| Rumney - Emp/Pol | 3,105 | (47) | (47) | (8) | - | - |
| Rumney Sd - (Sau 48) Emp/Teach | (5,817) | (156) | (156) | (32) | - | - |
| Rye - Emp/Fire/Pol | 66,760 | (750) | (750) | (155) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|-------------------------------|-------------|----------|----------|----------|------|------------|
| Rye Sd - (Sau 50) | \$ (24,281) | \$ (730) | \$ (730) | \$ (151) | \$ - | \$ - |
| Rye Water District - Emp | 524 | (8) | (9) | (2) | - | - |
| Salem - Emp/Fire/Pol | 418,173 | (5,467) | (5,467) | (1,122) | - | - |
| Salem Housing Authority - Emp | 951 | (11) | (13) | (2) | - | - |
| Salem Sd - Emp/Teach | (253,865) | (4,406) | (4,406) | (905) | - | - |
| Salisbury - Emp | 82 | (4) | (2) | - | - | - |
| Sanborn Regional Sd (Sau 17) | (124,818) | (2,040) | (2,040) | (417) | - | - |
| Sanbornton - Emp/Fire/Pol | 19,820 | (211) | (211) | (42) | - | - |
| Sanbornton Public Library | 126 | (4) | (2) | - | - | - |
| Sandown - Emp/Fire/Pol | 17,035 | (241) | (241) | (49) | - | - |
| Sandown Public Library | 192 | (4) | (2) | - | - | - |
| Sandwich - Police/Fire | 5,287 | (60) | (60) | (12) | - | - |
| Sau 02 - Emp/Teach | 1,628 | (21) | (21) | (4) | - | - |
| Sau 03 - Emp/Teach | (71,304) | (1,314) | (1,314) | (270) | - | - |
| Sau 06 - Emp | 1,453 | (28) | (28) | (5) | - | - |
| Sau 07 - Emp/Teach | 1,096 | (27) | (27) | (6) | - | - |
| Sau 09 - Emp/Teach | 1,171 | (31) | (31) | (7) | - | - |
| Sau 10 (Derry Coop Sd) | (203,094) | (3,933) | (3,933) | (808) | - | - |
| Sau 13 - Emp | 2,270 | (24) | (24) | (6) | - | - |
| Sau 15 - Emp/Teach | 1,805 | (23) | (23) | (4) | - | - |
| Sau 16 - Emp/Teach | 1,626 | (78) | (78) | (16) | - | - |
| Sau 18 - Emp/Teach | (21,041) | (66) | (66) | (12) | - | - |
| Sau 19 - Emp/Teach | 285 | (63) | (63) | (13) | - | - |
| Sau 20 - Emp | 882 | (14) | (14) | (3) | - | - |
| Sau 21 - Emp/Teach | 2,419 | (29) | (29) | (5) | - | - |
| Sau 23 - Emp/Teach | (4,288) | (126) | (126) | (26) | - | - |
| Sau 24 - Emp/Teach | (3,274) | (101) | (101) | (21) | - | - |
| Sau 29 - Emp/Teach | 4,764 | (86) | (86) | (18) | - | - |
| Sau 34 - Emp/Teach | 1,050 | (18) | (18) | (4) | - | - |
| Sau 35 - Emp/Teach | (1,050) | (45) | (45) | (10) | - | - |
| Sau 39 - Emp | 2,626 | (41) | (41) | (9) | - | - |
| Sau 41 - Emp | 2,335 | (29) | (29) | (7) | - | - |
| Sau 42 | (597,829) | (11,318) | (11,318) | (2,324) | - | - |
| Sau 43 - Emp/Teach | - | - | - | - | - | - |
| Sau 44 - Emp/Teach | (1,528) | (131) | (131) | (27) | - | - |
| Sau 46 - Emp | 697 | (19) | (19) | (2) | - | - |
| Sau 48 - Emp/Teach | 1,926 | (38) | (38) | (7) | - | - |
| Sau 50 - Emp/Teach | 881 | (49) | (49) | (10) | - | - |
| Sau 53 - Emp/Teach | (10,135) | (278) | (278) | (56) | - | - |
| Sau 54 (Rochester Sd) | (316,826) | (4,500) | (4,500) | (925) | - | - |
| Sau 55 - Emp | 1,760 | (34) | (34) | (7) | - | - |
| Sau 56 - Emp/Teach | (102) | (44) | (44) | (10) | - | - |
| Sau 58 - Emp | 494 | (10) | (12) | (2) | - | - |
| Sau 61 - Emp | - | - | - | - | - | - |
| Sau 64 - Emp/Teach | (2,481) | - | - | - | - | - |
| Sau 67 - Emp/Teachers | (293) | (30) | (30) | (6) | - | - |
| Sau 70 - Emp | (434) | (37) | (37) | (8) | - | - |
| Sau 71 Emp/Teacher | (3,925) | - | - | - | - | - |
| Seabrook - Fire/Pol | 153,593 | (2,052) | (2,052) | (421) | - | - |
| Seabrook Sd (Sau 21) | (49,974) | (953) | (953) | (197) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|------------|----------|----------|----------|------|------------|
| Seacoast Charter Sch - Teach | \$ (2,634) | \$ (103) | \$ (103) | \$ (21) | \$ - | \$ - |
| Shaker Regional Sd - (Sau 80) | (75,044) | (1,516) | (1,516) | (310) | - | - |
| Shelburne - Emp | 232 | (3) | (4) | (1) | - | - |
| Somersworth - Emp/Fire/Pol | 89,070 | (1,241) | (1,241) | (254) | - | - |
| Somersworth Housing Authority | 780 | (15) | (15) | (2) | - | - |
| Somersworth Sd - (Sau 56) | (78,892) | (1,458) | (1,458) | (299) | - | - |
| Souhegan Coop Sd - (Sau 39) | (78,023) | (1,185) | (1,185) | (243) | - | - |
| South Hampton - Police | 3,014 | (41) | (41) | (8) | - | - |
| South Hampton Sd - (Sau 21) | (6,942) | (110) | (110) | (22) | - | - |
| Southern Nh Planning Comm | 80 | (15) | (15) | (3) | - | - |
| Springfield - Emp/Pol | 3,910 | (55) | (55) | (12) | - | - |
| Stark - Emp | 101 | (1) | (1) | - | - | - |
| Stark Sd - (Sau 58) | (1,666) | (30) | (30) | (6) | - | - |
| State Of New Hampshire | 1,497,036 | (91,527) | (91,495) | (18,803) | - | - |
| Stewartstown - Emp/Pol | 32 | (1) | (1) | - | - | - |
| Stewartstown Sd - (Sau 07) | (3,048) | (73) | (73) | (15) | - | - |
| Stoddard Sd - (Sau 24) | (2,516) | (51) | (51) | (10) | - | - |
| Strafford - Fire / Police | 8,783 | (143) | (143) | (29) | - | - |
| Strafford County - Emp/Pol | 289,333 | (3,332) | (3,332) | (684) | - | - |
| Strafford Sd (Sau 44) | (25,126) | (430) | (430) | (88) | - | - |
| Stratford - Emp | 155 | (5) | (2) | (1) | - | - |
| Stratford Sd - (Sau 58) | (4,082) | (83) | (83) | (17) | - | - |
| Stratham - Emp/Pol | 34,909 | (429) | (429) | (89) | - | - |
| Stratham Sd - (Sau 16) | (47,604) | (737) | (737) | (153) | - | - |
| Sugar Hill - Emp/Pol | 7,519 | (50) | (50) | (11) | - | - |
| Sullivan County - Emp/Pol | 66,198 | (1,019) | (1,019) | (208) | - | - |
| Sunapee - Emp/Pol | 13,816 | (197) | (197) | (41) | - | - |
| Sunapee Sd (Sau 85)- Emp/Teach | (39,098) | (753) | (753) | (154) | - | - |
| Sutton - Police | 6,427 | (82) | (82) | (17) | - | - |
| Swanzy - Police/Fire | 24,800 | (360) | (360) | (75) | - | - |
| Swnh District Fire Mutual Aid | 9,883 | (109) | (109) | (21) | - | - |
| Tamworth - Emp/Fire/Pol | 8,788 | (93) | (93) | (19) | - | - |
| Tamworth Sd - (Sau 13) | (19,784) | (363) | (363) | (75) | - | - |
| Thornton - Emp/Pol | 12,737 | (125) | (125) | (25) | - | - |
| Thornton Public Library | 68 | (1) | (1) | - | - | - |
| Thornton Sd - (Sau 48) | (9,836) | (278) | (278) | (57) | - | - |
| Tilton - Emp/Pol | 25,971 | (464) | (464) | (95) | - | - |
| Tilton-Northfield Fire Dist | 30,244 | (391) | (391) | (81) | - | - |
| Timberlane Reg Sd (Sau 55) | (264,413) | (4,665) | (4,665) | (957) | - | - |
| Troy - Emp/Pol | 1,406 | (62) | (62) | (13) | - | - |
| Troy Water And Sewer | 212 | (4) | (5) | (1) | - | - |
| Tuftonboro - Emp/Fire/Pol | 15,339 | (205) | (205) | (42) | - | - |
| Unity - Emp | 142 | (4) | (4) | (1) | - | - |
| Unity Sd - (Sau 06) | (2,984) | (83) | (83) | (17) | - | - |
| Village District Of Eastman | 363 | (6) | (8) | (1) | - | - |
| Village District Of Eidelweiss | 356 | (5) | (5) | (1) | - | - |
| Virtual Learning Academy Chart | (23,237) | (363) | (363) | (75) | - | - |
| Wakefield - Emp/Fire/Pol | 28,852 | (371) | (371) | (77) | - | - |
| Wakefield Sd - (Sau 101) | (19,933) | (411) | (411) | (84) | - | - |
| Walpole - Emp/Pol | 11,224 | (145) | (145) | (30) | - | - |

Schedule of Deferred Inflows and Outflows by Year

Schedule of Deferred Inflows and Outflows

| Entity | 2019 | 2020 | 2021 | 2022 | 2023 | Thereafter |
|--------------------------------|---------------------|---------------------|---------------------|--------------------|-------------|-------------|
| Warner - Emp/Pol | \$ 10,152 | \$ (127) | \$ (127) | \$ (27) | \$ - | \$ - |
| Warner Village Water District | 222 | (3) | (4) | (1) | - | - |
| Warren - Police | 3,001 | (21) | (21) | (4) | - | - |
| Warren Sd - (Sau 23) | (6,899) | (89) | (89) | (18) | - | - |
| Washington - Emp/Pol | 4,560 | (29) | (29) | (6) | - | - |
| Washington Sd - (Sau 34) | (2,704) | (50) | (50) | (10) | - | - |
| Waterville Estates Village Dis | 895 | (11) | (13) | (2) | - | - |
| Waterville Valley Emp/Fire/Pol | 12,932 | (185) | (185) | (38) | - | - |
| Waterville Valley Sd (Sau 48) | (1,295) | (62) | (62) | (13) | - | - |
| Weare - Emp/Pol | 24,509 | (303) | (303) | (62) | - | - |
| Weare Sd - (Sau 24) | (53,823) | (899) | (899) | (185) | - | - |
| Webster - Emp/Pol | 1,122 | (43) | (43) | (10) | - | - |
| Weeks Public Library | 189 | (3) | (4) | (1) | - | - |
| Wentworth Sd - (Sau 48) | (4,501) | (74) | (74) | (15) | - | - |
| Westmoreland - Emp | 268 | (6) | (7) | (1) | - | - |
| Westmoreland Sd - (Sau 29) | (6,626) | (139) | (139) | (27) | - | - |
| White Mtn Reg Sd - Emp/Teach | (69,641) | (1,297) | (1,297) | (266) | - | - |
| Whitefield - Emp/Pol/Fire | 9,177 | (140) | (140) | (28) | - | - |
| Wilmot - Emp/Pol | 2,479 | (35) | (35) | (7) | - | - |
| Wilton - Pol | 11,532 | (195) | (195) | (41) | - | - |
| Wilton-Lyndeborough (Sau 63) | (29,994) | (669) | (669) | (138) | - | - |
| Winchester - Emp/Pol | 12,720 | (182) | (182) | (39) | - | - |
| Winchester Sd - (Sau 94) | (17,468) | (422) | (422) | (86) | - | - |
| Windham - Emp/Fire/Pol | 119,454 | (1,694) | (1,694) | (347) | - | - |
| Windham Sd - (Sau 95) | (150,496) | (3,131) | (3,131) | (644) | - | - |
| Winnacunnet Coop Sd (Sau 21) | (76,389) | (1,590) | (1,590) | (326) | - | - |
| Winnisquam Reg Sd | (89,129) | (1,543) | (1,543) | (317) | - | - |
| Wolfeboro - Emp/Fire/Pol | 57,129 | (809) | (809) | (166) | - | - |
| Woodstock - Emp/Pol | 11,416 | (175) | (175) | (37) | - | - |
| Woodsville Fire District | 860 | (12) | (14) | (2) | - | - |
| Woodsville Water & Light Dept | 449 | (12) | (14) | (2) | - | - |
| Total for All Entities | \$ 2,233,591 | \$ (453,863) | \$ (453,863) | \$ (93,163) | \$ - | \$ - |

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