

New Hampshire Retirement System  
GASB Statement Nos. 68 and 75 Employer Reporting  
and Accounting Schedules  
June 30, 2024





January 14, 2025

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

Dear Board Members:

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

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

The total pension (OPEB) liability as of June 30, 2024 shown in this report is based on a roll-forward of the June 30, 2023 valuation. The calculation of the plan's liability for this report is not applicable for funding purposes of the plan. A calculation of the plan's liability for purposes other than satisfying the requirements of GASB Statement Nos. 68 and 75 may produce significantly different results. This report may be provided to parties other than the NHRS only in its entirety and only with the permission of the NHRS. GRS is not responsible for unauthorized use of this report.

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

This report complements the actuarial valuation report that we provided to the Board and should be considered in conjunction with that report. Please see the Annual Comprehensive Financial Report (ACFR) as of June 30, 2024 and the funding valuation report as of June 30, 2023 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions.

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

This report was prepared using our proprietary valuation model and related software which, in our professional judgment, has the capability to provide results that are consistent with the purposes of the valuation, and has no material limitations or known weaknesses. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

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

Respectfully submitted,  
Gabriel, Roeder, Smith & Company



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## SECTION A

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### **GASB STATEMENT No. 68 PENSION INFORMATION**

# Executive Summary – Pension as of June 30, 2024

	<b>Total</b>
Actuarial Valuation Date	June 30, 2023
Measurement Date of the Net Pension Liability	June 30, 2024

## Membership as of June 30, 2023

Number of	
- Retirees and Beneficiaries*	43,603
- Inactive, Nonretired Members	3,266
- Active Members	48,589
- Non-Vested Inactive Members	18,826
- Total	114,284
Covered Payroll (reported payroll for the June 30, 2024 valuation)	\$ 3,381,486,890

## Net Pension Liability

Total Pension Liability	\$ 17,475,417,679
Plan Fiduciary Net Position	12,289,878,740
Net Pension Liability	\$ 5,185,538,939
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	70.33%
Net Pension Liability as a Percentage of Covered Payroll	153.35%

## Development of the Single Discount Rate

Single Discount Rate	6.75%
Long-Term Expected Rate of Investment Return	6.75%
Long-Term Municipal Bond Rate**	3.97%
Last year ending June 30 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124

<b>Total Pension Expense</b>	<b>\$ 577,802,496</b>
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## Deferred Outflows of Resources and Deferred Inflows of Resources

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 115,438,042	\$ 1,042,668
Changes in assumptions	\$ -	\$ 60,689,393
Net difference between projected and actual earnings on pension plan investments	\$ 585,523,562	\$ 657,911,176
<b>Total</b>	<b>\$ 700,961,604</b>	<b>\$ 719,643,237</b>

\* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2023 include 4,014 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.

\*\* Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024. In describing this index, Fidelity notes that the municipal curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.



# Discussion

## Current Year Experience

There was a gain on the plan fiduciary net position of \$221.6 million and a loss on the total pension liability of \$50.6 million. Pension expenses increased over last year's due in part to this net loss.

## Accounting Standard

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

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

## Financial Statements

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

Paragraph 57 of GASB Statement No. 68 says, "Contributions to the pension plan from the employer subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period should be reported as a deferred outflow of resources related to pensions." The information contained in this report does not incorporate any contributions made to NHRS subsequent to the measurement date of June 30, 2024.

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

## Notes to Financial Statements

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

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

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



## Required Supplementary Information

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

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

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

## Timing of the Valuation

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

The total pension liability shown in this report is based on an actuarial valuation performed as of June 30, 2023 and a measurement date of June 30, 2024. The total pension liability was rolled forward from June 30, 2023 to June 30, 2024. The plan fiduciary net position was determined as of June 30, 2024. Note that the beginning of year total pension liability as of June 30, 2023 was rolled forward from June 30, 2022.

## Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.97% (based on the 20-Year Municipal GO AA Index for June 2024); and the resulting Single Discount Rate is 6.75%.

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

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

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

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

## **Limitations of Assets as a Percent of Total Pension Liability Measurements**

This report includes a measure of the plan fiduciary net position as a percent of total pension liability (70.33%). Unless otherwise indicated, with regard to any such measurements presented in this report:

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

## **Limitation of Project Scope**

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

## Statement of Pension Expense under GASB Statement No. 68

### Fiscal Year Ended June 30, 2024

1. Service Cost	\$ 341,709,531
2. Interest on the Total Pension Liability	1,128,292,969
3. Current-Period Benefit Changes	0
4. Member Contributions	(268,502,372)
5. Projected Earnings on Plan Investments	(768,133,550)
6. Pension Plan Administrative Expense	10,929,701
7. Other Changes in Plan Fiduciary Net Position	(6,547,594)
8. Recognition of Beginning Deferred Outflows (Inflows) Due to Liabilities	208,322,935
9. Recognition of Beginning Deferred Outflows (Inflows) Due to Assets	(68,269,124)
<b>10. Total Pension Expense</b>	<b>\$ 577,802,496</b>

# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2024

## A. Outflows (Inflows) of Resources Due to Liabilities

1. Difference between expected and actual experience of the Total Pension Liability (gains) or losses	\$ 50,577,976
2. Assumption Changes (gains) or losses	\$ (76,691,448)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years} *	4.7926
4. Outflow (Inflow) of Resources to be recognized in the current pension expense for the difference between expected and actual experience of the Total Pension Liability	\$ 10,553,348
5. Outflow (Inflow) of Resources to be recognized in the current pension expense for Assumption Changes	\$ (16,002,055)
6. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Liabilities	\$ (5,448,707)
7. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for the difference between expected and actual experience of the Total Pension Liability	\$ 40,024,628
8. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses for Assumption Changes	\$ (60,689,393)
9. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Liabilities	\$ (20,664,765)

## B. Outflows (Inflows) of Resources Due to Assets

1. Net difference between projected and actual earnings on pension plan investments (gains) or losses	\$ (221,617,341)
2. Recognition period for Assets {in years}	5.0000
3. Outflow (Inflow) of Resources to be recognized in the current pension expense due to Assets	\$ (44,323,468)
4. Deferred Outflow (Inflow) of Resources to be recognized in future pension expenses due to Assets	\$ (177,293,873)

\* *Average Expected Remaining Service Lifetime (AERSL), which is used for the initial period in the recognition of outflows and inflows resulting from experience and assumptions changes, is calculated excluding 4,014 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.*

# Statement of Outflows and Inflows

## Arising from Current and Prior Reporting Periods

### Fiscal Year Ended June 30, 2024

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Due to Liabilities	\$ 225,532,200	\$ 17,209,265	\$ 208,322,935
2. Due to Assets	404,265,403	472,534,527	(68,269,124)
3. Total	<u>\$ 629,797,603</u>	<u>\$ 489,743,792</u>	<u>\$ 140,053,811</u>

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

	Outflows of Resources	Inflows of Resources	Net Outflows of Resources
1. Differences between expected and actual experience	\$ 78,188,388	\$ 1,207,210	\$ 76,981,178
2. Assumption Changes	147,343,812	16,002,055	131,341,757
3. Net difference between projected and actual earnings on pension plan investments	404,265,403	472,534,527	(68,269,124)
4. Total	<u>\$ 629,797,603</u>	<u>\$ 489,743,792</u>	<u>\$ 140,053,811</u>

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

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
1. Differences between expected and actual experience	\$ 115,438,042	\$ 1,042,668	\$ 114,395,374
2. Assumption Changes	-	60,689,393	(60,689,393)
3. Net difference between projected and actual earnings on pension plan investments	585,523,562	657,911,176	(72,387,614)
4. Total	<u>\$ 700,961,604</u>	<u>\$ 719,643,237</u>	<u>\$ (18,681,633)</u>

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

Year Ending June 30	Net Deferred Outflows of Resources
2025	\$ (156,126,678)
2026	245,735,348
2027	(59,648,190)
2028	(48,642,113)
2029	0
Thereafter	0
Total	<u>\$ (18,681,633)</u>

## Outflows and Inflows Recognition Detail

### Fiscal Year Ended June 30, 2024

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities</b>					
2020	\$ 198,104,071	4.9339	\$ 37,497,595	\$ -	0.0000
2021	(5,871,508)	4.8637	(1,207,210)	(1,042,668)	0.8637
2022	37,806,852	4.8476	7,799,087	14,409,591	1.8476
2023	105,680,539	4.7309	22,338,358	61,003,823	2.7309
2024	50,577,976	4.7926	10,553,348	40,024,628	3.7926
<b>Total</b>			<b>\$ 76,981,178</b>	<b>\$ 114,395,374</b>	
<b>Deferred Outflow (Inflow) Due to Assumption Changes</b>					
2020	\$ 778,434,124	4.9339	\$ 147,343,812	\$ -	0.0000
2021	-	4.8637	-	-	0.8637
2022	-	4.8476	-	-	1.8476
2023	-	4.7309	-	-	2.7309
2024	(76,691,448)	4.7926	(16,002,055)	(60,689,393)	3.7926
<b>Total</b>			<b>\$ 131,341,757</b>	<b>\$ (60,689,393)</b>	
<b>Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments</b>					
2020	\$ 557,518,106	5.0000	\$ 111,503,622	\$ -	0.0000
2021	(2,010,039,697)	5.0000	(402,007,939)	(402,007,941)	1.0000
2022	1,463,808,905	5.0000	292,761,781	585,523,562	2.0000
2023	(131,015,602)	5.0000	(26,203,120)	(78,609,362)	3.0000
2024	(221,617,341)	5.0000	(44,323,468)	(177,293,873)	4.0000
<b>Total</b>			<b>\$ (68,269,124)</b>	<b>\$ (72,387,614)</b>	

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

# Schedule of Changes in the Employer's Net Pension Liability and Related Ratios

## Last 10 Fiscal Years

Fiscal Year Ending	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
<b>Total Pension Liability</b>										
Service Cost	\$ 341,709,531	\$ 332,275,622	\$ 321,589,002	\$ 319,295,943	\$ 310,678,283	\$ 275,380,260	\$ 269,751,007	\$ 262,626,490	\$ 266,379,101	\$ 243,964,955
Interest on the Total Pension Liability	1,128,292,969	1,087,517,643	1,056,221,936	1,026,952,855	994,537,325	970,599,109	936,988,169	906,200,904	875,246,755	847,646,050
Benefit Changes	-	86,209,933	10,793,500	-	69,354,791	-	-	-	-	-
Difference between expected and actual experience of the Total Pension Liability	50,577,976	105,680,539	37,806,852	(5,871,508)	198,104,071	(111,250,355)	39,112,535	(19,046,986)	18,403,928	(106,715,500)
Assumption Changes	(76,691,448)	-	-	-	778,434,124	-	-	-	815,022,527	-
Benefit Payments	(1,000,616,374)	(971,121,035)	(913,994,579)	(858,210,462)	(816,708,118)	(780,906,714)	(741,752,669)	(706,303,846)	(670,359,868)	(631,310,997)
Refunds	(25,519,573)	(27,386,598)	(23,726,778)	(19,883,792)	(23,312,151)	(23,464,493)	(24,010,459)	(23,408,460)	(24,233,277)	(26,344,739)
<b>Net Change in Total Pension Liability</b>	<b>\$ 417,753,081</b>	<b>\$ 613,176,104</b>	<b>\$ 488,689,933</b>	<b>\$ 462,283,036</b>	<b>\$ 1,511,088,325</b>	<b>\$ 330,357,807</b>	<b>\$ 480,088,583</b>	<b>\$ 420,068,102</b>	<b>\$ 1,280,459,166</b>	<b>\$ 327,239,769</b>
<b>Total Pension Liability - Beginning</b>	<b>\$ 17,057,664,598</b>	<b>\$ 16,444,488,494</b>	<b>\$ 15,955,798,561</b>	<b>\$ 15,493,515,525</b>	<b>\$ 13,982,427,200</b>	<b>\$ 13,652,069,393</b>	<b>\$ 13,171,980,810</b>	<b>\$ 12,751,912,708</b>	<b>\$ 11,471,453,542</b>	<b>\$ 11,144,213,773</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 17,475,417,679</b>	<b>\$ 17,057,664,598</b>	<b>\$ 16,444,488,494</b>	<b>\$ 15,955,798,561</b>	<b>\$ 15,493,515,525</b>	<b>\$ 13,982,427,200</b>	<b>\$ 13,652,069,393</b>	<b>\$ 13,171,980,810</b>	<b>\$ 12,751,912,708</b>	<b>\$ 11,471,453,542</b>
<b>Plan Fiduciary Net Position</b>										
Allocable Contributions - Employer**	\$ 602,758,799	\$ 601,349,406	\$ 579,015,074	\$ 459,426,324	\$ 444,242,009	\$ 435,181,608	\$ 422,657,700	\$ 366,343,344	\$ 358,079,066	\$ 335,488,145
Contributions - Member	268,502,372	254,678,553	243,981,535	236,878,931	229,725,742	223,995,134	217,571,830	213,060,827	207,949,398	204,063,168
Pension Plan Net Investment Income	989,750,891	850,473,408	(690,177,440)	2,617,660,628	101,039,189	488,269,838	717,090,294	978,594,418	61,877,808	249,804,954
Benefit Payments	(1,000,616,374)	(971,121,035)	(913,994,579)	(858,210,462)	(816,708,118)	(780,906,714)	(741,752,669)	(706,303,846)	(670,359,868)	(631,310,997)
Refunds	(25,519,573)	(27,386,598)	(23,726,778)	(19,883,792)	(23,312,151)	(23,464,493)	(24,010,459)	(23,408,460)	(24,233,277)	(26,344,739)
Pension Plan Administrative Expense	(10,929,701)	(9,637,702)	(9,523,523)	(8,417,145)	(8,281,785)	(7,436,447)	(7,767,254)	(7,670,827)	(7,061,317)	(7,581,315)
Other***	6,547,594	52,671,690	(1,096,619)	(939,585)	(112,975)	(1,733,372)	(910,445)	(944,848)	(1,860,891)	(4,820,785)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>\$ 830,494,008</b>	<b>\$ 751,027,722</b>	<b>\$ (815,522,330)</b>	<b>\$ 2,426,514,899</b>	<b>\$ (73,408,089)</b>	<b>\$ 333,905,554</b>	<b>\$ 582,878,997</b>	<b>\$ 819,670,608</b>	<b>\$ (75,609,081)</b>	<b>\$ 119,298,431</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>\$ 11,459,384,732</b>	<b>\$ 10,708,357,010</b>	<b>\$ 11,523,879,340</b>	<b>\$ 9,097,364,441</b>	<b>\$ 9,170,772,530</b>	<b>\$ 8,836,866,976</b>	<b>\$ 8,253,987,979</b>	<b>\$ 7,434,317,371</b>	<b>\$ 7,509,926,452</b>	<b>\$ 7,390,628,021</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 12,289,878,740</b>	<b>\$ 11,459,384,732</b>	<b>\$ 10,708,357,010</b>	<b>\$ 11,523,879,340</b>	<b>\$ 9,097,364,441</b>	<b>\$ 9,170,772,530</b>	<b>\$ 8,836,866,976</b>	<b>\$ 8,253,987,979</b>	<b>\$ 7,434,317,371</b>	<b>\$ 7,509,926,452</b>
<b>Net Pension Liability - Ending (a) - (b)</b>	<b>\$ 5,185,538,939</b>	<b>\$ 5,598,279,866</b>	<b>\$ 5,736,131,484</b>	<b>\$ 4,431,919,221</b>	<b>\$ 6,396,151,084</b>	<b>\$ 4,811,654,670</b>	<b>\$ 4,815,202,417</b>	<b>\$ 4,917,992,831</b>	<b>\$ 5,317,595,337</b>	<b>\$ 3,961,527,090</b>
<b>Plan Fiduciary Net Position as a Percentage of Total Pension Liability</b>	70.33 %	67.18 %	65.12 %	72.22 %	58.72 %	65.59 %	64.73 %	62.66 %	58.30 %	65.47 %
<b>Covered-Employee Payroll*</b>	\$3,381,486,890	\$3,178,096,144	\$3,077,583,995	\$ 2,972,968,504	\$ 2,894,708,279	\$ 2,825,006,022	\$ 2,752,235,069	\$ 2,667,611,532	\$ 2,601,403,606	\$ 2,575,031,210
<b>Net Pension Liability as a Percentage of Covered-Employee Payroll</b>	153.35 %	176.15 %	186.38 %	149.07 %	220.96 %	170.32 %	174.96 %	184.36 %	204.41 %	153.84 %

**Notes to Schedule:**

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

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

\*\*\* Includes custodial, professional and non-investment expenses, contributions other than for contribution effort, and appropriations from the State General Fund for legislated benefit changes.



## Schedule of Contributions Last 10 Fiscal Years

FY Ending June 30,	Actuarially Determined Contribution*	Actual Contribution*	Contribution Deficiency (Excess)	Covered Payroll**	Actual Contribution as a % of Covered Payroll
2015	\$ 332,294,226	\$ 332,294,226	\$ -	\$ 2,575,031,210	12.90%
2016	357,481,725	357,481,725	-	2,601,403,606	13.74%
2017	366,653,014	366,653,014	-	2,667,611,532	13.74%
2018	422,659,079	422,659,079	-	2,752,235,069	15.36%
2019	434,407,178	434,407,178	-	2,825,006,022	15.38%
2020	445,021,693	445,021,693	-	2,894,708,279	15.37%
2021	459,277,447	459,277,447	-	2,972,968,504	15.45%
2022	579,028,230	579,028,230	-	3,077,583,995	18.81%
2023	655,093,369	655,093,369	-	3,178,096,144	20.61%
2024	612,453,937	612,453,937	-	3,381,486,890	18.11%

\* We do not compute a dollar amount for the Actuarially Determined Contribution. It is our understanding that employers contribute the Actuarially Determined Contribution. The amount shown in this column, therefore, matches the actual contributions. Contributions other than the Actuarially Determined Contributions are accounted for separately. The actual contribution reflects the amount contributed as of June 30, as reported in the June 30, 2024 ACFR/GASB Statement Nos. 67 and 74 report. The employer contributions found on page 10 are the contributions reported for purposes of determining the GASB Statement No. 68 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

<b>Valuation Date</b>	Actuarially determined contribution rates for the 2024-2025 biennium were determined based on the June 30, 2021 actuarial valuation. Actuarially determined contribution rates for the 2026-2027 biennium were determined based on the June 30, 2023 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the closed statutory amortization periods.
<b>Notes</b>	The roll-forward of total pension liability from June 30, 2023 to June 30, 2024 reflects expected service cost and interest reduced by actual benefit payments.
<b>Methods and Assumptions:</b>	
Actuarial Cost Method	Entry-Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Multiple periods of 16-20 years; the unfunded liability as of June 30, 2017 shall be amortized through 2039. Each subsequent change in liability as calculated in odd-numbered years shall be separately amortized over a fixed period of no longer than 20 years.
Asset Valuation Method	5-year smoothed fair value for funding purposes; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year (2.25% for Teachers) in the 2021 valuation
Salary Increases	5.4% average, including inflation
Investment Rate of Return	6.75% per year, net of investment expenses, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2015-2019 Experience Study.
Mortality	Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each member classification (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
<b>Other Information:</b>	
<b>Notes</b>	The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2024-2025 biennium.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 61 of the June 30, 2024 ACFR and GASB Statement No. 67 and No. 74 report dated December 12, 2024. Actuarial assumptions for contributions made in the year ending June 30, 2024 can be found in the June 30, 2021 actuarial valuation report.

## Summary of Pension Participant Data as of June 30, 2023

For purposes of GASB Statement No. 68 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2024 Total Pension Liability is based on a roll-forward of the June 30, 2023 valuation. A brief summary of the June 30, 2023 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits*	43,603
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	3,266
Active Plan Members	48,589
Non-Vested Inactive Members	<u>18,826</u>
Total Plan Members	114,284

*\* Number counts for inactive plan members or beneficiaries receiving benefits as of June 30, 2023 include 4,014 additional data records which have resulted from additional annuities, survivor benefits, or members having benefits in more than one valuation group.*

Additional information regarding the covered population as of June 30, 2023 may be found in the ACFR Schedules, GASB Statement Nos. 67 and 74 Plan Reporting and Accounting Schedules report issued December 1, 2023.

## Single Discount Rate

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

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

Measurement	Net Pension Liability			Single Discount Rate Assumption	
	Date		Current Single		
	June 30	1% Decrease	Discount Rate		1% Increase
	2015	\$5,214,835,524	\$3,961,527,090	\$2,893,074,359	7.75%
	2016	6,832,747,755	5,317,595,337	4,061,016,509	7.25%
	2017	6,479,208,704	4,917,992,831	3,638,638,217	7.25%
	2018	6,406,666,255	4,815,202,417	3,481,507,071	7.25%
	2019	6,443,003,824	4,811,654,670	3,463,357,380	7.25%
	2020	8,280,412,543	6,396,151,084	4,856,459,957	6.75%
	2021	6,338,151,561	4,431,919,221	2,841,810,253	6.75%
	2022	7,696,442,274	5,736,131,484	4,106,314,531	6.75%
	2023	7,596,188,009	5,598,279,866	3,891,189,564	6.75%
	2024	7,249,971,484	5,185,538,939	3,465,803,141	6.75%

## Calculation of the Single Discount Rate

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

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

The determination of the discount rate is done at the plan level. Our understanding is that all pension assets are available to pay the pension benefits of the four-member classifications so there is one plan for the discount rate calculation. For the purpose of this valuation, the expected rate of return on pension plan investments is 6.75%; the municipal bond rate is 3.97% (based on the June 2024 20-Year Municipal GO AA Index); and the resulting single discount rate is 6.75%.

The tables in this section provide background for the development of the SDR.

The **Projection of Contributions** table shows the development of expected contributions in future years. Service Cost contributions for future hires after June 30, 2024 are not included (nor are their liabilities).

The **Projection of Plan Fiduciary Net Position** table shows the development of expected asset levels in future years after June 30, 2024.

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

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

# Single Discount Rate Development Projection of Contributions Beginning July 1, 2024\* (Years 1-50 only)

Year	Payroll for Current Employees	Contributions from Current Employees	Employer Service Cost and Expense Contributions	UAL Contributions	Total Contributions
0	\$ 3,381,486,890				
1	3,372,921,686	\$ 234,645,699	\$ 106,126,805	\$ 490,038,129	\$ 830,810,632
2	3,235,746,703	225,421,671	99,949,503	487,900,951	813,272,124
3	3,113,940,411	217,198,884	94,239,105	501,493,659	812,931,648
4	3,003,300,263	209,693,535	88,997,405	483,922,831	782,613,771
5	2,897,126,232	202,488,999	83,999,936	497,410,472	783,899,407
6	2,790,118,320	195,209,278	79,058,054	511,276,993	785,544,325
7	2,681,088,923	187,760,129	74,131,898	525,533,113	787,425,140
8	2,573,385,926	180,404,244	69,374,832	540,189,863	789,968,939
9	2,466,826,381	173,162,311	64,798,843	555,258,584	793,219,738
10	2,360,545,395	165,970,914	60,353,433	570,750,943	797,075,290
11	2,255,627,778	158,893,203	56,073,504	586,678,936	801,645,642
12	2,151,765,234	151,935,884	51,944,282	603,054,906	806,935,071
13	2,050,103,158	145,178,412	48,035,094	619,891,547	813,105,053
14	1,951,603,970	138,636,640	44,380,564	637,201,909	820,219,113
15	1,856,067,499	132,279,643	40,942,470	654,999,424	828,221,538
16	1,762,115,248	126,011,235	37,649,770	81,467,351	245,128,356
17	1,669,939,490	119,802,390	34,505,557	83,766,451	238,074,398
18	1,579,026,789	113,597,944	31,476,903	-	145,074,847
19	1,489,176,787	107,388,139	28,556,133	-	135,944,272
20	1,400,030,991	101,118,736	25,740,724	-	126,859,460
21	1,309,904,154	94,647,688	22,955,344	-	117,603,032
22	1,220,275,188	88,072,079	20,249,949	-	108,322,027
23	1,130,106,973	81,320,606	17,612,667	-	98,933,273
24	1,040,143,475	74,434,818	15,068,914	-	89,503,732
25	952,856,820	67,687,360	12,737,220	-	80,424,580
26	869,308,912	61,262,763	10,656,971	-	71,919,734
27	789,527,781	55,146,370	8,806,978	-	63,953,348
28	712,604,344	49,284,416	7,164,319	-	56,448,735
29	637,549,786	43,655,959	5,725,000	-	49,380,959
30	566,317,778	38,413,945	4,500,603	-	42,914,549
31	498,370,242	33,516,219	3,464,112	-	36,980,331
32	434,688,019	28,984,561	2,619,426	-	31,603,987
33	375,726,627	24,840,351	1,932,118	-	26,772,469
34	320,499,855	21,018,191	1,370,464	-	22,388,654
35	269,853,901	17,569,205	940,130	-	18,509,334
36	225,453,624	14,581,256	628,741	-	15,209,997
37	185,535,181	11,914,473	418,743	-	12,333,216
38	149,655,091	9,545,832	265,437	-	9,811,269
39	117,653,450	7,444,542	172,285	-	7,616,828
40	89,282,986	5,589,801	138,036	-	5,727,837
41	66,508,042	4,123,131	123,112	-	4,246,243
42	48,398,754	2,944,540	134,962	-	3,079,502
43	35,590,655	2,120,387	132,216	-	2,252,604
44	26,240,281	1,562,791	87,725	-	1,650,516
45	18,708,412	1,112,657	57,813	-	1,170,470
46	13,128,440	779,850	36,591	-	816,441
47	9,138,518	544,377	18,757	-	563,134
48	6,538,007	392,400	5,310	-	397,710
49	4,540,986	275,498	(3,797)	-	271,702
50	2,963,059	183,577	(11,242)	-	172,335

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



# Single Discount Rate Development

## Projection of Plan Fiduciary Net Position

### Beginning July 1, 2024\*

#### (Years 1-50)

Year		Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.75%	Projected Ending Plan Net Position
		(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$	12,289,878,740	\$ 830,810,632	\$ 1,091,719,829	\$ 11,805,226	\$ 820,512,992	\$ 12,837,677,309
2		12,837,677,309	813,272,124	1,127,587,457	11,325,113	855,732,309	13,367,769,172
3		13,367,769,172	812,931,648	1,161,745,094	10,898,791	890,382,363	13,898,439,298
4		13,898,439,298	782,613,771	1,196,252,737	10,511,551	924,063,315	14,398,352,095
5		14,398,352,095	783,899,407	1,231,158,464	10,139,942	956,703,615	14,897,656,712
6		14,897,656,712	785,544,325	1,266,326,886	9,765,414	989,306,167	15,396,414,904
7		15,396,414,904	787,425,140	1,300,673,813	9,383,811	1,021,907,174	15,895,689,594
8		15,895,689,594	789,968,939	1,332,376,868	9,006,851	1,054,652,675	16,398,927,489
9		16,398,927,489	793,219,738	1,363,276,369	8,633,892	1,087,715,707	16,907,952,674
10		16,907,952,674	797,075,290	1,395,494,938	8,261,909	1,121,145,635	17,422,416,752
11		17,422,416,752	801,645,642	1,426,446,534	7,894,697	1,155,008,323	17,944,729,486
12		17,944,729,486	806,935,071	1,455,232,507	7,531,178	1,189,496,441	18,478,397,314
13		18,478,397,314	813,105,053	1,481,771,156	7,175,361	1,224,854,615	19,027,410,465
14		19,027,410,465	820,219,113	1,506,449,841	6,830,614	1,261,341,321	19,595,690,444
15		19,595,690,444	828,221,538	1,528,492,890	6,496,236	1,299,245,187	20,188,168,042
16		20,188,168,042	245,128,356	1,548,637,542	6,167,403	1,319,221,500	20,197,712,953
17		20,197,712,953	238,074,398	1,566,901,370	5,844,788	1,319,035,969	20,182,077,162
18		20,182,077,162	145,074,847	1,582,869,682	5,526,594	1,314,373,502	20,053,129,234
19		20,053,129,234	135,944,272	1,596,790,561	5,212,119	1,304,914,673	19,891,985,500
20		19,891,985,500	126,859,460	1,607,223,234	4,900,108	1,293,399,870	19,700,121,488
21		19,700,121,488	117,603,032	1,614,868,583	4,584,665	1,279,898,401	19,478,169,674
22		19,478,169,674	108,322,027	1,619,825,518	4,270,963	1,264,454,384	19,226,849,604
23		19,226,849,604	98,933,273	1,622,270,364	3,955,374	1,247,107,894	18,946,665,033
24		18,946,665,033	89,503,732	1,621,732,391	3,640,502	1,227,910,699	18,638,706,571
25		18,638,706,571	80,424,580	1,617,511,628	3,334,999	1,206,972,351	18,305,256,876
26		18,305,256,876	71,919,734	1,610,979,522	3,042,581	1,184,408,712	17,947,563,219
27		17,947,563,219	63,953,348	1,602,290,602	2,763,347	1,160,297,648	17,566,760,266
28		17,566,760,266	56,448,735	1,592,293,123	2,494,115	1,134,685,147	17,163,106,910
29		17,163,106,910	49,380,959	1,582,263,174	2,231,424	1,107,545,608	16,735,538,879
30		16,735,538,879	42,914,549	1,571,618,478	1,982,112	1,078,831,757	16,283,684,594
31		16,283,684,594	36,980,331	1,560,596,959	1,744,296	1,048,508,381	15,806,832,050
32		15,806,832,050	31,603,987	1,547,708,530	1,521,408	1,016,577,627	15,305,783,726
33		15,305,783,726	26,772,469	1,532,157,692	1,315,043	983,119,586	14,782,203,046
34		14,782,203,046	22,388,654	1,514,042,403	1,121,749	948,240,177	14,237,667,726
35		14,237,667,726	18,509,334	1,492,909,764	944,489	912,062,719	13,674,385,527
36		13,674,385,527	15,209,997	1,467,407,237	789,088	874,783,452	13,096,182,650
37		13,096,182,650	12,333,216	1,438,796,799	649,373	836,613,726	12,505,683,420
38		12,505,683,420	9,811,269	1,407,555,137	523,793	797,712,660	11,905,128,419
39		11,905,128,419	7,616,828	1,373,284,308	411,787	758,243,817	11,297,292,970
40		11,297,292,970	5,727,837	1,336,411,517	312,490	718,379,645	10,684,676,445
41		10,684,676,445	4,246,243	1,295,404,583	232,778	678,342,875	10,071,628,201
42		10,071,628,201	3,079,502	1,249,837,345	169,396	638,438,271	9,463,139,233
43		9,463,139,233	2,252,604	1,200,058,093	124,567	598,991,919	8,864,201,095
44		8,864,201,095	1,650,516	1,148,480,693	91,841	560,257,006	8,277,536,083
45		8,277,536,083	1,170,470	1,096,322,457	65,479	522,373,653	7,704,692,270
46		7,704,692,270	816,441	1,043,297,176	45,950	485,455,972	7,147,621,558
47		7,147,621,558	563,134	989,615,856	31,985	449,627,915	6,608,164,766
48		6,608,164,766	397,710	935,791,306	22,883	414,996,309	6,087,744,596
49		6,087,744,596	271,702	882,347,474	15,893	381,638,273	5,587,291,203
50		5,587,291,203	172,335	829,409,760	10,371	349,612,028	5,107,655,435

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



# Single Discount Rate Development

## Projection of Plan Fiduciary Net Position

### Beginning July 1, 2024 (Concluded)\*

#### (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.75%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 5,107,655,435	\$ 104,777	\$ 777,083,765	\$ 6,440	\$ 318,971,668	\$ 4,649,641,674
52	4,649,641,674	61,883	725,504,638	3,818	289,766,773	4,213,961,875
53	4,213,961,875	36,284	674,801,062	2,254	262,040,893	3,801,235,736
54	3,801,235,736	19,019	625,166,559	1,183	235,829,152	3,411,916,166
55	3,411,916,166	7,054	576,750,301	438	211,157,076	3,046,329,557
56	3,046,329,557	1,292	529,670,402	81	188,042,802	2,704,703,169
57	2,704,703,169	-	484,070,586	-	166,496,845	2,387,129,428
58	2,387,129,428	-	440,105,920	-	146,520,197	2,093,543,705
59	2,093,543,705	-	397,913,524	-	128,103,902	1,823,734,083
60	1,823,734,083	-	357,616,301	-	111,229,577	1,577,347,360
61	1,577,347,360	-	319,331,580	-	95,869,484	1,353,885,264
62	1,353,885,264	-	283,169,172	-	81,986,346	1,152,702,438
63	1,152,702,438	-	249,229,936	-	69,533,251	973,005,753
64	973,005,753	-	217,601,348	-	58,453,759	813,858,164
65	813,858,164	-	188,352,809	-	48,682,317	674,187,673
66	674,187,673	-	161,532,898	-	40,144,951	552,799,726
67	552,799,726	-	137,165,632	-	32,760,231	448,394,324
68	448,394,324	-	115,247,546	-	26,440,523	359,587,301
69	359,587,301	-	95,746,186	-	21,093,473	284,934,589
70	284,934,589	-	78,598,414	-	16,623,703	222,959,878
71	222,959,878	-	63,710,978	-	12,934,656	172,183,556
72	172,183,556	-	50,960,534	-	9,930,556	131,153,578
73	131,153,578	-	40,195,998	-	7,518,403	98,475,983
74	98,475,983	-	31,243,899	-	5,609,865	72,841,949
75	72,841,949	-	23,915,269	-	4,122,871	53,049,550
76	53,049,550	-	18,014,130	-	2,982,795	38,018,215
77	38,018,215	-	13,343,637	-	2,123,235	26,797,813
78	26,797,813	-	9,711,248	-	1,486,449	18,573,015
79	18,573,015	-	6,937,879	-	1,023,348	12,658,484
80	12,658,484	-	4,863,294	-	692,992	8,488,182
81	8,488,182	-	3,344,716	-	461,911	5,605,377
82	5,605,377	-	2,257,589	-	303,413	3,651,201
83	3,651,201	-	1,496,708	-	196,767	2,351,260
84	2,351,260	-	976,014	-	126,307	1,501,554
85	1,501,554	-	627,440	-	80,525	954,638
86	954,638	-	398,932	-	51,194	606,900
87	606,900	-	251,971	-	32,601	387,529
88	387,529	-	158,944	-	20,881	249,467
89	249,467	-	100,718	-	13,495	162,244
90	162,244	-	64,474	-	8,811	106,581
91	106,581	-	41,864	-	5,804	70,522
92	70,522	-	27,607	-	3,844	46,759
93	46,759	-	18,458	-	2,543	30,844
94	30,844	-	12,453	-	1,669	20,060
95	20,060	-	8,424	-	1,074	12,710
96	12,710	-	5,680	-	669	7,699
97	7,699	-	3,793	-	394	4,300
98	4,300	-	2,498	-	207	2,009
99	2,009	-	1,638	-	81	452
100	452	-	436	-	16	32

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



# Single Discount Rate Development

## Present Values of Projected Benefit Payments

### Beginning July 1, 2024 (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v^((a)-.5)	(g)=(e)*vf ^((a)-.5)	(h)=(c)/(1+sdr)^(a-.5)
1	\$ 12,289,878,740	\$ 1,091,719,829	\$ 1,091,719,829	\$ -	\$ 1,056,640,509	\$ -	\$ 1,056,640,509
2	12,837,677,309	1,127,587,457	1,127,587,457	-	1,022,347,198	-	1,022,347,198
3	13,367,769,172	1,161,745,094	1,161,745,094	-	986,713,654	-	986,713,654
4	13,898,439,298	1,196,252,737	1,196,252,737	-	951,777,320	-	951,777,320
5	14,398,352,095	1,231,158,464	1,231,158,464	-	917,610,720	-	917,610,720
6	14,897,656,712	1,266,326,886	1,266,326,886	-	884,142,907	-	884,142,907
7	15,396,414,904	1,300,673,813	1,300,673,813	-	850,701,410	-	850,701,410
8	15,895,689,594	1,332,376,868	1,332,376,868	-	816,334,134	-	816,334,134
9	16,398,927,489	1,363,276,369	1,363,276,369	-	782,450,541	-	782,450,541
10	16,907,952,674	1,395,494,938	1,395,494,938	-	750,297,277	-	750,297,277
11	17,422,416,752	1,426,446,534	1,426,446,534	-	718,443,664	-	718,443,664
12	17,944,729,486	1,455,232,507	1,455,232,507	-	686,596,721	-	686,596,721
13	18,478,397,314	1,481,771,156	1,481,771,156	-	654,911,460	-	654,911,460
14	19,027,410,465	1,506,449,841	1,506,449,841	-	623,717,955	-	623,717,955
15	19,595,690,444	1,528,492,890	1,528,492,890	-	592,828,548	-	592,828,548
16	20,188,168,042	1,548,637,542	1,548,637,542	-	562,662,001	-	562,662,001
17	20,197,712,953	1,566,901,370	1,566,901,370	-	533,299,995	-	533,299,995
18	20,182,077,162	1,582,869,682	1,582,869,682	-	504,669,660	-	504,669,660
19	20,053,129,234	1,596,790,561	1,596,790,561	-	476,916,237	-	476,916,237
20	19,891,985,500	1,607,223,234	1,607,223,234	-	449,678,859	-	449,678,859
21	19,700,121,488	1,614,868,583	1,614,868,583	-	423,248,638	-	423,248,638
22	19,478,169,674	1,619,825,518	1,619,825,518	-	397,702,881	-	397,702,881
23	19,226,849,604	1,622,270,364	1,622,270,364	-	373,117,700	-	373,117,700
24	18,946,665,033	1,621,732,391	1,621,732,391	-	349,408,869	-	349,408,869
25	18,638,706,571	1,617,511,628	1,617,511,628	-	326,463,221	-	326,463,221
26	18,305,256,876	1,610,979,522	1,610,979,522	-	304,585,332	-	304,585,332
27	17,947,563,219	1,602,290,602	1,602,290,602	-	283,786,915	-	283,786,915
28	17,566,760,266	1,592,293,123	1,592,293,123	-	264,183,821	-	264,183,821
29	17,163,106,910	1,582,263,174	1,582,263,174	-	245,920,105	-	245,920,105
30	16,735,538,879	1,571,618,478	1,571,618,478	-	228,820,304	-	228,820,304
31	16,283,684,594	1,560,596,959	1,560,596,959	-	212,848,358	-	212,848,358
32	15,806,832,050	1,547,708,530	1,547,708,530	-	197,742,873	-	197,742,873
33	15,305,783,726	1,532,157,692	1,532,157,692	-	183,378,006	-	183,378,006
34	14,782,203,046	1,514,042,403	1,514,042,403	-	169,751,623	-	169,751,623
35	14,237,667,726	1,492,909,764	1,492,909,764	-	156,798,380	-	156,798,380
36	13,674,385,527	1,467,407,237	1,467,407,237	-	144,374,597	-	144,374,597
37	13,096,182,650	1,438,796,799	1,438,796,799	-	132,608,605	-	132,608,605
38	12,505,683,420	1,407,555,137	1,407,555,137	-	121,526,161	-	121,526,161
39	11,905,128,419	1,373,284,308	1,373,284,308	-	111,070,042	-	111,070,042
40	11,297,292,970	1,336,411,517	1,336,411,517	-	101,253,211	-	101,253,211
41	10,684,676,445	1,295,404,583	1,295,404,583	-	91,940,347	-	91,940,347
42	10,071,628,201	1,249,837,345	1,249,837,345	-	83,097,187	-	83,097,187
43	9,463,139,233	1,200,058,093	1,200,058,093	-	74,742,430	-	74,742,430
44	8,864,201,095	1,148,480,693	1,148,480,693	-	67,007,090	-	67,007,090
45	8,277,536,083	1,096,322,457	1,096,322,457	-	59,919,404	-	59,919,404
46	7,704,692,270	1,043,297,176	1,043,297,176	-	53,415,749	-	53,415,749
47	7,147,621,558	989,615,856	989,615,856	-	47,463,532	-	47,463,532
48	6,608,164,766	935,791,306	935,791,306	-	42,044,049	-	42,044,049
49	6,087,744,596	882,347,474	882,347,474	-	37,136,185	-	37,136,185
50	5,587,291,203	829,409,760	829,409,760	-	32,700,839	-	32,700,839





# Single Discount Rate Development

## Present Values of Projected Benefit Payments

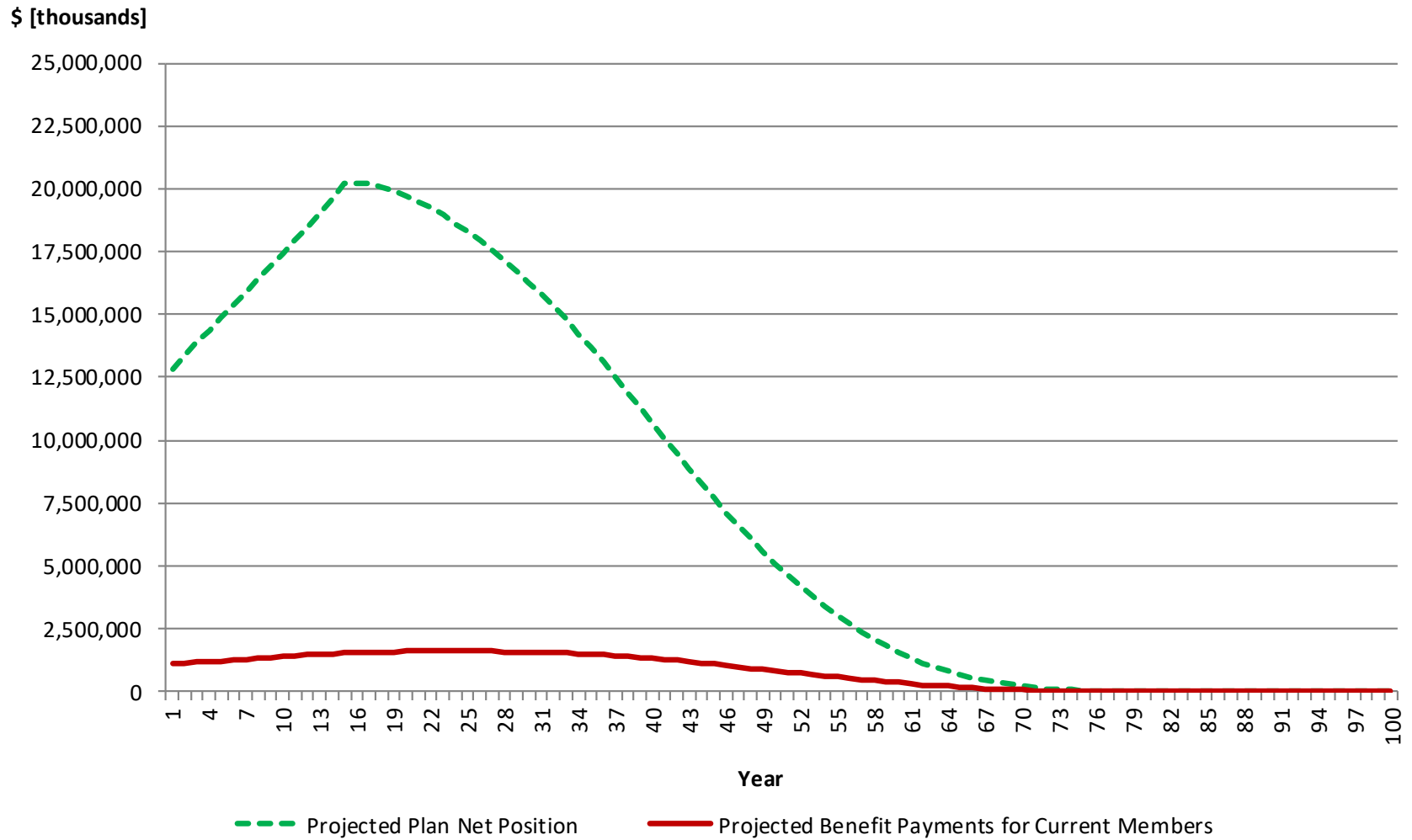
### Beginning July 1, 2024 (Concluded)

#### (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Benefit Payments	Funded Portion of Benefit Payments	Unfunded Portion of Benefit Payments	Present Value of Funded Benefit Payments using Expected Return Rate (v)	Present Value of Unfunded Benefit Payments using Municipal Bond Rate (vf)	Present Value of Benefit Payments using Single Discount Rate (sdr)
(a)	(b)	(c)	(d)	(e)	(f)=(d)*v <sup>(a)-5</sup>	(g)=(e)*vf <sup>(a)-5</sup>	(h)=(c)/(1+sdr) <sup>(a)-5</sup>
51	\$ 5,107,655,435	\$ 777,083,765	\$ 777,083,765	\$ -	\$ 28,700,516	\$ -	\$ 28,700,516
52	4,649,641,674	725,504,638	725,504,638	-	25,101,183	-	25,101,183
53	4,213,961,875	674,801,062	674,801,062	-	21,870,659	-	21,870,659
54	3,801,235,736	625,166,559	625,166,559	-	18,980,776	-	18,980,776
55	3,411,916,166	576,750,301	576,750,301	-	16,403,562	-	16,403,562
56	3,046,329,557	529,670,402	529,670,402	-	14,111,987	-	14,111,987
57	2,704,703,169	484,070,586	484,070,586	-	12,081,567	-	12,081,567
58	2,387,129,428	440,105,920	440,105,920	-	10,289,728	-	10,289,728
59	2,093,543,705	397,913,524	397,913,524	-	8,715,002	-	8,715,002
60	1,823,734,083	357,616,301	357,616,301	-	7,337,164	-	7,337,164
61	1,577,347,360	319,331,580	319,331,580	-	6,137,407	-	6,137,407
62	1,353,885,264	283,169,172	283,169,172	-	5,098,250	-	5,098,250
63	1,152,702,438	249,229,936	249,229,936	-	4,203,465	-	4,203,465
64	973,005,753	217,601,348	217,601,348	-	3,437,961	-	3,437,961
65	813,858,164	188,352,809	188,352,809	-	2,787,684	-	2,787,684
66	674,187,673	161,532,898	161,532,898	-	2,239,570	-	2,239,570
67	552,799,726	137,165,632	137,165,632	-	1,781,480	-	1,781,480
68	448,394,324	115,247,546	115,247,546	-	1,402,166	-	1,402,166
69	359,587,301	95,746,186	95,746,186	-	1,091,243	-	1,091,243
70	284,934,589	78,598,414	78,598,414	-	839,162	-	839,162
71	222,959,878	63,710,978	63,710,978	-	637,204	-	637,204
72	172,183,556	50,960,534	50,960,534	-	477,453	-	477,453
73	131,153,578	40,195,998	40,195,998	-	352,786	-	352,786
74	98,475,983	31,243,899	31,243,899	-	256,877	-	256,877
75	72,841,949	23,915,269	23,915,269	-	184,191	-	184,191
76	53,049,550	18,014,130	18,014,130	-	129,968	-	129,968
77	38,018,215	13,343,637	13,343,637	-	90,184	-	90,184
78	26,797,813	9,711,248	9,711,248	-	61,484	-	61,484
79	18,573,015	6,937,879	6,937,879	-	41,148	-	41,148
80	12,658,484	4,863,294	4,863,294	-	27,020	-	27,020
81	8,488,182	3,344,716	3,344,716	-	17,408	-	17,408
82	5,605,377	2,257,589	2,257,589	-	11,007	-	11,007
83	3,651,201	1,496,708	1,496,708	-	6,836	-	6,836
84	2,351,260	976,014	976,014	-	4,176	-	4,176
85	1,501,554	627,440	627,440	-	2,515	-	2,515
86	954,638	398,932	398,932	-	1,498	-	1,498
87	606,900	251,971	251,971	-	886	-	886
88	387,529	158,944	158,944	-	524	-	524
89	249,467	100,718	100,718	-	311	-	311
90	162,244	64,474	64,474	-	186	-	186
91	106,581	41,864	41,864	-	113	-	113
92	70,522	27,607	27,607	-	70	-	70
93	46,759	18,458	18,458	-	44	-	44
94	30,844	12,453	12,453	-	28	-	28
95	20,060	8,424	8,424	-	18	-	18
96	12,710	5,680	5,680	-	11	-	11
97	7,699	3,793	3,793	-	7	-	7
98	4,300	2,498	2,498	-	4	-	4
99	2,009	1,638	1,638	-	3	-	3
100	452	436	436	-	1	-	1
<b>Totals</b>					<b>\$ 20,335,711,717</b>	<b>\$ -</b>	<b>\$ 20,335,711,717</b>



## Projection of Pension Plan Net Position and Benefit Payments



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Allenstown SD	\$ 470,680	0.07808758%	\$ 4,049,264	\$ 522,842	0.08694479%	\$ 4,867,413
Alton SD	778,527	0.12916057%	6,697,674	810,441	0.13477040%	7,544,824
Amherst SD	2,632,390	0.43672363%	22,646,473	2,691,798	0.44762628%	25,059,372
Andover SD	331,498	0.05499680%	2,851,880	340,073	0.05655165%	3,165,920
Androscoggin Valley Reg Refuse	122,278	0.02028635%	1,051,959	118,659	0.01973212%	1,104,659
Ashland SD	354,461	0.05880638%	3,049,431	349,587	0.05813376%	3,254,491
Auburn SD	797,298	0.13227476%	6,859,161	768,265	0.12775684%	7,152,185
Barnstead SD	648,567	0.10759983%	5,579,627	680,775	0.11320789%	6,337,695
Barrington SD	1,620,309	0.26881543%	13,939,532	1,623,198	0.26992593%	15,111,209
Bartlett SD	401,249	0.06656882%	3,451,948	415,676	0.06912387%	3,869,748
Bath SD	108,578	0.01801343%	934,098	120,388	0.02001964%	1,120,755
Bcep Solid Waste District	38,448	0.00637861%	330,768	45,025	0.00748733%	419,162
Bedford SD	6,296,002	1.04453085%	54,164,557	6,272,374	1.04304983%	58,392,849
Belknap County	1,915,227	0.31774344%	16,476,713	1,811,184	0.30118663%	16,861,270
Belknap County Conserv. Dist	7,272	0.00120644%	62,561	7,245	0.00120479%	67,448
Berlin Housing Authority	42,731	0.00708921%	367,615	47,577	0.00791171%	442,920
Berlin Water Works	90,517	0.01501719%	778,719	81,477	0.01354903%	758,513
Bethlehem SD	312,143	0.05178578%	2,685,369	332,355	0.05526820%	3,094,069
Bow SD - SAU 67	2,917,205	0.48397558%	25,096,739	2,893,483	0.48116502%	26,936,964
Brentwood SD	527,468	0.08750890%	4,537,812	519,240	0.08634581%	4,833,880
Brookline Public Library	10,296	0.00170812%	88,577	12,247	0.00203659%	114,014
Brookline SD	817,774	0.13567182%	7,035,317	810,615	0.13479933%	7,546,444
Campton SD	573,060	0.09507290%	4,930,040	558,568	0.09288577%	5,200,005
Candia SD	455,381	0.07554946%	3,917,647	417,229	0.06938213%	3,884,206
Carroll County	1,985,053	0.32932798%	17,077,428	1,983,414	0.32982721%	18,464,650
Center Conway Fire Precinct	18,747	0.00311019%	161,281	18,494	0.00307542%	172,171
Central Hooksett Wtr Precinct	26,415	0.00438230%	227,248	27,476	0.00456906%	255,789
Cheshire County	2,823,054	0.46835543%	24,286,757	2,681,014	0.44583298%	24,958,978
Chester SD - (SAU 82)	751,795	0.12472566%	6,467,699	799,127	0.13288896%	7,439,496
Chesterfield SD	410,021	0.06802405%	3,527,414	430,535	0.07159482%	4,008,078
Chichester SD	367,204	0.06092048%	3,159,059	396,192	0.06588383%	3,688,361
City of Berlin	1,379,478	0.22886072%	11,867,661	1,421,422	0.23637206%	13,232,769
City of Claremont	1,278,919	0.21217751%	11,002,551	1,318,196	0.21920634%	12,271,784
City of Concord	7,713,435	1.27968846%	66,358,745	7,749,151	1.28862703%	72,140,948
City of Dover	9,898,874	1.64226130%	85,160,095	9,855,624	1.63891805%	91,751,219
City of Franklin	1,285,260	0.21322958%	11,057,102	1,228,472	0.20428589%	11,436,496
City of Keene	4,044,266	0.67095923%	34,792,854	4,156,061	0.69112249%	38,690,971
City of Laconia	2,828,190	0.46920766%	24,330,942	2,957,030	0.49173242%	27,528,557
City of Lebanon	3,098,526	0.51405738%	26,656,645	3,172,748	0.52760474%	29,536,790
City of Manchester	13,516,386	2.24242032%	116,281,580	13,903,864	2.31211070%	129,438,428
City of Nashua	13,282,929	2.20368892%	114,273,148	13,675,030	2.27405728%	127,308,091
City of Portsmouth	6,450,846	1.07022011%	55,496,681	6,089,994	1.01272138%	56,694,977
City of Rochester	3,741,164	0.62067356%	32,185,264	3,597,905	0.59830524%	33,494,802
City of Somersworth	1,551,251	0.25735856%	13,345,425	1,492,759	0.24823488%	13,896,883
Claremont SD	2,575,614	0.42730426%	22,158,028	2,747,987	0.45697010%	25,582,465
Cocheco Academy of The Arts	-	0.00000000%	-	3,288	0.00054677%	30,610
Colebrook SD	426,001	0.07067522%	3,664,890	473,831	0.07879462%	4,411,143
Community College System of NH	5,631,232	0.93424308%	48,445,535	6,047,197	1.00560455%	56,296,557



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Concord SD	\$ 8,224,987	1.36455696%	\$ 70,759,631	\$ 8,475,299	1.40938012%	\$ 78,901,043
Contoocook Valley SD	4,402,923	0.73046189%	37,878,383	4,623,072	0.76878300%	43,038,624
Conway SD	2,594,817	0.43049008%	22,323,232	2,738,060	0.45531931%	25,490,049
Conway Village Fire District	207,103	0.03435917%	1,781,709	185,536	0.03085328%	1,727,253
Cook Memorial Library	6,157	0.00102142%	52,969	5,994	0.00099676%	55,801
Coos County Institute	1,098,971	0.18232351%	9,454,457	1,122,819	0.18671657%	10,452,916
Coos County Nursing Home	507,621	0.08421625%	4,367,067	579,838	0.09642281%	5,398,019
Cornish SD	249,179	0.04133977%	2,143,689	241,749	0.04020109%	2,250,570
County of Merrimack	5,099,078	0.84595656%	43,867,410	5,087,103	0.84594795%	47,358,534
Croydon Village School	27,018	0.00448239%	232,436	25,623	0.00426092%	238,538
Deerfield Community School	750,832	0.12456595%	6,459,414	730,945	0.12155080%	6,804,754
Derry Coop SD	5,322,962	0.88309978%	45,793,486	5,396,196	0.89734785%	50,236,044
Derry Housing Authority	6,879	0.00114127%	59,180	6,717	0.00111699%	62,532
Dover Housing Authority	226,920	0.03764683%	1,952,195	216,222	0.03595613%	2,012,925
Dresden SD	1,325,279	0.21986887%	11,401,386	1,372,585	0.22825083%	12,778,120
Dunbarton SD - SAU 67	326,764	0.05421141%	2,811,153	309,999	0.05155056%	2,885,945
East Kingston SD	253,186	0.04200460%	2,178,161	247,910	0.04122562%	2,307,926
Epping SD	1,553,575	0.25774400%	13,365,419	1,467,095	0.24396715%	13,657,964
Epsom SD	616,140	0.10222003%	5,300,657	582,855	0.09692452%	5,426,106
Errol SD	24,595	0.00408042%	211,591	22,981	0.00382157%	213,942
Exeter Reg Coop SD	5,524,176	0.91648200%	47,524,531	5,486,893	0.91243010%	51,080,391
Exeter SD	2,046,098	0.33945558%	17,602,598	2,084,944	0.34671091%	19,409,847
Fall Mountain Reg SD	2,717,471	0.45083880%	23,378,425	2,789,279	0.46383666%	25,966,874
Farmington SD - (SAU 61)	1,284,783	0.21315048%	11,052,999	1,343,284	0.22337829%	12,505,342
Franklin SD	1,364,433	0.22636463%	11,738,228	1,478,028	0.24578523%	13,759,745
Freedom SD	100,640	0.01669649%	865,807	110,473	0.01837085%	1,028,452
Fremont SD - SAU 83	605,900	0.10052114%	5,212,563	580,505	0.09653373%	5,404,228
Gilford SD	2,150,614	0.35679509%	18,501,750	2,136,097	0.35521728%	19,886,057
Gilmanton SD	678,406	0.11255013%	5,836,332	706,772	0.11753100%	6,579,714
Goffstown SD	3,939,148	0.65351984%	33,888,523	3,984,828	0.66264770%	37,096,873
Goffstown Village Precinct	20,541	0.00340790%	176,714	19,648	0.00326732%	182,914
Governor Wentworth Reg SD	4,500,506	0.74665117%	38,717,890	4,563,443	0.75886713%	42,483,506
Grafton County	3,113,346	0.51651602%	26,784,141	2,617,656	0.43529701%	24,369,145
Grantham SD	459,752	0.07627464%	3,955,250	458,401	0.07622873%	4,267,498
Great Bay Elearning School	168,011	0.02787361%	1,445,400	164,599	0.02737161%	1,532,339
Greenland SD	698,884	0.11594754%	6,012,505	726,386	0.12079267%	6,762,312
Grs Coop SD	629,287	0.10440119%	5,413,761	629,989	0.10476255%	5,864,901
Hampstead SD	1,768,908	0.29346857%	15,217,930	1,775,199	0.29520259%	16,526,267
Hampton Falls SD	529,007	0.08776431%	4,551,051	531,904	0.08845174%	4,951,776
Hampton SD - SAU 90	2,069,734	0.34337678%	17,805,939	2,122,759	0.35299927%	19,761,887
Hanover SD	928,264	0.15400259%	7,985,863	993,820	0.16526498%	9,251,996
Harrisville SD	113,034	0.01875283%	972,432	118,466	0.01970003%	1,102,863
Haverhill Coop SD	1,123,805	0.18644355%	9,668,104	1,138,679	0.18935397%	10,600,565
Henniker SD	569,844	0.09453929%	4,902,373	619,915	0.10308732%	5,771,117
Hill SD	84,015	0.01393843%	722,782	84,673	0.01408050%	788,266
Hillsboro-Deering SD	1,961,586	0.32543461%	16,875,540	2,057,825	0.34220122%	19,157,382
Hillsborough County	4,919,063	0.81609147%	42,318,739	5,398,902	0.89779784%	50,261,236
Hinsdale SD	959,058	0.15911142%	8,250,784	1,072,127	0.17828686%	9,980,997
Holderness SD	364,894	0.06053728%	3,139,186	391,362	0.06508063%	3,643,396
Hollis SD	1,230,630	0.20416621%	10,587,120	1,305,467	0.21708960%	12,153,283



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Hollis-Brookline Coop	\$ 2,025,617	0.33605766%	\$ 17,426,400	\$ 2,037,716	0.33885724%	\$ 18,970,177
Hooksett Public Library	58,931	0.00977686%	506,984	58,448	0.00971947%	544,123
Hooksett SD	1,803,689	0.29923900%	15,517,151	1,754,504	0.29176116%	16,333,606
Hooksett Sewer Commission	63,415	0.01052083%	545,560	63,953	0.01063492%	595,373
Hooksett Village Wtr Precinct	56,519	0.00937670%	486,233	50,127	0.00833575%	466,659
Hopkinton SD	1,792,000	0.29729968%	15,416,591	1,844,870	0.30678836%	17,174,871
Hudson SD	4,667,565	0.77436691%	40,155,100	4,721,017	0.78507053%	43,950,445
Inter-Lakes SD	2,281,747	0.37855052%	19,629,888	2,358,704	0.39223519%	21,958,424
Jackson SD	109,755	0.01820881%	944,223	139,503	0.02319833%	1,298,707
Jaffrey-Rindge Coop SD	2,166,587	0.35944517%	18,639,166	2,214,410	0.36824016%	20,615,115
John Stark SD	1,014,322	0.16827994%	8,726,221	1,050,006	0.17460830%	9,775,061
Kearsarge Reg SD - SAU 65	3,501,373	0.58089128%	30,122,341	3,756,213	0.62463070%	34,968,575
Keene SD	4,874,851	0.80875644%	41,938,383	4,911,374	0.81672551%	45,722,580
Kensington SD	319,816	0.05305866%	2,751,380	319,390	0.05311222%	2,973,371
Laconia Housing & Redevelopmnt	249,279	0.04135627%	2,144,549	261,690	0.04351713%	2,436,211
Laconia SD	3,324,639	0.55157044%	28,601,897	3,598,051	0.59832952%	33,496,161
Laconia Water Works	156,426	0.02595160%	1,345,734	155,472	0.02585385%	1,447,371
Lafayette Reg SD	263,524	0.04371968%	2,267,099	263,764	0.04386202%	2,455,519
Lakes Region Mutual Fire Aid	102,983	0.01708527%	885,964	109,128	0.01814719%	1,015,930
Lakes Region Planning Comm.	44,844	0.00743983%	385,793	30,421	0.00505879%	283,205
Land & Comm Heritage Inv Prog	35,255	0.00584893%	303,299	27,012	0.00449190%	251,469
Landaff SD	13,498	0.00223932%	116,123	15,375	0.00255675%	143,134
Langdon Public Library	7,915	0.00131307%	68,093	-	0.00000000%	-
Lebanon SD	3,888,035	0.64503989%	33,448,797	3,929,530	0.65345204%	36,582,074
Lempster SD	199,282	0.03306163%	1,714,425	196,050	0.03260168%	1,825,133
Lincoln-Woodstock Coop SD	633,151	0.10504215%	5,447,003	624,995	0.10393209%	5,818,409
Lisbon Reg SD	573,353	0.09512141%	4,932,560	565,778	0.09408474%	5,267,127
Litchfield SD	1,932,196	0.32055874%	16,622,698	2,019,301	0.33579496%	18,798,742
Littleton Public Library	23,633	0.00392081%	203,315	23,016	0.00382739%	214,268
Littleton SD	1,393,346	0.23116145%	11,986,967	1,488,113	0.24746229%	13,853,632
Littleton Water & Light	186,384	0.03092185%	1,603,463	184,203	0.03063161%	1,714,843
Londonderry SD	6,947,217	1.15257004%	59,766,965	7,246,611	1.20505831%	67,462,537
Lower Bartlett Water Precinct	24,221	0.00401830%	208,374	23,714	0.00394346%	220,766
Lyme SD	439,596	0.07293070%	3,781,848	460,007	0.07649579%	4,282,448
Madison SD	259,371	0.04303061%	2,231,371	277,330	0.04611795%	2,581,812
Manchester SD	17,391,426	2.88530437%	149,618,581	17,889,152	2.97483489%	166,539,583
Marlborough SD	281,551	0.04671039%	2,422,185	281,776	0.04685728%	2,623,202
Marlow SD	63,305	0.01050246%	544,613	71,856	0.01194913%	668,946
Masenic Reg SD	1,426,968	0.23673943%	12,276,217	1,456,872	0.24226714%	13,562,793
Mascoma Valley Regional SD	1,990,822	0.33028501%	17,127,058	2,108,223	0.35058204%	19,626,564
Mason SD (SAU 89)	141,483	0.02347264%	1,217,179	126,303	0.02100326%	1,175,821
Meriden Village Water District	8,757	0.00145275%	75,337	7,909	0.00131521%	73,629
Merrimack SD	6,209,361	1.03015685%	53,419,184	6,203,956	1.03167242%	57,755,909
Merrimack Valley SD	4,013,446	0.66584613%	34,527,709	3,710,599	0.61704542%	34,543,930
Merrimack Village District	166,867	0.02768394%	1,435,558	164,563	0.02736562%	1,532,004
Middleton SD	174,961	0.02902671%	1,505,191	175,467	0.02917888%	1,633,515
Milan SD	121,910	0.02022539%	1,048,793	125,822	0.02092328%	1,171,344
Milford Area Communication Ctr	55,813	0.00925960%	480,160	50,540	0.00840443%	470,504
Milford SD	3,344,653	0.55489080%	28,774,077	3,618,962	0.60180686%	33,690,832



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Milton SD	\$ 740,014	0.12277121%	\$ 6,366,346	\$ 693,590	0.11533893%	\$ 6,456,996
Monadnock Reg SD- SAU 93	2,635,342	0.43721332%	22,671,869	2,668,832	0.44380721%	24,845,570
Monroe SD	258,200	0.04283636%	2,221,297	257,195	0.04276964%	2,394,364
Mont Vernon SD	360,907	0.05987594%	3,104,886	360,292	0.05991392%	3,354,149
Moultonborough SD - SAU 45	1,324,592	0.21975495%	11,395,476	1,365,070	0.22700114%	12,708,159
Mountain Lakes District	8,954	0.00148558%	77,031	8,528	0.00141814%	79,391
Nashua Airport Authority	45,136	0.00748816%	388,306	44,376	0.00737940%	413,119
Nashua Housing Redevelop Auth	209,304	0.03472441%	1,800,644	210,561	0.03501475%	1,960,224
Nelson SD	87,512	0.01451865%	752,867	84,834	0.01410727%	789,764
New Boston SD	725,819	0.12041612%	6,244,227	765,860	0.12735691%	7,129,796
New Castle SD	72,371	0.01200670%	622,608	67,842	0.01128163%	631,577
New London-Springfield Wtr Sys	26,489	0.00439461%	227,885	26,426	0.00439445%	246,014
Newfields SD	217,402	0.03606786%	1,870,311	228,836	0.03805375%	2,130,355
Newfound Area SD	2,016,455	0.33453767%	17,347,579	2,091,173	0.34774675%	19,467,836
Newington SD	113,404	0.01881416%	975,616	113,899	0.01894057%	1,060,346
Newmarket Housing Authority	26,850	0.00445458%	230,991	28,487	0.00473718%	265,201
Newmarket SD	1,990,693	0.33026364%	17,125,948	1,969,927	0.32758442%	18,339,093
Newport SD	1,559,510	0.25872929%	13,416,512	1,484,670	0.24688974%	13,821,579
Next Charter School	104,560	0.01734686%	899,531	99,016	0.01646564%	921,793
NH Comm Development Fin Auth	-	0.00000000%	-	1,178	0.00019589%	10,966
NH Municipal Bond Bank	38,129	0.00632570%	328,024	37,580	0.00624928%	349,852
North Conway Wtr Precinct	177,393	0.02943015%	1,526,113	167,275	0.02781661%	1,557,252
North Country Charter Academy	52,261	0.00867036%	449,602	51,856	0.00862327%	482,755
North Country Edu Srvc Ag Inc	84,359	0.01399554%	725,741	105,127	0.01748185%	978,683
North Hampton SD	818,199	0.13574240%	7,038,973	816,310	0.13574637%	7,599,462
Northumberland SD	545,815	0.09055279%	4,695,651	566,617	0.09422426%	5,274,938
Northwood SD	620,824	0.10299709%	5,340,954	604,191	0.10047254%	5,624,734
Nottingham SD	742,419	0.12317022%	6,387,037	742,774	0.12351787%	6,914,876
Oyster River Coop SD	4,055,160	0.67276659%	34,886,575	4,212,316	0.70047728%	39,214,679
Pease Development Authority	603,101	0.10005685%	5,188,483	613,465	0.10201473%	5,711,070
Pelham SD	2,498,469	0.41450556%	21,494,349	2,550,707	0.42416388%	23,745,881
Pembroke SD	2,342,334	0.38860225%	20,151,119	2,317,885	0.38544729%	21,578,418
Pemi Baker Coop	1,185,469	0.19667386%	10,198,600	1,171,361	0.19478875%	10,904,819
Piermont SD	108,975	0.01807939%	937,513	102,286	0.01700941%	952,234
Pittsburg SD	225,060	0.03733833%	1,936,193	223,199	0.03711636%	2,077,878
Pittsfield SD	870,527	0.14442373%	7,489,151	924,121	0.15367455%	8,603,131
Plainfield SD	445,879	0.07397307%	3,835,901	441,693	0.07345031%	4,111,954
Plaistow Public Library	25,830	0.00428526%	222,216	25,928	0.00431164%	241,378
Plymouth SD	844,708	0.14014033%	7,267,030	867,879	0.14432192%	8,079,545
Plymouth Village Water & Sewer	92,724	0.01538335%	797,705	95,950	0.01595578%	893,249
Portsmouth Housing Authority	335,419	0.05564726%	2,885,612	317,255	0.05275718%	2,953,495
Portsmouth SD	5,759,269	0.95548478%	49,547,038	5,757,207	0.95738134%	53,596,887
Profile SD	483,652	0.08023972%	4,160,862	495,328	0.08236942%	4,611,271
Prospect Mountain High School	990,934	0.16439968%	8,525,014	1,029,445	0.17118916%	9,583,648
Raymond SD	1,995,906	0.33112853%	17,170,796	1,990,988	0.33108671%	18,535,161
Rivendell Interstate SD	237,321	0.03937240%	2,041,675	221,432	0.03682252%	2,061,428



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Rochester SD	\$ 5,697,410	0.94522217%	\$ 49,014,865	\$ 5,979,168	0.99429182%	\$ 55,663,239
Rockingham County	4,483,703	0.74386352%	38,573,334	4,518,741	0.75143352%	42,067,351
Rockingham Planning Comm	61,629	0.01022445%	530,195	60,994	0.01014286%	567,826
Rollinsford SD	263,815	0.04376786%	2,269,603	256,049	0.04257907%	2,383,696
Rumney SD	215,515	0.03575469%	1,854,078	243,811	0.04054398%	2,269,765
Rye SD	1,041,757	0.17283155%	8,962,244	992,977	0.16512480%	9,244,148
Rye Water District	39,181	0.00650035%	337,075	40,950	0.00680968%	381,225
Salem Housing Authority	51,152	0.00848625%	440,061	52,901	0.00879705%	492,483
Salem SD	6,251,914	1.03721657%	53,785,268	6,323,986	1.05163253%	58,873,332
Sanborn Regional SD	2,764,156	0.45858413%	23,780,057	2,948,045	0.49023828%	27,444,911
Sanbornton Public Library	13,182	0.00218690%	113,405	12,428	0.00206669%	115,699
Sandown Public Library	11,981	0.00198769%	103,072	14,275	0.00237383%	132,894
SAU 02	117,246	0.01945156%	1,008,668	106,375	0.01768938%	990,301
SAU 03	1,857,828	0.30822080%	15,982,910	1,880,661	0.31274014%	17,508,068
SAU 06	181,252	0.03007033%	1,559,312	130,963	0.02177819%	1,219,204
SAU 07	91,139	0.01512029%	784,070	107,548	0.01788444%	1,001,221
SAU 09	157,362	0.02610689%	1,353,787	145,624	0.02421620%	1,355,691
SAU 13	76,400	0.01267511%	657,270	75,500	0.01255510%	702,870
SAU 15	116,981	0.01940754%	1,006,389	101,457	0.01687156%	944,517
SAU 16	241,313	0.04003469%	2,076,018	264,237	0.04394068%	2,459,922
SAU 19	203,917	0.03383062%	1,754,299	210,068	0.03493277%	1,955,634
SAU 20	83,974	0.01393157%	722,429	81,939	0.01362586%	762,814
SAU 21	203,769	0.03380604%	1,753,026	188,384	0.03132688%	1,753,766
SAU 23	243,838	0.04045369%	2,097,740	260,846	0.04337678%	2,428,354
SAU 24	234,014	0.03882382%	2,013,224	241,620	0.04017964%	2,249,369
SAU 29	295,557	0.04903400%	2,542,679	313,308	0.05210082%	2,916,750
SAU 34	99,065	0.01643521%	852,257	100,520	0.01671574%	935,794
SAU 35	69,148	0.01147200%	594,881	105,944	0.01761771%	986,289
SAU 39	248,609	0.04124513%	2,138,785	231,116	0.03843290%	2,151,581
SAU 41	187,313	0.03107592%	1,611,455	184,976	0.03076015%	1,722,039
SAU 42	15,946,595	2.64560139%	137,188,688	16,483,447	2.74107645%	153,453,131
SAU 46	94,522	0.01568161%	813,173	116,077	0.01930275%	1,080,622
SAU 48	193,471	0.03209755%	1,664,433	194,675	0.03237303%	1,812,333
SAU 50	179,633	0.02980184%	1,545,384	151,034	0.02511585%	1,406,056
SAU 53	524,195	0.08696592%	4,509,654	503,517	0.08373119%	4,687,506
SAU 58	40,572	0.00673098%	349,041	57,409	0.00954670%	534,451
SAU 67	110,244	0.01828992%	948,430	102,495	0.01704417%	954,180
SAU 70	178,826	0.02966795%	1,538,442	172,512	0.02868748%	1,606,005
Seabrook SD	1,564,192	0.25950538%	13,456,757	1,523,576	0.25335952%	14,183,775
Seacoast Charter School	206,511	0.03426099%	1,776,616	209,811	0.03489003%	1,953,242
Shaker Regional SD - SAU 80	2,056,347	0.34115588%	17,690,770	2,039,494	0.33915291%	18,986,729
Somersworth Housing Authority	91,927	0.01525096%	790,849	85,061	0.01414502%	791,878
Somersworth SD	2,183,663	0.36227808%	18,786,071	2,302,287	0.38285346%	21,433,208
Souhegan Coop SD	1,606,799	0.26657417%	13,823,305	1,662,500	0.27646157%	15,477,092
South Hampton SD	199,148	0.03303947%	1,713,272	201,266	0.03346906%	1,873,692
Southern NH Planning Comm	103,295	0.01713699%	888,648	95,405	0.01586515%	888,175

# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Stark SD	\$ 37,610	0.00623969%	\$ 323,559	\$ 36,598	0.00608598%	\$ 340,710
State of New Hampshire	121,180,971	20.10438854%	1,042,520,878	113,520,692	18.87765923%	1,056,824,187
Stewartstown SD	98,751	0.01638322%	849,556	107,587	0.01789093%	1,001,584
Stoddard SD	88,268	0.01464405%	759,370	88,049	0.01464190%	819,695
Strafford County	5,496,481	0.91188739%	47,286,272	5,483,303	0.91183311%	51,046,969
Strafford SD	565,740	0.09385842%	4,867,066	517,244	0.08601389%	4,815,298
Stratford SD	116,510	0.01932944%	1,002,337	123,973	0.02061580%	1,154,130
Stratham SD	1,130,242	0.18751150%	9,723,481	1,180,894	0.19637402%	10,993,567
Sullivan County	1,742,587	0.28910187%	14,991,491	1,738,808	0.28915103%	16,187,484
Sunapee SD	1,079,679	0.17912295%	9,288,487	1,079,399	0.17949614%	10,048,696
Swmh District Fire Mutual Aid	152,444	0.02529097%	1,311,477	146,005	0.02427956%	1,359,238
Tamworth SD	458,637	0.07608956%	3,945,658	469,647	0.07809885%	4,372,192
Thornton Public School Library	5,182	0.00085969%	44,581	5,142	0.00085508%	47,870
Thornton SD	436,718	0.07245320%	3,757,088	420,271	0.06988799%	3,912,525
Tilton-Northfield Fire Dist	469,358	0.07786821%	4,037,890	449,622	0.07476884%	4,185,769
Timberlane Reg SD	5,821,947	0.96588342%	50,086,258	6,297,668	1.04725604%	58,628,324
Town of Alexandria	75,141	0.01246618%	646,439	76,469	0.01271623%	711,890
Town of Allenstown	383,752	0.06366592%	3,301,422	368,105	0.06121316%	3,426,884
Town of Alstead	38,719	0.00642359%	333,100	40,339	0.00670808%	375,537
Town of Alton	775,941	0.12873161%	6,675,427	735,933	0.12238027%	6,851,190
Town of Amherst	495,502	0.08220567%	4,262,808	552,180	0.09182349%	5,140,536
Town of Andover	41,791	0.00693330%	359,528	42,525	0.00707160%	395,888
Town of Antrim	216,271	0.03588019%	1,860,581	221,714	0.03686941%	2,064,053
Town of Ashland	264,216	0.04383444%	2,273,052	235,396	0.03914463%	2,191,426
Town of Atkinson	404,836	0.06716390%	3,482,808	386,493	0.06427095%	3,598,068
Town of Auburn	395,259	0.06557504%	3,400,417	348,396	0.05793570%	3,243,403
Town of Barnstead	273,686	0.04540559%	2,354,523	332,796	0.05534154%	3,098,174
Town of Barrington	582,337	0.09661193%	5,009,850	550,869	0.09160548%	5,128,331
Town of Bartlett	107,763	0.01787833%	927,086	93,176	0.01549449%	867,425
Town of Bath	17,199	0.00285344%	147,963	-	0.00000000%	-
Town of Bedford	2,632,337	0.43671486%	22,646,017	2,585,761	0.42999311%	24,072,218
Town of Belmont	872,985	0.14483164%	7,510,297	812,564	0.13512344%	7,564,588
Town of Bennington	89,607	0.01486613%	770,890	90,566	0.01506046%	843,127
Town of Bethlehem	187,146	0.03104817%	1,610,019	208,368	0.03465007%	1,939,808
Town of Boscawen	247,113	0.04099695%	2,125,915	284,261	0.04727052%	2,646,336
Town of Bow	714,025	0.11845953%	6,142,763	759,648	0.12632390%	7,071,965
Town of Bradford	92,015	0.01526568%	791,606	90,960	0.01512598%	846,795
Town of Brentwood	403,112	0.06687778%	3,467,976	349,313	0.05808819%	3,251,939
Town of Bristol	603,987	0.10020370%	5,196,105	587,005	0.09761463%	5,464,740
Town of Brookline	371,397	0.06161617%	3,195,132	368,522	0.06128251%	3,430,766
Town of Campton	386,943	0.06419533%	3,328,874	361,295	0.06008071%	3,363,486
Town of Canaan	281,623	0.04672228%	2,422,805	291,072	0.04840314%	2,709,743
Town of Candia	136,525	0.02265004%	1,174,526	134,385	0.02234724%	1,251,061
Town of Canterbury	97,914	0.01624430%	842,355	100,068	0.01664058%	931,586
Town of Carroll	167,238	0.02774547%	1,438,750	151,717	0.02522943%	1,412,414
Town of Center Harbor	143,288	0.02377207%	1,232,708	127,833	0.02125769%	1,190,065
Town of Charlestown	263,238	0.04367213%	2,264,639	272,309	0.04528299%	2,535,069
Town of Chester	388,674	0.06448244%	3,343,766	378,220	0.06289521%	3,521,050
Town of Chesterfield	186,915	0.03100984%	1,608,031	201,790	0.03355620%	1,878,570





# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Chichester	\$ 155,123	0.02573551%	\$ 1,334,524	\$ 141,621	0.02355053%	\$ 1,318,425
Town of Clarksville	6,141	0.00101885%	52,831	6,227	0.00103550%	57,970
Town of Colebrook	228,800	0.03795877%	1,968,368	216,792	0.03605092%	2,018,231
Town of Conway	1,088,403	0.18057030%	9,363,540	1,063,113	0.17678790%	9,897,081
Town of Cornish	51,253	0.00850304%	440,930	49,592	0.00824679%	461,678
Town of Croydon	8,423	0.00139741%	72,463	6,971	0.00115923%	64,897
Town of Danville	142,644	0.02366516%	1,227,168	125,338	0.02084279%	1,166,838
Town of Deerfield	259,589	0.04306688%	2,233,246	254,160	0.04226495%	2,366,110
Town of Deering	10,371	0.00172052%	89,222	13,857	0.00230432%	129,002
Town of Derry	4,506,021	0.74756624%	38,765,336	4,724,562	0.78566004%	43,983,448
Town of Dorchester	13,430	0.00222807%	115,538	13,703	0.00227871%	127,569
Town of Dublin	126,089	0.02091864%	1,084,745	122,771	0.02041592%	1,142,940
Town of Dunbarton	154,380	0.02561223%	1,328,132	127,775	0.02124805%	1,189,525
Town of Durham	1,702,290	0.28241648%	14,644,815	1,758,933	0.29249767%	16,374,838
Town of East Kingston	166,134	0.02756230%	1,429,252	166,997	0.02777038%	1,554,664
Town of Effingham	45,242	0.00750588%	389,217	45,446	0.00755734%	423,081
Town of Enfield	357,904	0.05937758%	3,079,051	355,332	0.05908911%	3,307,974
Town of Epping	789,747	0.13102199%	6,794,200	797,765	0.13266247%	7,426,816
Town of Epsom	284,979	0.04727911%	2,451,677	278,456	0.04630519%	2,592,294
Town of Exeter	2,048,118	0.33979069%	17,619,976	2,097,179	0.34874550%	19,523,749
Town of Farmington	377,461	0.06262226%	3,247,300	347,941	0.05786004%	3,239,167
Town of Fitzwilliam	127,125	0.02109051%	1,093,658	131,037	0.02179049%	1,219,893
Town of Francestown	48,551	0.00805483%	417,685	49,983	0.00831181%	465,318
Town of Franconia	69,903	0.01159710%	601,376	84,000	0.01396858%	782,000
Town of Freedom	70,377	0.01167575%	605,454	62,744	0.01043387%	584,117
Town of Fremont	131,241	0.02177339%	1,129,068	133,562	0.02221038%	1,243,399
Town of Gilford	1,392,156	0.23096399%	11,976,730	1,290,100	0.21453418%	12,010,224
Town of Gilmanton	335,265	0.05562179%	2,884,288	334,539	0.05563138%	3,114,400
Town of Goffstown	1,981,571	0.32875019%	17,047,472	2,103,033	0.34971898%	19,578,247
Town of Gorham	446,930	0.07414737%	3,844,942	422,708	0.07029324%	3,935,212
Town of Goshen	22,620	0.00375268%	194,600	22,257	0.00370118%	207,202
Town of Grafton	51,560	0.00855396%	443,571	45,938	0.00763915%	427,661
Town of Grantham	236,959	0.03931247%	2,038,560	229,635	0.03818662%	2,137,794
Town of Greenfield	123,991	0.02057061%	1,066,695	129,090	0.02146672%	1,201,767
Town of Greenland	402,574	0.06678863%	3,463,347	392,317	0.06523944%	3,652,286
Town of Greenville	155,136	0.02573758%	1,334,636	148,035	0.02461714%	1,378,136
Town of Groton	11,524	0.00191194%	99,141	12,738	0.00211824%	118,585
Town of Hampstead	584,990	0.09705206%	5,032,674	580,595	0.09654869%	5,405,066
Town of Hampton	3,010,811	0.49950511%	25,902,032	3,027,173	0.50339669%	28,181,556
Town of Hampton Falls	197,505	0.03276681%	1,699,137	174,657	0.02904418%	1,625,974
Town of Hancock	50,565	0.00838895%	435,011	71,159	0.01183322%	662,457
Town of Hanover	2,035,065	0.33762505%	17,507,681	2,030,363	0.33763449%	18,901,724
Town of Harrisville	23,171	0.00384412%	199,340	11,163	0.00185633%	103,923
Town of Haverhill	257,758	0.04276307%	2,217,494	231,820	0.03854997%	2,158,135
Town of Hebron	36,531	0.00606066%	314,276	36,386	0.00605073%	338,737
Town of Henniker	380,576	0.06313910%	3,274,098	379,719	0.06314449%	3,535,005
Town of Hill	13,264	0.00220061%	114,110	-	0.00000000%	-
Town of Hillsborough	397,623	0.06596724%	3,420,754	394,445	0.06559331%	3,672,097
Town of Hinsdale	295,817	0.04907722%	2,544,916	260,714	0.04335483%	2,427,125
Town of Holderness	227,308	0.03771128%	1,955,533	221,867	0.03689486%	2,065,478

# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Hollis	\$ 961,948	0.15959086%	\$ 8,275,647	\$ 931,073	0.15483062%	\$ 8,667,851
Town of Hooksett	1,797,367	0.29819007%	15,462,763	1,914,871	0.31842902%	17,826,548
Town of Hopkinton	561,308	0.09312323%	4,828,937	562,022	0.09346014%	5,232,160
Town of Hudson	3,418,318	0.56711205%	29,407,818	3,548,892	0.59015473%	33,038,513
Town of Jackson	157,899	0.02619597%	1,358,406	124,497	0.02070294%	1,159,009
Town of Jaffrey	541,330	0.08980874%	4,657,067	547,239	0.09100184%	5,094,538
Town of Jefferson	17,031	0.00282549%	146,518	15,940	0.00265071%	148,394
Town of Kensington	154,370	0.02561057%	1,328,047	167,983	0.02793434%	1,563,843
Town of Kingston	527,559	0.08752412%	4,538,594	513,631	0.08541307%	4,781,663
Town of Lancaster	383,783	0.06367101%	3,301,688	388,207	0.06455598%	3,614,024
Town of Landaff	8,561	0.00142033%	73,650	-	0.00000000%	-
Town of Lee	372,917	0.06186830%	3,208,208	377,545	0.06278297%	3,514,766
Town of Lempster	33,849	0.00561570%	291,203	34,403	0.00572097%	320,276
Town of Lincoln	458,593	0.07608228%	3,945,279	439,789	0.07313369%	4,094,229
Town of Lisbon	76,568	0.01270287%	658,715	78,221	0.01300758%	728,201
Town of Litchfield	417,566	0.06927586%	3,592,324	483,489	0.08040068%	4,501,055
Town of Littleton	912,531	0.15139248%	7,850,512	857,380	0.14257601%	7,981,804
Town of Londonderry	3,809,203	0.63196133%	32,770,605	3,951,423	0.65709269%	36,785,888
Town of Loudon	357,741	0.05935058%	3,077,649	332,337	0.05526521%	3,093,901
Town of Lyme	107,784	0.01788179%	927,267	129,634	0.02155718%	1,206,831
Town of Lyndeborough	28,651	0.00475327%	246,485	27,027	0.00449439%	251,609
Town of Madison	151,123	0.02507187%	1,300,113	170,600	0.02836953%	1,588,206
Town of Marlborough	113,318	0.01879993%	974,876	102,633	0.01706712%	955,465
Town of Marlow	29,471	0.00488943%	253,539	24,158	0.00401730%	224,900
Town of Mason	63,631	0.01055670%	547,418	59,517	0.00989724%	554,075
Town of Meredith	869,231	0.14420879%	7,478,001	874,350	0.14539800%	8,139,787
Town of Merrimack	3,448,318	0.57208926%	29,665,908	3,353,471	0.55765765%	31,219,236
Town of Middleton	59,889	0.00993574%	515,226	34,177	0.00568338%	318,172
Town of Milford	1,432,282	0.23762106%	12,321,934	1,463,328	0.24334072%	13,622,895
Town of Milton	332,236	0.05511928%	2,858,229	295,836	0.04919536%	2,754,094
Town of Monroe	19,499	0.00323490%	167,750	25,567	0.00425160%	238,016
Town of Mont Vernon	155,572	0.02580996%	1,338,387	139,780	0.02324439%	1,301,286
Town of Moultonborough	722,825	0.11991940%	6,218,469	553,706	0.09207725%	5,154,742
Town of Nelson	32,008	0.00531028%	275,365	26,054	0.00433259%	242,551
Town of New Boston	241,383	0.04004630%	2,076,620	227,634	0.03785387%	2,119,166
Town of New Castle	203,308	0.03372955%	1,749,061	186,147	0.03095488%	1,732,941
Town of New Durham	161,061	0.02672065%	1,385,609	199,308	0.03314346%	1,855,464
Town of New Hampton	203,725	0.03379873%	1,752,648	196,053	0.03260218%	1,825,161
Town of New Ipswich	147,363	0.02444806%	1,267,765	186,811	0.03106530%	1,739,122
Town of New London	559,846	0.09288054%	4,816,360	540,152	0.08982332%	5,028,561
Town of Newbury	114,625	0.01901678%	986,120	117,281	0.01950297%	1,091,831
Town of Newfields	133,220	0.02210166%	1,146,093	123,375	0.02051636%	1,148,563
Town of Newington	573,362	0.09512301%	4,932,638	578,498	0.09619998%	5,385,544
Town of Newmarket	734,864	0.12191669%	6,322,041	726,944	0.12088546%	6,767,506
Town of Newport	694,861	0.11528014%	5,977,895	611,147	0.10162927%	5,689,491
Town of Newton	193,483	0.03209959%	1,664,536	224,821	0.03738608%	2,092,977
Town of North Hampton	723,126	0.11996943%	6,221,059	758,463	0.12612684%	7,060,933
Town of Northfield	211,614	0.03510757%	1,820,517	226,918	0.03773480%	2,112,500
Town of Northumberland	178,360	0.02959057%	1,534,433	173,189	0.02880006%	1,612,308
Town of Northwood	288,871	0.04792478%	2,485,160	259,330	0.04312468%	2,414,240



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under
			Current Discount Rate			Current Discount Rate
Town of Nottingham	\$ 242,944	0.04030536%	\$ 2,090,049	\$ 233,983	0.03890966%	\$ 2,178,272
Town of Orford	56,177	0.00932000%	483,291	54,018	0.00898280%	502,882
Town of Ossipee	421,412	0.06991386%	3,625,411	402,410	0.06691783%	3,746,247
Town of Pelham	1,771,684	0.29392923%	15,241,812	1,808,523	0.30074412%	16,836,498
Town of Pembroke	495,607	0.08222302%	4,263,711	457,206	0.07603001%	4,256,373
Town of Peterborough	934,341	0.15501081%	8,038,143	863,923	0.14366406%	8,042,716
Town of Piermont	43,046	0.00714155%	370,325	38,333	0.00637450%	356,862
Town of Pittsburg	51,964	0.00862110%	447,047	28,418	0.00472571%	264,558
Town of Pittsfield	293,873	0.04875458%	2,528,192	292,595	0.04865640%	2,723,921
Town of Plainfield	145,755	0.02418124%	1,253,931	149,926	0.02493160%	1,395,741
Town of Plaistow	745,743	0.12372168%	6,415,633	713,855	0.11870886%	6,645,654
Town of Plymouth	831,709	0.13798375%	7,155,200	857,648	0.14262058%	7,984,299
Town of Raymond	764,953	0.12690867%	6,580,897	711,541	0.11832405%	6,624,111
Town of Rindge	331,328	0.05496864%	2,850,418	317,568	0.05280923%	2,956,408
Town of Rollinsford	113,440	0.01882005%	975,925	113,088	0.01880571%	1,052,796
Town of Rumney	65,772	0.01091190%	565,837	58,692	0.00976005%	546,395
Town of Rye	922,631	0.15306804%	7,937,402	867,585	0.14427303%	8,076,808
Town of Salem	5,222,879	0.86649562%	44,932,471	5,411,718	0.89992905%	50,380,547
Town of Salisbury	10,919	0.00181154%	93,936	9,801	0.00162983%	91,242
Town of Sanbornton	306,453	0.05084173%	2,636,418	261,963	0.04356253%	2,438,752
Town of Sandown	277,105	0.04597275%	2,383,936	301,549	0.05014539%	2,807,279
Town of Sandwich	70,875	0.01175840%	609,738	70,967	0.01180129%	660,669
Town of Seabrook	2,207,529	0.36623748%	18,991,390	2,191,928	0.36450156%	20,405,817
Town of Shelburne	15,122	0.00250880%	130,095	14,581	0.00242471%	135,742
Town of South Hampton	21,295	0.00353290%	183,201	21,108	0.00351011%	196,506
Town of Springfield	80,396	0.01333795%	691,648	77,345	0.01286191%	720,046
Town of Stewartstown	6,026	0.00099970%	51,842	5,796	0.00096383%	53,958
Town of Strafford	198,347	0.03290657%	1,706,381	172,582	0.02869912%	1,606,657
Town of Stratford	13,657	0.00226583%	117,491	12,516	0.00208132%	116,518
Town of Stratham	495,973	0.08228390%	4,266,860	547,773	0.09109064%	5,099,509
Town of Sugar Hill	86,370	0.01432918%	743,042	83,919	0.01395511%	781,246
Town of Sunapee	402,943	0.06684971%	3,466,522	382,695	0.06363937%	3,562,710
Town of Sutton	93,782	0.01555879%	806,807	94,985	0.01579531%	884,266
Town of Swanzy	261,795	0.04343282%	2,252,225	281,854	0.04687025%	2,623,928
Town of Tamworth	119,767	0.01986978%	1,030,357	129,657	0.02156101%	1,207,046
Town of Thornton	189,541	0.03144562%	1,630,623	189,670	0.03154073%	1,765,738
Town of Tilton	404,440	0.06709807%	3,479,401	400,322	0.06657062%	3,726,810
Town of Troy	127,540	0.02115942%	1,097,228	95,023	0.01580163%	884,619
Town of Troy Water And Sewer	-	0.00000000%	-	20,337	0.00338189%	189,328
Town of Tuftonboro	217,990	0.03616543%	1,875,370	218,020	0.03625513%	2,029,664
Town of Unity	19,270	0.00319700%	165,780	18,080	0.00300657%	168,316
Town of Wakefield	530,639	0.08803505%	4,565,092	572,200	0.09515267%	5,326,913
Town of Walpole	271,816	0.04509539%	2,338,435	262,575	0.04366430%	2,444,450
Town of Warner	162,755	0.02700171%	1,400,183	166,556	0.02769704%	1,550,558
Town of Warren	16,154	0.00267993%	138,973	15,962	0.00265436%	148,599
Town of Washington	65,776	0.01091257%	565,871	63,149	0.01050122%	587,888
Town of Waterville Valley	355,429	0.05896705%	3,057,759	323,762	0.05383925%	3,014,072
Town of Weare	573,517	0.09514870%	4,933,971	566,710	0.09423972%	5,275,803
Town of Webster	44,244	0.00734024%	380,632	59,011	0.00981310%	549,365



# Schedule of Net Pension Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net Pension Liability Under Current Discount Rate
Town of Westmoreland	\$ 24,840	0.00412100%	\$ 213,699	\$ 23,586	0.00392218%	\$ 219,575
Town of Whitefield	223,257	0.03703924%	1,920,682	207,511	0.03450756%	1,931,830
Town of Wilmot	75,878	0.01258849%	652,779	70,939	0.01179664%	660,409
Town of Wilton	183,795	0.03049233%	1,581,190	194,008	0.03226211%	1,806,123
Town of Winchester	191,441	0.03176080%	1,646,969	160,310	0.02665838%	1,492,411
Town of Windham	1,681,763	0.27901098%	14,468,221	1,702,822	0.28316682%	15,852,471
Town of Wolfeboro	1,221,862	0.20271167%	10,511,689	1,268,392	0.21092430%	11,808,133
Town of Woodstock	199,889	0.03316239%	1,719,647	196,461	0.03267002%	1,828,959
Unity SD	168,126	0.02789280%	1,446,389	168,569	0.02803179%	1,569,298
Village District of Eastman	48,632	0.00806828%	418,382	45,031	0.00748833%	419,218
Village District of Eidelweiss	21,802	0.00361708%	187,563	26,637	0.00442954%	247,978
Virtual Lrng Acad Charter Schl	762,885	0.12656559%	6,563,106	799,710	0.13298591%	7,444,923
Wakefield SD	676,433	0.11222284%	5,819,359	652,236	0.10846207%	6,072,010
Warner Village Water District	17,440	0.00289333%	150,036	13,294	0.00221069%	123,761
Warren SD	140,879	0.02337228%	1,211,983	133,207	0.02215135%	1,240,095
Washington SD	78,412	0.01300884%	674,579	71,461	0.01188344%	665,268
Waterville Estates Village Dis	103,671	0.01719943%	891,883	107,578	0.01788943%	1,001,500
Waterville Valley SD	112,607	0.01868191%	968,759	115,478	0.01920315%	1,075,046
Weare SD	1,101,299	0.18270980%	9,474,484	1,121,302	0.18646431%	10,438,794
Weeks Public Library	14,388	0.00238696%	123,780	13,047	0.00216962%	121,461
Wentworth SD	128,739	0.02135824%	1,107,542	127,195	0.02115160%	1,184,126
Westmoreland SD	191,793	0.03181923%	1,649,997	207,083	0.03443639%	1,927,845
White Mountains Reg SD	1,859,568	0.30850955%	15,997,879	1,956,439	0.32534147%	18,213,526
Wilton-Lyndeborough Coop SD	940,493	0.15603147%	8,091,069	965,306	0.16052331%	8,986,544
Winchester SD	510,472	0.08468935%	4,391,595	541,662	0.09007442%	5,042,618
Windham SD	4,477,023	0.74275527%	38,515,866	4,551,432	0.75686979%	42,371,689
Winnacunnet Coop SD	2,517,672	0.41769151%	21,659,553	2,093,840	0.34819025%	19,492,665
Winnisquam Reg SD	1,876,065	0.31124642%	16,139,803	1,978,945	0.32908405%	18,423,046
Woodsville Fire District	130,759	0.02169334%	1,124,921	98,720	0.01641641%	919,037
Woodsville Water & Light Dept	-	0.00000000%	-	31,079	0.00516821%	289,331
	<b>\$ 602,758,799</b>	<b>100.0000%</b>	<b>\$ 5,185,538,939</b>	<b>\$ 601,349,408</b>	<b>100.0000%</b>	<b>\$ 5,598,279,866</b>

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 NHRS.

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

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

# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources		
													Contributions and Share of Resources	Proportionate Share of Plan Pension Expense	Total Employer Pension Expense
Allentown SD	0.0781%	\$ 4,049,264	\$ 90,143	\$ -	\$ 34,906	\$ 125,049	\$ (814)	\$ (56,526)	\$ (47,391)	\$ (464,780)	\$ (569,511)	\$ 451,192	\$ (112,687)	\$	\$ 338,505
Alton SD	0.1292%	6,697,674	149,100	-	62,580	211,680	(1,347)	(93,496)	(78,387)	(611,774)	(785,004)	746,293	(165,453)		580,840
Amherst SD	0.4367%	22,646,473	504,145	-	391,968	896,113	(4,554)	(316,134)	(265,045)	(1,199,803)	(1,785,536)	2,523,400	(55,672)		2,467,728
Andover SD	0.0550%	2,851,880	63,487	-	-	63,487	(573)	(39,811)	(33,377)	(193,000)	(266,761)	317,773	(58,965)		258,808
Androscoggin Valley Reg Refuse	0.0203%	1,051,959	23,418	-	99,325	122,743	(212)	(14,685)	(12,312)	-	(27,208)	117,215	45,779		162,994
Ashland Electric Dept - Emp	0.0000%	-	-	-	-	-	-	-	-	(25,273)	(25,273)	-	(68,080)		(68,080)
Ashland SD	0.0588%	3,049,431	67,885	-	108,159	176,044	(613)	(42,569)	(35,689)	(10,191)	(89,062)	339,785	59,568		399,353
Auburn SD	0.1323%	6,859,161	152,695	-	320,799	473,494	(1,379)	(95,751)	(80,277)	(265,200)	(442,606)	764,287	19,802		784,089
Barnstead SD	0.1076%	5,579,627	124,211	-	-	124,211	(1,122)	(77,889)	(65,302)	(999,785)	(1,144,098)	621,715	(248,937)		372,778
Barrington SD	0.2688%	13,939,532	310,315	-	143,658	453,973	(2,803)	(194,589)	(163,142)	(68,778)	(429,313)	1,553,222	130,299		1,683,521
Bartlett SD	0.0666%	3,451,948	76,846	-	-	76,846	(694)	(48,188)	(40,400)	(564,605)	(653,887)	384,636	(203,030)		181,606
Bath SD	0.0180%	934,098	20,794	-	24,125	44,919	(188)	(13,039)	(10,932)	(132,768)	(156,928)	104,082	(12,883)		91,199
Bcep Solid Waste District	0.0064%	330,768	7,363	-	53,931	61,294	(67)	(4,617)	(3,871)	(62,892)	(71,447)	36,856	(6,799)		30,057
Bedford SD	1.0445%	54,164,557	1,205,786	-	203,230	1,409,016	(10,891)	(756,111)	(633,919)	(1,703,503)	(3,104,424)	6,035,325	(518,280)		5,517,045
Belknap County	0.3177%	16,476,713	366,797	-	1,516,439	1,883,236	(3,313)	(230,007)	(192,837)	(43,525)	(469,681)	1,835,930	434,068		2,269,998
Belknap County Conserv. Dist	0.0012%	62,561	1,393	-	175	1,568	-	(873)	(732)	(2,302)	(3,920)	6,971	(1,924)		5,047
Berlin Housing Authority	0.0071%	367,615	8,184	-	33,165	41,349	(74)	(5,132)	(4,302)	(34,036)	(43,544)	40,962	7,062		48,024
Berlin Water Works	0.0150%	778,719	17,336	-	60,754	78,090	(157)	(10,871)	(9,114)	(59,941)	(80,082)	86,770	(14,967)		71,803
Bethlehem SD	0.0518%	2,685,369	59,780	-	140,810	200,590	(540)	(37,486)	(31,428)	(310,747)	(380,202)	299,220	7,967		307,187
Bow SD - SAU 67	0.4840%	25,096,739	558,692	-	116,303	674,995	(5,046)	(350,338)	(293,722)	(193,109)	(842,215)	2,796,423	7,017		2,803,440
Brentwood SD	0.0875%	4,537,812	101,019	-	110,440	211,459	(912)	(63,346)	(53,109)	-	(117,366)	505,629	80,273		585,902
Brookline Public Library	0.0017%	88,577	1,972	-	12,594	14,566	(18)	(1,236)	(1,037)	(17,696)	(19,987)	9,870	(2,558)		7,312
Brookline SD	0.1357%	7,035,317	156,617	-	36,104	192,721	(1,415)	(98,210)	(82,338)	(182,570)	(364,533)	783,915	(91,749)		692,166
Campton SD	0.0951%	4,930,040	109,750	-	90,505	200,255	(991)	(68,821)	(57,699)	(83,154)	(210,665)	549,334	(44,834)		504,500
Campton/Thornton Fire Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	-	(71,038)		(71,038)
Candia SD	0.0755%	3,917,647	87,213	-	255,210	342,423	(788)	(54,688)	(45,851)	(197,527)	(298,854)	436,527	(60,919)		375,608
Carroll County	0.3293%	17,077,428	380,170	-	395,231	775,401	(3,434)	(238,393)	(199,867)	(169,274)	(610,968)	1,902,865	317,496		2,220,361
Center Conway Fire Precinct	0.0031%	161,281	3,590	-	3,112	6,702	(32)	(2,251)	(1,888)	(3,949)	(8,120)	17,971	(4,076)		13,895
Central Hooksett Wtr Precinct	0.0044%	227,248	5,059	-	13,738	18,797	(46)	(3,172)	(2,660)	(25,840)	(31,718)	25,321	(12,480)		12,841
Cheshire County	0.4684%	24,286,757	540,660	-	1,613,974	2,154,634	(4,883)	(339,031)	(284,242)	(33,060)	(661,216)	2,706,169	334,029		3,040,198
Chester SD - (SAU 82)	0.1247%	6,467,699	143,981	-	204,109	348,090	(1,300)	(90,286)	(75,695)	(337,804)	(505,085)	720,668	79,870		800,538
Chesterfield SD	0.0680%	3,527,414	78,526	-	-	78,526	(709)	(49,241)	(41,283)	(256,805)	(348,038)	393,045	(73,287)		319,758
Chichester SD	0.0609%	3,159,059	70,325	-	28,253	98,578	(635)	(44,099)	(36,972)	(267,621)	(349,327)	352,000	(51,818)		300,182
City of Berlin	0.2289%	11,867,661	264,192	-	115,948	380,140	(2,386)	(165,667)	(138,894)	(357,630)	(664,577)	1,322,363	(169,967)		1,152,396
City of Claremont	0.2122%	11,002,551	244,934	-	-	244,934	(2,212)	(153,590)	(128,769)	(548,542)	(833,113)	1,225,967	(251,224)		974,743
City of Concord	1.2797%	66,358,745	1,477,247	-	593,225	2,070,472	(13,343)	(926,336)	(776,635)	(1,144,838)	(2,861,152)	7,394,072	(352,825)		7,041,247
City of Dover	1.6423%	85,160,095	1,895,794	-	1,452,456	3,348,250	(17,123)	(1,188,794)	(996,678)	(739,738)	(2,942,333)	9,489,027	442,432		9,931,459
City of Franklin	0.2132%	11,057,102	246,148	-	527,730	773,878	(2,223)	(154,352)	(129,408)	(55,040)	(341,023)	1,232,046	28,786		1,260,832
City of Keene	0.6710%	34,792,854	774,542	-	211,136	985,678	(6,996)	(485,691)	(407,201)	(968,156)	(1,868,044)	3,876,819	(411,958)		3,464,861
City of Laconia	0.4692%	24,330,942	541,644	-	971,609	1,513,253	(4,892)	(339,648)	(284,759)	(1,231,258)	(1,860,558)	2,711,094	(28,024)		2,683,070
City of Lebanon	0.5141%	26,656,645	593,418	-	923,996	1,517,414	(5,360)	(372,114)	(311,978)	(711,111)	(1,400,563)	2,970,236	207,562		3,177,798
City of Manchester	2.2424%	116,281,580	2,588,606	-	-	2,588,606	(23,381)	(1,623,235)	(1,360,911)	(5,298,230)	(8,305,757)	12,956,761	(2,816,715)		10,140,046
City of Nashua	2.2037%	114,273,148	2,543,895	-	1,161,726	3,705,621	(22,977)	(1,595,198)	(1,337,405)	(6,769,150)	(9,724,730)	12,732,970	(1,569,847)		11,163,123
City of Portsmouth	1.0702%	55,496,681	1,235,441	-	2,729,527	3,964,968	(11,159)	(774,707)	(649,510)	(649,694)	(2,085,070)	6,183,759	593,220		6,776,979
City of Rochester	0.6207%	32,185,264	716,493	-	1,283,796	2,000,289	(6,472)	(449,291)	(376,683)	(111,376)	(943,822)	3,586,267	506,789		4,093,056
City of Somersworth	0.2574%	13,345,425	297,090	-	522,865	819,955	(2,683)	(186,296)	(156,189)	(233,822)	(578,990)	1,487,024	141,133		1,628,157
Claremont SD	0.4273%	22,158,028	493,272	-	252,917	746,189	(4,455)	(309,315)	(259,328)	(1,617,882)	(2,190,981)	2,468,975	(132,306)		2,336,669
Cochecho Academy of The Arts	0.0000%	-	-	-	-	-	-	-	-	(128,044)	(128,044)	-	(67,989)		(67,989)
Colebrook SD	0.0707%	3,664,890	81,586	-	542,558	624,144	(737)	(51,160)	(42,892)	(515,456)	(610,245)	408,363	(122,627)		285,736
Community College System of NH	0.9342%	48,445,535	1,078,472	-	214,901	1,293,373	(9,741)	(676,276)	(566,986)	(4,161,383)	(5,414,387)	5,398,080	(1,735,824)		3,662,256



# Schedule of Pension Amounts by Employer

Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense			
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment	Changes of Assumptions	Changes in Proportion and Differences Between Employer	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer	Total Employer Pension Expense	
					Contributions and Share of Contributions			Earnings on Pension Plan Investments		Contributions and Share of Contributions			Proportionate Share of Contributions		
Concord SD	1.3646%	\$ 70,759,631	\$ 1,575,218	\$ -	\$ 1,166,500	\$ 2,741,718	\$ (14,228)	\$ (987,770)	\$ (828,141)	\$ (1,854,819)	\$ (3,684,959)	\$ 7,884,444	\$ 491,624	\$ 8,376,068	
Contoocook Valley SD	0.7305%	37,878,383	843,231	-	613,103	1,456,334	(7,616)	(528,764)	(443,313)	(2,038,797)	(3,018,490)	4,220,627	56,331	4,276,958	
Conway SD	0.4305%	22,323,232	496,949	-	109,255	606,204	(4,489)	(311,621)	(261,262)	(1,130,731)	(1,708,103)	2,487,382	(129,141)	2,358,241	
Conway Village Fire District	0.0344%	1,781,709	39,664	-	255,248	294,912	(358)	(24,872)	(20,852)	(37,924)	(84,006)	198,528	46,180	244,708	
Cook Memorial Library	0.0010%	52,969	1,179	-	2,334	3,513	(11)	(739)	(620)	(559)	(1,929)	5,902	592	6,494	
Coos County Institute	0.1823%	9,454,457	210,471	-	233,905	444,376	(1,901)	(131,980)	(110,651)	(293,285)	(537,817)	1,053,470	(88,282)	965,188	
Coos County Nursing Home	0.0842%	4,367,067	97,218	-	380,926	478,144	(878)	(60,962)	(51,110)	(505,118)	(618,068)	486,604	102,361	588,965	
Cornish SD	0.0413%	2,143,689	47,722	-	173,349	221,071	(431)	(29,925)	(25,089)	(7,747)	(63,192)	238,862	109,783	348,645	
County of Merrimack	0.8460%	43,867,410	976,556	-	356	976,912	(8,821)	(612,368)	(513,406)	(2,053,905)	(3,188,500)	4,887,958	(1,575,655)	3,312,303	
Croydon Village School	0.0045%	232,436	5,174	-	13,469	18,643	(47)	(3,245)	(2,720)	(24,512)	(30,524)	25,899	17,297	43,196	
Deerfield Community School	0.1246%	6,459,414	143,796	-	125,787	269,583	(1,299)	(90,170)	(75,598)	(203,567)	(370,635)	719,745	(23,486)	696,259	
Derry Coop SD	0.8831%	45,793,486	1,019,433	-	242,608	1,262,041	(9,208)	(639,255)	(535,948)	(888,055)	(2,072,466)	5,102,573	(191,170)	4,911,403	
Derry Housing Authority	0.0011%	59,180	1,317	-	3,758	5,075	(12)	(826)	(693)	(515)	(2,046)	6,594	(6,903)	(309)	
Dover Housing Authority	0.0376%	1,952,195	43,459	-	173,813	217,272	(393)	(27,252)	(22,848)	(7,057)	(57,549)	217,524	57,733	275,257	
Dresden SD	0.2199%	11,401,386	253,812	-	281,581	535,393	(2,293)	(159,158)	(133,437)	(579,127)	(874,015)	1,270,408	12,051	1,282,459	
Dunbarton SD - SAU 67	0.0542%	2,811,153	62,581	-	152,125	214,706	(565)	(39,242)	(32,901)	(42,747)	(115,455)	313,235	53,563	366,798	
East Kingston SD	0.0420%	2,178,161	48,489	-	165,057	213,546	(438)	(30,406)	(25,492)	(91,170)	(147,506)	242,704	(37,186)	205,518	
Epping SD	0.2577%	13,365,419	297,535	-	614,807	912,342	(2,687)	(186,575)	(156,423)	(930,982)	(1,276,667)	1,489,251	(207,168)	1,282,083	
Epsom SD	0.1022%	5,300,657	118,001	-	253,301	371,302	(1,066)	(73,995)	(62,037)	(55,489)	(192,586)	590,630	48,879	639,509	
Errol SD	0.0041%	211,591	4,710	-	10,712	15,422	(43)	(2,954)	(2,476)	(28,161)	(33,634)	23,577	(12,860)	10,717	
Exeter Reg Coop SD	0.9165%	47,524,531	1,057,969	-	232,310	1,290,279	(9,556)	(663,419)	(556,207)	(363,144)	(1,592,327)	5,295,456	(94,856)	5,200,600	
Exeter SD	0.3395%	17,602,598	391,861	-	322,557	714,418	(3,539)	(245,724)	(206,014)	(582,006)	(1,037,282)	1,961,383	(46,746)	1,914,637	
Fall Mountain Reg SD	0.4508%	23,378,425	520,439	-	2,143	522,582	(4,701)	(326,351)	(273,611)	(656,970)	(1,261,634)	2,604,958	(195,519)	2,409,439	
Farmington SD - (SAU 61)	0.2132%	11,052,999	246,057	-	146,590	392,647	(2,222)	(154,295)	(129,360)	(1,321,281)	(1,607,157)	1,231,589	(414,390)	817,199	
Franklin SD	0.2264%	11,738,228	261,311	-	309,583	570,894	(2,360)	(163,860)	(137,379)	(838,995)	(1,142,594)	1,307,940	(24,866)	1,283,074	
Freedom SD	0.0167%	865,807	19,274	-	-	19,274	(174)	(12,086)	(10,133)	(200,097)	(222,490)	96,473	(78,691)	17,782	
Fremont SD - SAU 83	0.1005%	5,212,563	116,040	-	165,003	281,043	(1,048)	(72,765)	(61,006)	(131,565)	(266,384)	580,814	(47,870)	532,944	
Gilford SD	0.3568%	18,501,750	411,877	-	65,291	477,168	(3,720)	(258,275)	(216,537)	(579,908)	(1,058,440)	2,061,571	(327,328)	1,734,243	
Gilmanton SD	0.1126%	5,836,332	129,926	-	192,374	322,300	(1,174)	(81,472)	(68,306)	(372,950)	(523,902)	650,317	(131,530)	518,787	
Goffstown SD	0.6535%	33,888,523	754,411	-	374,786	1,129,197	(6,814)	(473,067)	(396,617)	(805,316)	(1,681,815)	3,776,054	(68,748)	3,707,306	
Goffstown Village Precinct	0.0034%	176,714	3,934	-	10,142	14,076	(36)	(2,467)	(2,068)	(1,596)	(6,167)	19,691	1,596	21,287	
Governor Wentworth Reg SD	0.7467%	38,717,890	861,919	-	326,267	1,188,186	(7,785)	(540,483)	(453,138)	(751,864)	(1,753,270)	4,314,169	76,345	4,390,514	
Grafton County	0.5165%	26,784,141	596,256	-	3,360,910	3,957,166	(5,386)	(373,894)	(313,470)	(1,163,866)	(1,856,616)	2,984,442	194,927	3,179,369	
Grantham SD	0.0763%	3,955,250	88,050	-	119,444	207,494	(795)	(55,213)	(46,291)	(164,404)	(266,703)	440,717	10,072	450,789	
Great Bay Elearning School	0.0279%	1,445,400	32,177	-	154,955	187,132	(291)	(20,177)	(16,916)	(4,460)	(41,844)	161,054	32,136	193,190	
Greenland SD	0.1159%	6,012,505	133,848	-	425,003	558,851	(1,209)	(83,932)	(70,368)	(347,069)	(502,578)	669,948	74,404	744,352	
Grs Coop SD	0.1044%	5,413,761	120,519	-	168,418	288,937	(1,089)	(75,574)	(63,360)	(125,839)	(265,862)	603,233	67,168	670,401	
Hampstead SD	0.2935%	15,217,930	338,774	-	257,991	596,765	(3,060)	(212,435)	(178,104)	(71,755)	(465,354)	1,695,669	132,356	1,828,025	
Hampton Falls SD	0.0878%	4,551,051	101,313	-	-	101,313	(915)	(63,530)	(53,264)	(285,140)	(402,849)	507,104	(97,621)	409,483	
Hampton SD - SAU 90	0.3434%	17,805,939	396,387	-	155,658	552,045	(3,580)	(248,562)	(208,393)	(684,791)	(1,145,327)	1,984,040	(192,625)	1,791,415	
Hanover SD	0.1540%	7,985,863	177,778	-	6,391	184,169	(1,606)	(111,479)	(93,463)	(677,880)	(884,428)	889,831	(218,951)	670,880	
Harrisville SD	0.0188%	972,432	21,648	-	72,074	93,722	(196)	(13,575)	(11,381)	(60,384)	(85,536)	108,354	21,930	130,284	
Haverhill Coop SD	0.1864%	9,668,104	215,227	-	146,751	361,978	(1,944)	(134,962)	(113,151)	(264,258)	(514,315)	1,077,275	(32,785)	1,044,490	
Henniker SD	0.0945%	4,902,373	109,134	-	2,732	111,866	(986)	(68,435)	(57,375)	(575,261)	(702,057)	546,250	(199,188)	347,062	
Hill SD	0.0139%	722,782	16,090	-	13,819	29,909	(145)	(10,090)	(8,459)	(28,700)	(47,394)	80,537	6,099	86,636	
Hillsboro-Deering SD	0.3254%	16,875,540	375,675	-	267,915	643,590	(3,393)	(235,574)	(197,504)	(960,918)	(1,397,390)	1,880,369	(151,818)	1,728,551	
Hillsborough County	0.8161%	42,318,739	942,080	-	762,598	1,704,678	(8,509)	(590,749)	(495,281)	(4,271,138)	(5,365,677)	4,715,397	(1,138,069)	3,577,328	
Hinsdale SD	0.1591%	8,250,784	183,675	-	53,494	237,169	(1,659)	(115,177)	(96,564)	(1,039,871)	(1,253,271)	919,350	(212,192)	707,158	
Holderness SD	0.0605%	3,139,186	69,883	-	137,671	207,554	(631)	(43,821)	(36,740)	(239,840)	(321,032)	349,786	8,502	358,288	
Hollis SD	0.2042%	10,587,120	235,685	-	348,179	583,864	(2,129)	(147,791)	(123,907)	(575,204)	(849,031)	1,179,677	37,190	1,216,867	



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Hollis-Brookline Coop	0.3361%	\$ 17,426,400	\$ 387,938	\$ -	\$ 76,975	\$ 464,913	\$ (3,504)	\$ (243,264)	\$ (203,951)	\$ (253,448)	\$ (704,167)	\$ 1,941,750	\$ (67,701)	\$ 1,874,049
Hooksett Public Library	0.0098%	506,984	11,286	-	33,023	44,309	(102)	(7,077)	(5,934)	(1,029)	56,491	15,559	15,559	72,050
Hooksett SD	0.2992%	15,517,151	345,436	-	309,439	654,875	(3,120)	(216,612)	(181,606)	(193,045)	(594,383)	1,729,010	(34,751)	1,694,259
Hooksett Sewer Commission	0.0105%	545,560	12,145	-	22,493	34,638	(110)	(7,616)	(6,385)	(8,239)	60,790	12,161	12,161	72,951
Hooksett Village Wtr Precinct	0.0094%	486,233	10,824	-	56,847	67,671	(98)	(6,788)	(5,691)	(21,685)	(34,261)	54,179	15,176	69,355
Hopkinton SD	0.2973%	15,416,591	343,197	-	488,505	831,702	(3,100)	(215,208)	(180,428)	(549,984)	(948,719)	1,717,805	11,221	1,729,026
Hudson SD	0.7744%	40,155,100	893,914	-	256,005	1,149,919	(8,074)	(560,546)	(469,959)	(773,983)	(4,474,311)	4,474,311	(79,313)	4,394,998
Inter-Lakes SD	0.3786%	19,629,888	436,991	-	59,628	496,619	(3,947)	(274,024)	(229,740)	(1,230,365)	(1,738,076)	2,187,274	(248,566)	1,938,708
Jackson SD	0.0182%	944,223	21,020	-	114,334	135,354	(190)	(13,181)	(11,051)	(206,471)	(230,893)	105,211	(9,001)	96,210
Jaffrey-Rindge Coop SD	0.3594%	18,639,166	414,936	-	51,221	466,157	(3,748)	(260,194)	(218,145)	(992,732)	(1,474,819)	2,076,883	(255,148)	1,821,735
John Stark SD	0.1683%	8,726,221	194,259	-	-	474,259	(1,755)	(121,814)	(102,128)	(781,687)	(1,007,384)	972,326	(368,341)	603,985
Kearsarge Reg SD - SAU 65	0.5809%	30,122,341	670,570	-	494,823	1,165,393	(6,057)	(420,493)	(352,539)	(1,809,974)	(2,589,064)	3,356,404	49,531	3,405,935
Keene SD	0.8088%	41,938,383	933,613	-	-	933,613	(8,433)	(585,439)	(490,829)	(1,483,247)	(2,567,949)	4,673,015	(666,214)	4,006,801
Kensington SD	0.0531%	2,751,380	61,250	-	157,864	219,114	(553)	(38,408)	(32,201)	(2,217)	(73,379)	306,574	132,377	438,951
Laconia Housing & Redevelopmnt	0.0414%	2,144,549	47,741	-	315,991	363,732	(431)	(29,937)	(25,099)	(89,418)	(144,885)	238,958	145,797	384,755
Laconia SD	0.5516%	28,601,897	636,722	-	487,606	1,124,328	(5,751)	(399,269)	(334,745)	(2,244,169)	(2,983,933)	3,186,988	(67,725)	3,119,263
Laconia Water Works	0.0260%	1,345,734	29,958	-	42,371	72,329	(271)	(18,786)	(15,750)	(4,965)	(39,772)	149,949	4,029	153,978
Lafayette Reg SD	0.0437%	2,267,099	50,469	-	48,413	98,882	(456)	(31,648)	(26,533)	(15,104)	(73,741)	252,613	27,659	280,272
Lakes Region Mutual Fire Aid	0.0171%	885,964	19,723	-	21,282	41,005	(178)	(12,368)	(10,369)	(61,075)	(83,900)	98,719	(1,964)	96,755
Lakes Region Planning Comm.	0.0074%	385,793	8,588	-	129,341	137,929	(78)	(5,386)	(4,515)	(52,010)	(61,989)	42,988	23,794	66,782
Land & Comm Heritage Inv Prog	0.0058%	303,299	6,752	-	96,290	103,042	(61)	(4,234)	(3,550)	(136)	(7,981)	33,795	33,502	67,297
Landaff SD	0.0022%	116,123	2,585	-	25,280	27,865	(23)	(1,621)	(1,359)	(54,429)	(57,432)	12,939	(2,072)	10,867
Langdon Public Library	0.0013%	68,093	1,516	-	54,336	55,852	(14)	(951)	(797)	-	(1,761)	7,587	14,327	21,914
Lebanon SD	0.6450%	33,448,797	744,621	-	1,073	745,694	(6,726)	(466,929)	(391,471)	(714,961)	(1,580,087)	3,727,057	(43,382)	3,683,675
Lempster SD	0.0331%	1,714,425	38,166	-	47,628	85,794	(345)	(23,933)	(20,065)	(18,023)	(62,365)	191,031	15,598	206,629
Lincoln-Woodstock Coop SD	0.1050%	5,447,003	121,259	-	45,935	167,194	(1,095)	(76,038)	(63,749)	(297,543)	(438,425)	606,936	(164,797)	442,139
Lisbon Reg SD	0.0951%	4,932,560	109,806	-	66,532	176,338	(992)	(68,856)	(57,729)	(262,715)	(390,292)	549,614	(58,894)	490,720
Litchfield SD	0.3206%	16,622,698	370,047	-	108,631	478,678	(3,342)	(232,045)	(194,545)	(1,000,986)	(1,430,918)	1,852,196	(244,710)	1,607,486
Littleton Public Library	0.0039%	203,315	4,526	-	14,254	18,780	(41)	(2,838)	(2,380)	(669)	(5,928)	22,655	4,988	27,643
Littleton SD	0.2312%	11,986,967	266,848	-	278,585	545,433	(2,410)	(167,332)	(140,290)	(844,185)	(1,154,218)	1,335,657	(233,334)	1,102,323
Littleton Water & Light	0.0309%	1,603,463	35,696	-	29,649	65,345	(322)	(22,384)	(18,766)	(14,034)	(55,506)	178,667	20,652	199,319
Londonderry SD	1.1526%	59,766,965	1,330,504	-	53,098	1,383,602	(12,017)	(834,318)	(699,488)	(3,349,984)	(4,895,807)	6,659,578	(767,114)	5,892,464
Lower Bartlett Water Precinct	0.0040%	208,374	4,639	-	78,342	82,981	(42)	(2,909)	(2,439)	-	(5,389)	23,218	42,727	65,945
Lyme SD	0.0729%	3,781,848	84,190	-	29,470	113,660	(760)	(52,793)	(44,261)	(245,323)	(343,137)	421,395	(25,749)	395,646
Madison SD	0.0430%	2,231,371	49,674	-	70,354	120,028	(449)	(31,149)	(26,115)	(171,086)	(228,799)	248,632	(43,065)	205,567
Manchester SD	2.8853%	149,618,581	3,330,739	-	2,538,251	5,868,990	(30,084)	(2,088,603)	(1,751,074)	(4,118,133)	(7,987,894)	16,671,361	(430,819)	16,240,542
Marlborough SD	0.0467%	2,422,185	53,922	-	39,045	92,967	(487)	(33,813)	(28,348)	(137,554)	(200,202)	269,894	(19,854)	250,040
Marlow SD	0.0105%	544,613	12,124	-	3,082	15,206	(110)	(7,602)	(6,374)	(79,985)	(94,071)	60,683	(5,473)	55,210
Mascenic Reg SD	0.2367%	12,276,217	273,287	-	300,413	573,700	(2,468)	(171,370)	(143,676)	(676,360)	(993,874)	1,367,886	29,816	1,397,702
Mascoma Valley Regional SD	0.3303%	17,127,058	381,275	-	163,901	545,176	(3,444)	(239,085)	(200,448)	(1,203,486)	(1,646,463)	1,908,395	(284,260)	1,624,135
Mason SD (SAU 89)	0.0235%	1,217,179	27,096	-	130,796	157,892	(245)	(16,991)	(14,245)	(18,956)	(50,438)	135,625	36,671	172,296
Meriden Village Water District	0.0015%	75,337	1,677	-	6,943	8,620	(15)	(1,052)	(882)	(253)	(2,201)	8,394	1,553	9,947
Merrimack SD	1.0302%	53,419,184	1,189,193	-	290,514	1,479,707	(10,741)	(745,706)	(625,196)	(552,954)	(1,934,597)	5,952,272	(143,104)	5,809,168
Merrimack Valley SD	0.6658%	34,527,709	768,640	-	2,032,927	2,801,567	(6,943)	(481,990)	(404,098)	(193,201)	(1,086,232)	3,847,276	504,982	4,352,258
Merrimack Village District	0.0277%	1,435,558	31,958	-	75,507	107,465	(289)	(20,040)	(16,801)	(25,127)	(62,257)	159,958	39,909	199,867
Middleton SD	0.0290%	1,505,191	33,508	-	45,415	78,923	(303)	(21,012)	(17,616)	(40,382)	(79,313)	167,717	16,637	184,354
Milan SD	0.0202%	1,048,793	23,348	-	18,159	41,507	(211)	(14,641)	(12,275)	(56,469)	(83,595)	116,863	4,243	121,106
Millford Area Communication Ctr	0.0093%	480,160	10,689	-	47,804	58,493	(97)	(6,703)	(5,620)	(2,547)	(14,966)	53,502	10,257	63,759
Millford SD	0.5549%	28,774,077	640,555	-	-	640,555	(5,786)	(401,672)	(336,760)	(2,739,144)	(3,483,362)	3,206,173	(854,607)	2,351,566





# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		
													Proportionate Share of Contributions	Total Employer Pension Expense	
Milton SD	0.1228%	\$ 6,366,346	\$ 141,725	\$ -	\$ 307,554	\$ 449,279	\$ (1,280)	\$ (88,871)	\$ (74,509)	\$ (796,602)	\$ (961,262)	\$ 709,375	\$ (318,452)	\$ 390,923	
Monaquock Reg SD- SAU 93	0.4372%	22,671,869	504,710	-	33,567	538,277	(4,559)	(316,488)	(263,342)	(1,332,059)	(1,918,448)	2,526,229	(383,308)	2,142,921	
Monroe SD	0.0428%	2,221,297	49,449	-	206,980	256,429	(447)	(31,008)	(25,997)	(16,872)	(74,324)	247,510	78,608	326,118	
Mont Vernon SD	0.0599%	3,104,886	69,120	-	85,028	154,148	(624)	(43,343)	(36,338)	(39,814)	(120,119)	345,965	70,726	416,691	
Moultonborough SD - SAU 45	0.2198%	11,395,476	253,681	-	96,784	350,465	(2,291)	(159,075)	(133,368)	(360,084)	(654,818)	1,269,750	(105,054)	1,164,696	
Mountain Lakes District	0.0015%	77,031	1,715	-	40,094	41,809	(15)	(1,075)	(902)	-	(1,992)	8,584	15,989	24,573	
Nashua Airport Authority	0.0075%	388,306	8,644	-	21,233	29,877	(78)	(5,421)	(4,545)	(1,059)	(11,102)	43,267	12,456	55,723	
Nashua Housing Redevelop Auth	0.0347%	1,800,644	40,085	-	52,997	93,082	(362)	(25,136)	(21,074)	(13,774)	(60,346)	200,639	33,235	233,874	
Nelson SD	0.0145%	752,867	16,760	-	35,621	52,381	(151)	(10,510)	(8,811)	(53,577)	(73,049)	83,889	259	84,148	
New Boston SD	0.1204%	6,244,227	139,006	-	244,239	383,245	(1,256)	(87,166)	(73,080)	(330,849)	(492,351)	695,767	(22,201)	673,566	
New Castle SD	0.0120%	622,608	13,860	-	31,602	45,462	(125)	(8,691)	(7,287)	(154,547)	(170,650)	69,375	(71,597)	(2,222)	
New London-Springfield Wtr Sys	0.0044%	227,885	5,073	-	6,002	11,075	(46)	(3,181)	(2,667)	(840)	(6,734)	25,392	2,215	27,607	
Newfields SD	0.0361%	1,870,311	41,636	-	120,427	162,063	(376)	(26,109)	(21,889)	(104,651)	(153,025)	208,401	12,083	220,484	
Newfound Area SD	0.3345%	17,347,579	386,184	-	182,838	569,022	(3,488)	(242,164)	(203,029)	(1,014,377)	(1,463,058)	1,932,967	(225,382)	1,707,585	
Newington SD	0.0188%	975,616	21,719	-	19,609	41,328	(196)	(13,619)	(11,418)	(15,204)	(40,437)	108,709	1,824	110,533	
Newmarket Housing Authority	0.0045%	230,991	5,142	-	79,924	85,066	(46)	(3,225)	(2,703)	(11,694)	(17,668)	25,739	46,400	72,139	
Newmarket SD	0.3303%	17,125,948	381,250	-	435,463	816,713	(3,444)	(239,070)	(200,435)	(212,622)	(655,571)	1,908,272	472,362	2,380,634	
Newport SD	0.2587%	13,416,512	298,672	-	489,930	788,602	(2,698)	(187,288)	(157,021)	(150,792)	(497,799)	1,494,944	263,534	1,758,478	
Next Charter School	0.0173%	899,531	20,025	-	69,690	89,715	(181)	(12,557)	(10,528)	(1,655)	(24,921)	100,231	52,246	152,477	
NH Comm Development Fin Auth	0.0000%	-	-	-	1,064	1,064	-	-	-	(63,320)	(63,320)	-	(22,826)	(22,826)	
NH Municipal Bond Bank	0.0063%	328,024	7,302	-	29,038	36,340	(66)	(4,579)	(3,839)	(1,154)	(9,638)	36,550	12,238	48,788	
North Conway Wtr Precinct	0.0294%	1,526,113	33,974	-	113,420	147,394	(307)	(21,304)	(17,861)	(570)	(40,042)	170,048	24,207	194,255	
North Country Charter Academy	0.0087%	449,602	10,009	-	53,927	63,936	(90)	(6,276)	(5,262)	(18,419)	(30,047)	50,098	5,044	55,142	
North Country Edu Srvc Ag Inc	0.0140%	725,741	16,156	-	-	16,156	(146)	(10,131)	(8,494)	(224,375)	(243,146)	80,867	(71,516)	9,351	
North Hampton SD	0.1357%	7,038,973	156,698	-	86,188	242,886	(1,415)	(98,261)	(82,381)	(114,641)	(296,698)	784,323	(31,291)	753,032	
Northumberland SD	0.0906%	4,695,651	104,532	-	45,791	150,323	(944)	(65,549)	(54,956)	(181,845)	(303,294)	523,216	(17)	523,199	
Northwood SD	0.1030%	5,340,954	118,898	-	456,049	574,947	(1,074)	(74,557)	(62,508)	-	(138,139)	595,120	197,605	792,725	
Nottingham SD	0.1232%	6,387,037	142,185	-	245,822	388,007	(1,284)	(89,160)	(74,751)	(47,249)	(212,444)	711,681	56,903	768,584	
Oyster River Coop SD	0.6728%	34,886,575	776,629	-	367,916	1,444,545	(7,015)	(487,000)	(408,298)	(1,760,369)	(2,662,682)	3,887,262	(243,628)	3,643,634	
Pease Development Authority	0.1001%	5,188,483	115,504	-	292,399	407,903	(1,043)	(72,429)	(60,724)	(167,024)	(301,220)	578,131	122,914	701,045	
Pelham SD	0.4145%	21,494,349	478,497	-	36,148	514,645	(4,322)	(300,051)	(251,561)	(498,611)	(1,054,545)	2,395,023	2,017	2,397,040	
Pembroke SD	0.3886%	20,151,119	448,595	-	186,104	634,699	(4,052)	(281,300)	(235,840)	(202,537)	(723,729)	2,245,354	(30,625)	2,214,729	
Pemi Baker Coop	0.1967%	10,198,600	227,036	-	78,008	305,044	(2,051)	(142,368)	(119,360)	(368,406)	(632,185)	1,136,386	(186,883)	949,503	
Piermont SD	0.0181%	937,513	20,870	-	75,289	96,159	(189)	(13,087)	(10,972)	(42,547)	(66,796)	104,463	6,784	111,247	
Pittsburg SD	0.0373%	1,936,193	43,103	-	14,999	58,102	(389)	(27,028)	(22,660)	(10,878)	(60,956)	215,742	37,299	253,041	
Pittsfield SD	0.1444%	7,489,151	166,720	-	76,843	243,563	(1,506)	(104,545)	(87,650)	(521,685)	(715,386)	834,484	(66,725)	767,759	
Plainfield SD	0.0740%	3,835,901	85,393	-	94,756	180,149	(771)	(53,547)	(44,894)	(109,834)	(209,046)	427,418	48,830	476,248	
Plaistow Public Library	0.0043%	222,216	4,947	-	5,502	10,449	(45)	(3,102)	(2,601)	(5,440)	(11,188)	24,760	(2,038)	22,722	
Plymouth SD	0.1401%	7,267,030	161,775	-	344,025	505,800	(1,461)	(101,444)	(85,050)	(264,863)	(452,819)	809,734	87,655	897,389	
Plymouth Village Water & Sewer	0.0154%	797,705	17,758	-	112,704	130,462	(160)	(11,136)	(9,336)	(57,714)	(78,346)	88,885	(12,002)	76,883	
Portsmouth Housing Authority	0.0556%	2,885,612	64,238	-	483,533	547,771	(580)	(40,282)	(33,772)	(7,563)	(82,197)	321,531	182,666	504,197	
Portsmouth SD	0.9555%	49,547,038	1,102,993	-	728,429	1,831,422	(9,963)	(691,653)	(579,878)	(358,916)	(1,640,410)	5,520,815	314,411	5,835,226	
Profile SD	0.0802%	4,160,862	92,627	-	8,750	101,377	(837)	(58,084)	(48,697)	(117,512)	(225,130)	463,627	(48,610)	415,017	
Prospect Mountain High School	0.1644%	8,525,014	189,780	-	722,139	911,919	(1,714)	(119,005)	(99,773)	(324,013)	(544,505)	949,905	221,008	1,170,913	
Raymond SD	0.3311%	17,170,796	382,248	-	557,903	940,151	(3,453)	(239,696)	(200,960)	(313,733)	(757,842)	1,913,269	51,938	1,965,207	
Rivendell Interstate SD	0.0394%	2,041,675	45,451	-	229,650	275,101	(411)	(28,501)	(23,895)	(230,140)	(282,947)	227,495	(32,836)	194,659	





# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Rochester SD	0.9452%	\$ 49,014,865	\$ 1,091,146	\$ -	\$ 141,687	\$ 1,232,833	\$ (9,856)	\$ (684,224)	\$ (573,650)	\$ (3,660,133)	\$ (4,927,862)	\$ 5,461,517	\$ (1,340,470)	\$ 4,121,047
Rockingham County	0.7439%	38,573,334	858,701	-	1,802,636	2,661,337	(7,756)	(538,465)	(451,446)	(625,793)	(1,623,460)	4,298,062	105,467	4,403,529
Rockingham Planning Comm	0.0102%	530,195	11,803	-	30,121	41,924	(107)	(7,401)	(6,205)	(13,713)	59,077	15,911	75,988	75,988
Rollinsford SD	0.0438%	2,269,603	50,525	-	49,193	99,718	(456)	(31,683)	(26,562)	(156,745)	(215,446)	252,892	(23,443)	229,449
Rumney SD	0.0358%	1,854,078	41,275	-	48,647	89,922	(373)	(25,882)	(21,699)	(271,039)	(318,993)	206,591	(87,950)	118,641
Rye SD	0.1728%	8,962,244	199,513	-	828,235	1,027,748	(1,802)	(125,109)	(104,890)	(543,861)	(775,662)	998,625	55,490	1,054,115
Rye Water District	0.0065%	337,075	7,504	-	24,737	32,241	(68)	(4,705)	(3,945)	(15,816)	(24,534)	37,559	4,127	41,686
Salem Housing Authority	0.0085%	440,061	9,796	-	16,333	26,129	(88)	(6,143)	(5,150)	(12,861)	(24,242)	49,034	(2,963)	46,071
Salem SD	1.0372%	53,785,268	1,197,342	-	31,993	1,229,335	(10,815)	(750,816)	(629,480)	(1,047,163)	(2,438,275)	5,993,063	(14,455)	5,978,608
Sanborn Regional SD	0.4586%	23,780,057	529,381	-	274,351	803,732	(4,782)	(331,958)	(278,312)	(1,873,951)	(2,489,003)	2,649,711	(587,837)	2,061,874
Sanborn Public Library	0.0022%	113,405	2,525	-	11,144	13,669	(23)	(1,583)	(1,327)	(2,349)	(5,282)	12,636	3,535	16,171
Sandown Public Library	0.0020%	103,072	2,295	-	4,927	7,222	(21)	(1,439)	(1,206)	(20,703)	(23,369)	11,485	1,464	12,949
SAU 02	0.0195%	1,008,668	22,455	-	109,467	131,922	(203)	(14,081)	(11,805)	-	(26,089)	112,392	20,919	133,311
SAU 03	0.3082%	15,982,910	355,804	-	211,886	567,690	(3,214)	(223,114)	(187,057)	(400,668)	(814,053)	1,780,907	25,730	1,806,637
SAU 06	0.0301%	1,559,312	34,713	-	356,829	391,542	(314)	(21,767)	(18,250)	(42,862)	(83,193)	173,747	111,046	284,793
SAU 07	0.0151%	784,070	17,455	-	70,027	87,482	(158)	(10,945)	(9,176)	(114,383)	(134,663)	87,365	(4,437)	82,928
SAU 09	0.0261%	1,353,787	30,137	-	120,102	150,239	(272)	(18,898)	(15,844)	(31,009)	(66,023)	150,846	30,418	181,264
SAU 13	0.0127%	657,270	14,632	-	71,736	86,368	(132)	(9,175)	(7,692)	(30,234)	(47,234)	73,237	24,965	98,202
SAU 15	0.0194%	1,006,389	22,404	-	109,032	131,456	(202)	(14,049)	(11,778)	(19,242)	(45,271)	112,137	12,803	124,940
SAU 16	0.0400%	2,076,018	46,215	-	41,964	88,179	(417)	(28,980)	(24,297)	(286,692)	(340,386)	231,321	(49,115)	182,206
SAU 19	0.0338%	1,754,299	39,053	-	69,734	108,787	(353)	(24,489)	(20,532)	(45,608)	(90,982)	195,474	28,324	223,798
SAU 20	0.0139%	722,429	16,082	-	57,697	73,779	(145)	(10,085)	(8,455)	(5,569)	(24,254)	80,497	18,596	99,093
SAU 21	0.0338%	1,753,026	39,025	-	125,350	164,375	(352)	(24,471)	(20,517)	(32,396)	(77,736)	195,332	104,291	299,623
SAU 23	0.0405%	2,097,740	46,699	-	61,171	107,870	(422)	(29,283)	(24,551)	(162,263)	(216,520)	233,742	5,053	238,795
SAU 24	0.0388%	2,013,224	44,817	-	274,001	318,818	(405)	(28,104)	(23,562)	(290,180)	(342,251)	224,325	(26,594)	197,731
SAU 29	0.0490%	2,542,679	56,604	-	4,239	60,843	(511)	(35,495)	(29,758)	(179,188)	(244,952)	283,320	(64,610)	218,710
SAU 34	0.0164%	852,257	18,972	-	30,593	49,565	(171)	(11,897)	(9,974)	(40,728)	(62,770)	94,963	(8,577)	86,386
SAU 35	0.0115%	594,881	13,243	-	-	13,243	(120)	(8,304)	(6,962)	(428,425)	(443,812)	66,286	(108,692)	(42,406)
SAU 39	0.0412%	2,138,785	47,613	-	230,337	277,950	(430)	(29,856)	(25,031)	(20,020)	(75,338)	238,315	107,921	346,236
SAU 41	0.0311%	1,611,455	35,873	-	96,814	132,687	(324)	(22,495)	(18,860)	(72,800)	(114,479)	179,557	57,464	237,021
SAU 42	2.6456%	137,188,688	3,054,030	-	1,943,487	4,997,517	(27,585)	(1,915,088)	(1,605,599)	(4,278,113)	(7,826,385)	15,286,351	(240,090)	15,046,261
SAU 44	0.0000%	-	-	-	-	-	-	-	-	(1,010,877)	(1,010,877)	-	(417,190)	(417,190)
SAU 46	0.0157%	813,173	18,103	-	87,097	105,200	(164)	(11,352)	(9,517)	(178,511)	(199,544)	90,609	(11,809)	78,800
SAU 48	0.0321%	1,664,433	37,053	-	16,886	53,939	(335)	(23,235)	(19,480)	(40,339)	(83,388)	185,460	11,965	197,425
SAU 50	0.0298%	1,545,384	34,403	-	230,535	264,938	(311)	(21,573)	(18,087)	(14,864)	(54,834)	172,196	75,084	247,280
SAU 53	0.0870%	4,509,654	100,392	-	204,565	304,957	(907)	(62,953)	(52,779)	(136,534)	(253,173)	502,491	38,555	541,346
SAU 55	0.0000%	-	-	-	-	-	-	-	-	(468,340)	(468,340)	-	(321,572)	(321,572)
SAU 56	0.0000%	-	-	-	8,285	8,285	-	-	-	(435,471)	(435,471)	-	(224,664)	(224,664)
SAU 58	0.0067%	349,041	7,770	-	15,328	23,098	(70)	(4,872)	(4,085)	(116,517)	(125,544)	38,892	(17,832)	21,060
SAU 67	0.0183%	948,430	21,114	-	105,882	126,996	(191)	(13,240)	(11,100)	(60,952)	(85,483)	105,680	48,672	154,352
SAU 70	0.0297%	1,538,442	34,248	-	114,636	148,884	(309)	(21,476)	(18,005)	(283)	(40,073)	171,422	75,612	247,034
Seabrook SD	0.2595%	13,456,757	299,568	-	594,374	893,942	(2,706)	(187,850)	(157,492)	(38,124)	(386,172)	1,499,429	398,759	1,898,188
Seacoast Charter School	0.0343%	1,776,616	39,550	-	156,006	196,456	(357)	(24,801)	(20,793)	(42,537)	(88,488)	197,961	114,488	312,449
Shaker Regional SD - SAU 80	0.3412%	17,690,770	393,824	-	82,885	476,709	(3,557)	(246,955)	(207,045)	(505,427)	(962,984)	1,971,207	(187,907)	1,783,300
Somersworth Housing Authority	0.0153%	790,849	17,605	-	77,191	94,796	(159)	(11,040)	(9,256)	(20,752)	(41,207)	88,120	29,884	118,004
Somersworth SD	0.3623%	18,786,071	418,207	-	380,854	799,061	(3,777)	(262,244)	(219,864)	(1,024,467)	(1,510,353)	2,093,252	(70,330)	2,022,922
Souhegan Coop SD	0.2666%	13,823,305	307,728	-	262,569	570,297	(2,779)	(192,967)	(161,782)	(835,925)	(1,193,453)	1,540,272	(184,052)	1,356,220
South Hampton SD	0.0330%	1,713,272	38,140	-	142,572	180,712	(344)	(23,916)	(20,051)	(17,777)	(62,089)	190,903	78,747	269,650
Southern NH Planning Comm	0.0171%	888,648	19,783	-	95,215	114,998	(179)	(12,405)	(10,400)	(11,112)	(34,096)	99,018	37,047	136,065



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Stark SD	0.0062%	\$ 323,559	\$ 7,203	\$ -	\$ 34,579	\$ 41,782	\$ (65)	\$ (4,517)	\$ (3,787)	\$ (12,324)	\$ (20,693)	\$ 36,053	\$ (7,919)	\$ 28,134	
State of New Hampshire	20.1044%	1,042,520,878	23,208,099	-	62,073,981	85,282,080	(209,618)	(14,553,087)	(12,201,231)	(1,778,715)	(28,742,652)	116,163,677	14,529,682	130,693,359	
Stewartstown SD	0.0164%	849,556	18,912	-	37,131	56,043	(171)	(11,859)	(9,943)	(81,083)	(103,056)	94,663	(256)	94,407	
Stoddard SD	0.0146%	759,370	16,905	-	39,269	56,174	(153)	(10,600)	(8,887)	(16,161)	(35,802)	84,614	26,634	111,248	
Strafford County	0.9119%	47,286,272	1,052,665	-	2,913,114	3,965,779	(9,508)	(660,094)	(553,419)	(432,278)	(1,655,298)	5,268,908	945,973	6,214,881	
Strafford SD	0.0939%	4,867,066	108,348	-	426,341	534,689	(979)	(67,942)	(56,962)	(459,286)	(585,169)	542,316	(76,993)	465,323	
Stratford SD	0.0193%	1,002,337	22,314	-	100,789	123,103	(202)	(13,992)	(11,731)	(70,354)	(96,279)	111,686	(786)	110,900	
Stratham SD	0.1875%	9,723,481	216,460	-	454,146	670,606	(1,955)	(135,735)	(113,800)	(366,739)	(618,229)	1,083,446	203,716	1,287,162	
Sullivan County	0.2891%	14,991,491	333,734	-	184,824	518,558	(3,014)	(209,274)	(175,454)	(387,023)	(774,765)	1,670,438	(242,163)	1,428,275	
Sunapee SD	0.1791%	9,288,487	206,776	-	41,457	248,233	(1,868)	(129,663)	(108,709)	(414,120)	(654,359)	1,034,977	(122,673)	912,304	
Swnh District Fire Mutual Aid	0.0253%	1,311,477	29,195	-	41,853	71,048	(264)	(18,308)	(15,349)	(37,151)	(71,071)	146,132	(11,129)	135,003	
Tamworth SD	0.0761%	3,945,658	87,836	-	89,436	177,272	(793)	(55,079)	(46,178)	(112,767)	(214,818)	439,647	(52,730)	386,917	
Thornton Public School Library	0.0009%	44,581	992	-	8,290	9,282	(9)	(622)	(522)	(2,221)	(3,374)	4,967	1,691	6,658	
Thornton SD	0.0725%	3,757,088	83,639	-	115,036	198,675	(755)	(52,447)	(43,971)	(73,381)	(170,555)	418,636	53,394	472,030	
Tilton-Northfield Fire Dist	0.0779%	4,037,890	89,890	-	369,743	459,633	(812)	(56,367)	(47,258)	-	(104,437)	449,924	158,738	608,662	
Timberlane Reg SD	0.9659%	50,086,258	1,114,997	-	-	1,114,997	(10,071)	(699,180)	(586,189)	(4,840,742)	(6,136,182)	5,580,899	(1,443,747)	4,137,152	
Town of Albany	0.0000%	-	-	-	-	-	-	-	-	(4,960)	(4,960)	-	(10,976)	(10,976)	
Town of Alexandria	0.0125%	646,439	14,391	-	52,014	66,405	(130)	(9,024)	(7,566)	(31,023)	(47,743)	72,030	6,060	78,090	
Town of Allentown	0.0637%	3,301,422	73,495	-	235,322	308,817	(664)	(46,086)	(38,638)	(269,904)	(355,293)	367,863	12,365	380,228	
Town of Alstead	0.0064%	333,100	7,415	-	20,639	28,054	(67)	(4,650)	(3,898)	(11,772)	(20,387)	37,116	(646)	36,470	
Town of Alton	0.1287%	6,675,427	148,605	-	562,030	710,635	(1,342)	(93,186)	(78,126)	-	(172,654)	743,814	237,553	981,367	
Town of Amherst	0.0822%	4,262,808	94,897	-	6,610	101,507	(857)	(49,890)	(513,145)	(513,145)	(623,399)	474,986	(144,860)	330,126	
Town of Andover	0.0069%	359,528	8,004	-	16,184	24,188	(72)	(5,019)	(4,208)	(5,723)	(15,022)	40,061	27,392	67,453	
Town of Antrim	0.0359%	1,860,581	41,419	-	34,027	75,446	(374)	(25,973)	(21,775)	(127,018)	(175,140)	207,317	(12,997)	194,320	
Town of Ashland	0.0438%	2,273,052	50,602	-	262,909	313,511	(457)	(31,731)	(26,603)	(19,657)	(78,448)	253,276	149,903	403,179	
Town of Atkinson	0.0672%	3,482,808	77,533	-	406,454	483,987	(700)	(48,618)	(40,761)	-	(90,080)	388,075	224,639	612,714	
Town of Auburn	0.0656%	3,400,417	75,699	-	380,321	456,020	(684)	(47,468)	(39,797)	(48,333)	(136,282)	378,894	40,724	419,618	
Town of Barnstead	0.0454%	2,354,523	52,415	-	144,164	196,579	(473)	(32,868)	(27,556)	(411,158)	(472,055)	262,355	(26,652)	235,703	
Town of Barrington	0.0966%	5,009,850	111,527	-	504,555	616,082	(1,007)	(69,935)	(58,633)	-	(129,575)	558,226	151,004	709,230	
Town of Bartlett	0.0179%	927,086	20,638	-	129,424	150,062	(186)	(12,942)	(10,850)	(29,192)	(53,170)	103,301	25,181	128,482	
Town of Bath	0.0029%	147,963	3,294	-	118,077	121,371	(30)	(2,066)	(1,732)	-	(3,827)	16,487	31,134	47,621	
Town of Bedford	0.4367%	2,646,017	504,135	-	534,312	1,038,447	(4,553)	(316,127)	(265,040)	(341,744)	(927,464)	2,523,349	(29,688)	2,493,661	
Town of Belmont	0.1448%	7,510,297	167,191	-	721,116	888,307	(1,510)	(104,840)	(87,897)	(206,000)	(400,248)	836,841	106,122	942,963	
Town of Bennington	0.0149%	770,890	17,161	-	76,507	93,668	(155)	(10,761)	(9,022)	(36,133)	(56,071)	85,897	3,171	89,068	
Town of Bethlehem	0.0310%	1,610,019	35,841	-	109,248	145,089	(324)	(22,475)	(18,843)	(152,773)	(194,415)	179,397	(3,255)	176,142	
Town of Boscaawen	0.0410%	2,125,915	47,326	-	147,587	194,913	(427)	(29,677)	(24,881)	(274,047)	(329,032)	236,881	(6,729)	230,152	
Town of Bow	0.1185%	6,142,763	136,747	-	-	136,747	(1,235)	(85,750)	(71,892)	(427,822)	(586,699)	684,462	(141,063)	543,399	
Town of Bradford	0.0153%	791,606	17,622	-	62,353	79,975	(159)	(11,050)	(9,265)	-	(20,474)	88,205	40,148	128,353	
Town of Brentwood	0.0669%	3,467,976	77,202	-	946,904	1,024,106	(697)	(48,411)	(40,588)	(1,691)	(91,387)	386,421	308,507	694,928	
Town of Brookline	0.0616%	3,195,132	71,129	-	58,367	129,496	(642)	(44,602)	(37,394)	(1,950)	(84,589)	356,020	35,234	391,254	
Town of Campton	0.0642%	3,328,874	74,106	-	417,887	491,993	(669)	(46,469)	(38,960)	(20,302)	(106,400)	370,922	228,604	599,526	
Town of Canaan	0.0467%	2,422,805	53,935	-	256,080	310,015	(487)	(33,821)	(28,355)	(106,912)	(169,576)	269,963	55,000	324,963	
Town of Candia	0.0227%	1,174,526	26,147	-	78,259	104,406	(236)	(16,396)	(13,746)	(91,445)	(121,823)	130,872	8,422	139,294	
Town of Canterbury	0.0162%	842,355	18,752	-	100,435	119,187	(169)	(11,759)	(9,859)	(33,553)	(55,339)	93,860	8,867	102,727	
Town of Carroll	0.0277%	1,438,750	32,029	-	129,894	161,923	(289)	(20,084)	(16,839)	(31,512)	(68,724)	160,314	23,238	183,552	
Town of Center Harbor	0.0238%	1,232,708	27,442	-	206,146	233,588	(248)	(17,208)	(14,427)	-	(31,627)	137,356	125,681	263,037	
Town of Charlestown	0.0437%	2,264,639	50,414	-	15,496	65,910	(455)	(31,613)	(26,504)	(92,792)	(151,365)	252,339	831	253,170	
Town of Chester	0.0645%	3,343,766	74,437	-	244,335	318,772	(672)	(46,677)	(39,134)	(47,316)	(133,799)	372,581	130,398	502,979	
Town of Chesterfield	0.0310%	1,608,031	35,797	-	72,282	108,079	(323)	(22,447)	(18,820)	(232,501)	(274,091)	179,176	(45,744)	133,432	



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Town of Chichester	0.0257%	\$ 1,334,524	\$ 29,709	\$ -	\$ 179,668	\$ 209,377	\$ (268)	\$ (18,629)	\$ (15,619)	\$ (42,437)	\$ (76,953)	\$ 148,700	\$ 28,961	\$ 177,661	
Town of Clarksville	0.0010%	52,831	1,176	-	792	1,968	(11)	(738)	(618)	(868)	(2,235)	5,887	176	6,063	
Town of Colebrook	0.0380%	1,968,368	43,819	-	122,659	166,478	(396)	(27,477)	(23,037)	(22,539)	(73,449)	219,327	8,440	227,767	
Town of Conway	0.1806%	9,363,540	208,447	-	210,430	418,877	(1,883)	(130,711)	(109,587)	(207,857)	(450,038)	1,043,340	1,183	1,044,523	
Town of Cornish	0.0085%	440,930	9,816	-	90,051	99,867	(89)	(6,155)	(5,160)	-	(11,405)	49,131	33,779	82,910	
Town of Croydon	0.0014%	72,463	1,613	-	14,305	15,918	(15)	(1,012)	(848)	(4,744)	(6,619)	8,074	782	8,856	
Town of Danville	0.0237%	1,227,168	27,319	-	180,137	180,137	(247)	(17,131)	(14,362)	(62,619)	(94,359)	136,738	52,890	189,628	
Town of Deerfield	0.0431%	2,233,246	49,716	-	67,215	116,931	(449)	(31,175)	(26,137)	(81,038)	(138,799)	248,842	281	249,123	
Town of Deering	0.0017%	89,222	1,986	-	16,760	18,746	(18)	(1,245)	(1,044)	(154,271)	(156,579)	9,941	(64,658)	(54,717)	
Town of Derry	0.7476%	38,765,336	862,976	-	74,121	937,097	(7,795)	(541,145)	(453,693)	(2,868,985)	(3,871,619)	4,319,456	(1,094,262)	3,225,194	
Town of Dorchester	0.0022%	115,538	2,572	-	11,712	14,284	(23)	(1,613)	(1,352)	(2,095)	(5,083)	12,874	17,886	30,760	
Town of Dublin	0.0209%	1,084,745	24,148	-	83,062	107,210	(218)	(15,143)	(12,695)	-	(28,056)	120,868	13,763	134,631	
Town of Dunbarton	0.0256%	1,328,132	29,566	-	202,855	232,421	(267)	(18,540)	(15,544)	(128,390)	(162,741)	147,988	13,721	161,721	
Town of Durham	0.2824%	14,644,815	326,016	-	211,474	537,490	(2,945)	(204,435)	(171,397)	(518,100)	(896,876)	1,631,809	(209,188)	1,422,621	
Town of East Kingstons	0.0276%	1,429,252	31,817	-	94,141	125,958	(287)	(19,952)	(16,727)	(8,611)	(45,577)	159,256	46,799	206,055	
Town of Effingham	0.0075%	389,217	8,665	-	88,196	96,861	(78)	(5,433)	(4,555)	(30,596)	(40,663)	43,369	(6,744)	36,625	
Town of Enfield	0.0594%	3,079,051	68,544	-	108,913	177,457	(619)	(42,982)	(36,036)	(38,226)	(117,863)	343,085	16,891	359,976	
Town of Epping	0.1310%	6,794,200	151,249	-	217,181	368,430	(1,366)	(94,844)	(79,516)	(67,885)	(243,611)	757,048	123,821	880,869	
Town of Epsom	0.0473%	2,451,677	54,578	-	113,011	167,589	(493)	(34,224)	(28,693)	(6,349)	(69,760)	273,180	59,280	332,460	
Town of Exeter	0.3398%	17,619,976	392,248	-	251,568	643,816	(3,543)	(245,966)	(206,217)	(709,177)	(1,164,903)	1,963,319	(281,836)	1,681,483	
Town of Farmington	0.0626%	3,247,300	72,290	-	543,110	615,400	(653)	(45,331)	(38,005)	(24,280)	(108,269)	361,833	152,576	514,409	
Town of Fitzwilliam	0.0211%	1,093,658	24,346	-	52,155	76,501	(220)	(15,267)	(12,800)	(28,966)	(57,253)	121,861	33,648	155,509	
Town of Francestown	0.0081%	417,685	9,298	-	68,276	77,574	(84)	(5,831)	(4,888)	(11,142)	(21,945)	46,541	28,303	74,844	
Town of Franconia	0.0116%	601,376	13,387	-	44,986	58,373	(121)	(8,395)	(7,038)	(98,134)	(113,688)	67,008	6,838	73,846	
Town of Freedom	0.0117%	605,454	13,478	-	124,965	138,443	(122)	(8,452)	(7,086)	(28,926)	(44,586)	67,463	25,939	93,402	
Town of Fremont	0.0218%	1,129,068	25,135	-	61,884	87,019	(227)	(15,761)	(13,214)	(19,845)	(49,047)	125,807	24,685	150,492	
Town of Gilford	0.2310%	11,976,730	266,620	-	1,204,567	1,471,187	(2,408)	(167,189)	(140,171)	(8,615)	(318,383)	1,334,516	356,892	1,691,408	
Town of Gilmanton	0.0556%	2,884,288	64,209	-	303,565	367,774	(580)	(40,263)	(33,757)	(396)	(74,996)	321,384	144,222	465,606	
Town of Goffstown	0.3288%	17,047,472	379,503	-	873,208	1,252,711	(3,428)	(237,974)	(199,516)	(867,706)	(1,308,625)	1,899,527	159,175	2,058,702	
Town of Gorham	0.0741%	3,844,942	85,594	-	381,936	467,530	(773)	(53,674)	(45,000)	-	(99,446)	428,425	117,869	546,294	
Town of Goshen	0.0038%	194,600	4,332	-	5,086	9,418	(39)	(2,716)	(2,277)	(9,568)	(14,601)	21,683	(2,814)	18,869	
Town of Grafton	0.0086%	443,571	9,875	-	38,986	48,861	(89)	(6,192)	(5,191)	(88,596)	(100,068)	49,425	(1,473)	47,952	
Town of Grantham	0.0393%	2,038,560	45,382	-	167,052	212,434	(410)	(28,457)	(23,858)	-	(52,726)	227,148	87,647	314,795	
Town of Greenfield	0.0206%	1,066,695	23,746	-	80,118	103,864	(214)	(14,891)	(12,484)	(57,265)	(84,854)	118,857	4,572	123,429	
Town of Greenland	0.0668%	3,463,347	77,099	-	274,445	351,544	(696)	(48,347)	(40,534)	-	(89,576)	385,906	181,610	567,516	
Town of Greenville	0.0257%	1,334,636	29,711	-	68,504	98,215	(268)	(18,631)	(15,620)	(65,275)	(99,794)	148,712	5,019	153,731	
Town of Groton	0.0019%	99,141	2,207	-	1,226	3,433	(20)	(1,384)	(1,160)	(15,691)	(18,255)	11,047	(6,635)	4,412	
Town of Hampstead	0.0971%	5,032,674	112,035	-	287,158	399,193	(1,012)	(70,254)	(58,900)	(56,533)	(186,699)	560,769	146,318	707,087	
Town of Hampton	0.4995%	25,902,032	576,619	-	272,560	849,179	(5,208)	(361,580)	(303,147)	(429,636)	(1,099,570)	2,886,153	(225,160)	2,660,993	
Town of Hampton Falls	0.0328%	1,699,137	37,825	-	251,523	289,348	(342)	(23,719)	(19,888)	(201,951)	(245,898)	189,327	61,431	250,758	
Town of Hancock	0.0084%	435,011	9,684	-	138,310	147,994	(87)	(6,073)	(5,091)	(206,623)	(217,874)	48,472	(13,148)	35,324	
Town of Hanover	0.3376%	17,507,681	389,748	-	141,756	531,504	(3,520)	(244,399)	(204,903)	(407,802)	(860,623)	1,950,806	(130,658)	1,820,148	
Town of Harrisville	0.0038%	199,340	4,438	-	89,131	93,569	(40)	(2,783)	(2,333)	(57,004)	(62,160)	22,211	3,544	25,755	
Town of Haverhill	0.0428%	2,217,494	49,365	-	334,158	383,523	(446)	(30,955)	(25,953)	(26,927)	(84,281)	247,086	55,342	302,428	
Town of Hebron	0.0061%	314,276	6,996	-	24,069	31,065	(63)	(4,387)	(3,678)	(2,158)	(10,286)	35,019	8,327	43,346	
Town of Henniker	0.0631%	3,274,098	72,887	-	68,576	141,463	(658)	(45,705)	(38,319)	(271,027)	(355,709)	364,819	(54,957)	309,862	
Town of Hills	0.0022%	114,110	2,540	-	91,063	93,603	(23)	(1,593)	(1,336)	-	(2,952)	12,715	24,011	36,726	
Town of Hillsborough	0.0660%	3,420,754	76,151	-	18,675	94,826	(688)	(47,752)	(40,035)	(95,635)	(184,110)	381,160	(66,734)	314,426	
Town of Hinsdale	0.0491%	2,544,916	56,654	-	265,252	321,906	(512)	(35,526)	(29,785)	(36,721)	(102,543)	283,569	6,110	289,679	
Town of Holderness	0.0377%	1,955,533	43,533	-	197,950	241,483	(393)	(27,298)	(22,887)	-	(50,578)	217,897	88,332	306,229	



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense	
Town of Hollis	0.1596%	\$ 8,275,647	\$ 184,229	\$ -	\$ 358,143	\$ 542,372	\$ (1,664)	\$ (115,524)	\$ (96,855)	\$ -	\$ (214,043)	\$ 922,120	\$ 161,052	\$ 1,083,172	
Town of Hooksett	0.2982%	15,462,763	344,225	-	226,287	570,512	(3,109)	(215,853)	(180,970)	(1,149,400)	(1,549,331)	1,722,950	(196,184)	1,526,766	
Town of Hopkinton	0.0931%	4,828,937	107,500	-	70,236	177,736	(971)	(67,410)	(56,516)	(13,942)	(138,839)	538,068	17,142	555,210	
Town of Hudson	0.5671%	29,407,818	654,663	-	514,741	1,169,404	(5,913)	(410,519)	(344,177)	(1,397,936)	(2,158,545)	3,276,788	(13,306)	3,263,482	
Town of Jackson	0.0262%	1,358,406	30,240	-	324,328	354,568	(273)	(18,963)	(15,898)	-	(35,134)	151,361	122,382	273,743	
Town of Jaffrey	0.0898%	4,657,067	103,673	-	121,548	225,221	(936)	(65,010)	(54,504)	(319,537)	(439,988)	518,917	(129,902)	389,015	
Town of Jefferson	0.0028%	146,518	3,262	-	17,059	20,321	(29)	(2,045)	(1,715)	(10,027)	(13,816)	16,326	1,373	17,699	
Town of Kensington	0.0256%	1,328,047	29,564	-	210,330	239,894	(267)	(18,539)	(15,543)	(96,159)	(130,508)	147,979	93,454	241,433	
Town of Kingston	0.0875%	4,538,594	101,036	-	746,990	848,026	(913)	(63,357)	(53,118)	-	(117,387)	505,717	250,794	756,511	
Town of Lancaster	0.0637%	3,301,688	73,501	-	256,925	330,426	(664)	(46,090)	(38,642)	(36,621)	(122,016)	367,893	111,002	478,895	
Town of Landaff	0.0014%	73,650	1,640	-	58,775	60,415	(15)	(1,028)	(862)	-	(1,905)	8,207	15,497	23,704	
Town of Lee	0.0619%	3,208,208	71,420	-	174,152	245,572	(645)	(44,785)	(37,547)	(139,921)	(222,898)	357,477	53,357	410,834	
Town of Lempster	0.0056%	291,203	6,483	-	24,304	30,787	(59)	(4,065)	(3,408)	(11,292)	(18,824)	32,448	4,893	37,341	
Town of Lincoln	0.0761%	3,945,279	87,828	-	370,060	457,888	(793)	(55,074)	(46,174)	-	(102,041)	439,605	193,335	632,940	
Town of Lisbon	0.0127%	658,715	14,664	-	59,793	74,457	(132)	(9,195)	(7,709)	(24,121)	(41,158)	73,397	11,049	84,446	
Town of Litchfield	0.0693%	3,592,324	79,971	-	65,554	145,525	(722)	(50,147)	(42,043)	(684,582)	(777,494)	400,278	(224,160)	176,118	
Town of Littleton	0.1514%	7,850,512	174,765	-	690,797	865,562	(1,579)	(109,589)	(91,879)	-	(203,048)	874,750	374,191	1,248,941	
Town of Londonderry	0.6320%	32,770,605	729,524	-	223,675	953,199	(6,589)	(457,462)	(383,533)	(2,397,245)	(3,244,829)	3,651,488	(822,052)	2,829,436	
Town of Loudon	0.0594%	3,077,649	68,513	-	259,650	328,163	(619)	(42,962)	(36,020)	(145,788)	(225,389)	342,929	18,657	361,586	
Town of Lyme	0.0179%	927,267	20,642	-	96,594	117,236	(186)	(12,944)	(10,852)	(157,624)	(181,607)	103,321	(10,297)	93,024	
Town of Lyndeborough	0.0048%	246,485	5,487	-	120,639	126,126	(50)	(3,441)	(2,885)	-	(6,376)	27,465	46,688	74,153	
Town of Madison	0.0251%	1,300,113	28,942	-	56,444	85,386	(261)	(18,149)	(15,216)	(211,197)	(244,823)	144,866	(21,877)	122,989	
Town of Marlborough	0.0188%	974,876	21,702	-	114,385	136,087	(196)	(13,609)	(11,410)	(56,588)	(81,802)	108,626	1,773	110,399	
Town of Marlow	0.0049%	253,539	5,644	-	46,165	51,809	(51)	(3,539)	(2,967)	(5,412)	(11,579)	28,251	5,608	33,859	
Town of Mason	0.0106%	547,418	12,186	-	96,921	109,107	(110)	(7,642)	(6,407)	-	(14,159)	60,997	(1,643)	59,354	
Town of Meredith	0.1442%	7,478,001	166,472	-	69,604	236,076	(1,504)	(104,389)	(87,519)	(76,942)	(270,355)	833,242	(56,111)	777,131	
Town of Merrimack	0.5721%	29,665,908	660,409	-	852,854	1,513,263	(5,965)	(414,122)	(347,197)	(196,769)	(964,053)	3,305,546	245,133	3,550,679	
Town of Middleton	0.0099%	515,226	11,470	-	210,610	222,080	(104)	(7,192)	(6,030)	(295,704)	(309,030)	57,409	(35,609)	21,800	
Town of Milford	0.2376%	12,321,934	274,305	-	174,397	448,702	(2,478)	(172,008)	(144,211)	(281,789)	(600,486)	1,372,980	(41,827)	1,331,153	
Town of Milton	0.0551%	2,858,229	63,629	-	331,654	395,283	(575)	(39,900)	(33,452)	(204,217)	(278,143)	318,481	12,958	331,439	
Town of Monroe	0.0032%	167,750	3,734	-	13,138	16,872	(34)	(2,342)	(1,963)	(54,181)	(58,520)	18,691	11,013	29,704	
Town of Mont Vernon	0.0258%	1,338,387	29,795	-	138,334	168,129	(269)	(18,683)	(15,664)	(8,163)	(42,779)	149,131	59,005	208,136	
Town of Moultonborough	0.1199%	6,218,469	138,433	-	1,282,598	1,421,022	(1,250)	(86,807)	(72,778)	(422,905)	(583,740)	692,897	146,836	839,733	
Town of Nelson	0.0053%	275,365	6,130	-	48,829	54,959	(55)	(3,844)	(3,223)	(1,502)	(8,624)	30,683	11,329	42,012	
Town of New Boston	0.0400%	2,076,620	46,229	-	272,176	318,405	(418)	(28,989)	(24,304)	(23,437)	(77,147)	231,389	101,044	332,433	
Town of New Castle	0.0337%	1,749,061	38,937	-	189,692	228,629	(352)	(24,416)	(20,470)	(14,705)	(59,943)	194,890	37,728	232,618	
Town of New Durham	0.0267%	1,385,609	30,846	-	109,924	140,770	(279)	(19,342)	(16,217)	(277,480)	(313,318)	154,393	(2,813)	151,580	
Town of New Hampton	0.0338%	1,752,648	39,017	-	247,770	286,787	(352)	(24,466)	(20,512)	(44,878)	(90,208)	195,290	43,170	238,460	
Town of New Ipswich	0.0244%	1,267,765	28,222	-	172,873	201,095	(255)	(17,697)	(14,837)	(373,183)	(405,973)	141,262	(57,219)	84,043	
Town of New London	0.0929%	4,816,360	107,219	-	342,260	449,479	(968)	(67,234)	(56,369)	(23,624)	(148,195)	536,666	119,213	655,879	
Town of Newbury	0.0190%	986,120	21,953	-	46,576	68,529	(198)	(13,766)	(11,541)	(20,119)	(45,624)	109,879	27,411	137,290	
Town of Newfields	0.0221%	1,146,093	25,514	-	277,069	302,583	(230)	(15,999)	(13,413)	(17,472)	(47,114)	127,704	100,633	228,337	
Town of Newington	0.0951%	4,932,638	109,808	-	41,752	151,560	(992)	(68,857)	(57,730)	(53,249)	(180,828)	549,623	(63,449)	486,174	
Town of Newmarket	0.1219%	6,322,041	140,738	-	101,251	241,989	(1,271)	(88,253)	(73,990)	(17,604)	(181,118)	704,438	16,451	720,889	
Town of Newport	0.1153%	5,977,895	133,077	-	566,897	699,974	(1,202)	(83,449)	(69,963)	(355,144)	(509,757)	666,092	(119,657)	546,435	
Town of North Andover	0.0321%	1,664,536	37,055	-	112,251	149,306	(335)	(23,236)	(19,481)	(230,949)	(274,001)	185,472	(8,430)	177,042	
Town of North Hampton	0.1200%	6,221,059	138,490	-	70,062	208,552	(1,251)	(86,843)	(72,809)	(754,922)	(915,825)	693,186	(198,743)	494,443	
Town of Northfield	0.0351%	1,820,517	40,527	-	57,590	98,117	(366)	(25,414)	(21,307)	(229,257)	(276,343)	202,852	(83,448)	119,404	
Town of Northumberland	0.0296%	1,534,433	34,159	-	210,007	244,166	(309)	(21,420)	(17,958)	-	(39,687)	170,975	101,140	272,115	
Town of Northwood	0.0479%	2,485,160	55,323	-	218,697	274,020	(500)	(34,692)	(29,085)	(156,628)	(220,905)	276,911	30,814	307,725	



# Schedule of Pension Amounts by Employer

Deferred Outflows of Resources							Deferred Inflows of Resources							Pension Expense		
Entity	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense	
Town of Nottingham	0.0403%	\$ 2,090,049	\$ 46,528	\$ -	\$ 306,099	\$ 352,627	\$ (420)	\$ (29,176)	\$ (24,461)	\$ (13,094)	\$ (67,151)	\$ 232,885	\$ 101,533	\$ 334,418		
Town of Orford	0.0093%	483,291	10,759	-	32,468	43,227	(97)	(6,747)	(5,656)	(11,294)	(23,794)	53,851	16,682	70,533		
Town of Ossipee	0.0699%	3,625,411	80,707	-	159,698	240,405	(729)	(50,609)	(42,430)	(178,732)	(272,500)	403,964	(101,522)	302,442		
Town of Pelham	0.2939%	15,241,812	339,306	-	276,628	615,934	(3,065)	(212,768)	(178,384)	(282,006)	(676,223)	1,698,330	169,771	1,868,101		
Town of Pembroke	0.0822%	4,263,711	94,917	-	286,620	381,537	(857)	(59,519)	(49,901)	(83,613)	(193,890)	475,087	53,648	528,735		
Town of Peterborough	0.1550%	8,038,143	178,941	-	719,236	898,177	(1,616)	(112,209)	(94,075)	(27,091)	(234,991)	895,656	190,639	1,086,295		
Town of Piermont	0.0071%	370,325	8,244	-	117,173	125,417	(74)	(5,170)	(4,334)	(92)	(9,670)	41,264	38,744	80,008		
Town of Pittsburg	0.0086%	447,047	9,952	-	161,195	171,147	(90)	(6,241)	(5,232)	(94,825)	(106,388)	49,813	2,269	52,082		
Town of Pittsfield	0.0488%	2,528,192	56,281	-	60,542	116,823	(508)	(35,292)	(29,589)	(59,904)	(125,293)	281,705	20,750	302,455		
Town of Plainfield	0.0242%	1,253,931	27,914	-	82,737	110,651	(252)	(17,504)	(14,675)	(75,392)	(107,824)	139,720	(1,333)	138,387		
Town of Plaistow	0.1237%	6,415,633	142,822	-	356,035	498,857	(1,290)	(89,559)	(75,086)	(35,321)	(201,256)	714,867	36,236	751,103		
Town of Plymouth	0.1380%	7,155,200	159,286	-	249,543	408,829	(1,439)	(99,883)	(83,742)	(258,637)	(443,701)	797,274	(76,396)	720,878		
Town of Raymond	0.1269%	6,580,897	146,501	-	355,239	501,740	(1,323)	(91,866)	(77,020)	(128,484)	(298,693)	733,281	(24,687)	708,594		
Town of Rindge	0.0550%	2,850,418	63,455	-	147,378	210,833	(573)	(39,790)	(33,360)	(50,566)	(124,290)	317,610	14,095	331,705		
Town of Rollinsford	0.0188%	975,925	21,725	-	79,782	101,507	(196)	(13,623)	(11,422)	(33,110)	(58,351)	108,743	25,482	134,225		
Town of Rumney	0.0109%	565,837	12,596	-	67,834	80,430	(114)	(7,899)	(6,622)	(17,564)	(32,199)	63,049	9,148	72,197		
Town of Rye	0.1531%	7,937,402	176,699	-	494,948	671,647	(1,596)	(110,802)	(92,896)	(7,261)	(212,555)	884,431	193,617	1,078,048		
Town of Salem	0.8665%	44,932,471	1,000,266	-	-	1,000,266	(9,035)	(627,236)	(525,871)	(2,012,414)	(3,174,555)	5,006,633	(1,154,398)	3,852,235		
Town of Salisbury	0.0018%	93,936	2,091	-	12,075	14,166	(19)	(1,311)	(1,099)	(3,604)	(6,034)	10,467	5,392	15,859		
Town of Sanbornton	0.0508%	2,636,418	58,691	-	378,516	437,207	(530)	(36,803)	(30,856)	(80,978)	(149,167)	293,765	88,779	382,544		
Town of Sandown	0.0460%	2,383,936	53,070	-	130,763	183,833	(479)	(33,279)	(27,901)	(175,778)	(237,436)	265,632	(16,467)	249,165		
Town of Sandwich	0.0118%	609,738	13,574	-	18,327	31,901	(123)	(8,512)	(7,136)	(10,796)	(26,567)	67,940	4,577	72,517		
Town of Seabrook	0.3662%	18,991,390	422,777	-	1,098,816	1,521,593	(3,819)	(265,111)	(222,267)	-	(491,197)	2,116,129	682,048	2,798,177		
Town of Shelburne	0.0025%	130,095	2,896	-	10,006	12,902	(26)	(1,816)	(1,523)	(897)	(4,262)	14,496	(12,785)	1,711		
Town of South Hampton	0.0035%	183,201	4,078	-	40,559	44,637	(37)	(2,557)	(2,144)	(103,260)	(107,998)	20,413	(11,389)	9,024		
Town of Springfield	0.0133%	691,648	15,397	-	93,247	108,644	(139)	(9,655)	(8,095)	-	(17,889)	77,067	35,699	112,766		
Town of Stark	0.0000%	-	-	-	-	-	-	-	-	(21,208)	-	-	(9,406)	(9,406)		
Town of Stewartstown	0.0010%	51,842	1,154	-	2,194	3,348	(10)	(724)	(607)	(243)	(1,583)	5,776	775	6,551		
Town of Strafford	0.0329%	1,706,381	37,987	-	234,095	272,082	(343)	(23,820)	(19,971)	(28,632)	(72,766)	190,135	102,134	292,269		
Town of Stratford	0.0023%	117,491	2,616	-	14,481	17,097	(24)	(1,640)	(1,375)	(4,019)	(7,058)	13,092	2,131	15,223		
Town of Stratham	0.0823%	4,266,860	94,987	-	131,751	226,738	(858)	(59,563)	(49,938)	(451,323)	(561,682)	475,438	(84,750)	390,688		
Town of Sugar Hill	0.0143%	743,042	16,541	-	51,347	67,888	(149)	(10,373)	(8,696)	-	(19,218)	82,794	32,485	115,279		
Town of Sunapee	0.0668%	3,466,522	77,170	-	144,797	221,967	(697)	(48,391)	(40,571)	(36,125)	(125,784)	386,259	48,054	434,313		
Town of Sutton	0.0156%	806,807	17,961	-	139,590	157,551	(162)	(11,263)	(9,443)	(20,662)	(41,529)	89,899	38,209	128,108		
Town of Swanzey	0.0434%	2,252,225	50,138	-	86,393	136,531	(453)	(31,440)	(26,359)	(173,694)	(231,946)	250,956	(83,848)	167,108		
Town of Tamworth	0.0199%	1,030,357	22,937	-	68,907	91,844	(207)	(14,383)	(12,059)	(105,608)	(132,257)	114,808	(52,377)	62,431		
Town of Thornton	0.0314%	1,630,623	36,300	-	94,787	131,087	(328)	(22,763)	(19,084)	(49,268)	(91,443)	181,694	40,013	221,707		
Town of Tilton	0.0671%	3,479,401	77,457	-	21,826	99,283	(700)	(48,571)	(40,721)	(344,591)	(434,583)	387,694	(209,371)	178,323		
Town of Troy	0.0212%	1,097,228	24,426	-	281,032	305,458	(221)	(15,317)	(12,842)	(22,963)	(51,342)	122,260	91,066	213,326		
Town of Troy Water And Sewer	0.0000%	-	-	-	-	-	-	-	-	(144,047)	-	-	(38,468)	(38,468)		
Town of Tuftonboro	0.0362%	1,875,370	41,749	-	30,299	72,048	(377)	(26,179)	(21,949)	(46,448)	(94,953)	208,965	(7,497)	201,468		
Town of Unity	0.0032%	165,780	3,691	-	8,427	12,118	(33)	(2,314)	(1,940)	(9,517)	(13,804)	18,472	(4,904)	13,568		
Town of Wakefield	0.0880%	4,565,092	101,626	-	138,020	239,646	(918)	(63,726)	(53,428)	(294,533)	(412,605)	508,669	42,783	551,452		
Town of Walpole	0.0451%	2,338,435	52,057	-	192,081	244,138	(470)	(32,643)	(27,368)	(44,562)	(105,044)	260,562	41,332	301,894		
Town of Warner	0.0270%	1,400,183	31,170	-	29,999	61,169	(282)	(19,546)	(16,387)	(98,328)	(134,543)	156,017	(18,686)	137,331		
Town of Warren	0.0027%	138,973	3,094	-	2,327	5,421	(28)	(1,940)	(1,626)	(3,012)	(6,606)	15,485	(1,856)	13,629		
Town of Washington	0.0109%	565,871	12,597	-	36,960	49,557	(114)	(7,899)	(6,623)	(8,598)	(23,234)	63,053	8,418	71,471		
Town of Waterville Valley	0.0590%	3,057,759	68,070	-	405,396	473,466	(615)	(42,685)	(35,787)	-	(79,087)	340,713	159,732	500,445		
Town of Weare	0.0951%	4,933,971	109,838	-	458,042	567,880	(992)	(68,876)	(57,745)	-	(127,613)	549,772	294,614	844,386		
Town of Webster	0.0073%	380,632	8,473	-	23,677	32,150	(77)	(5,313)	(4,455)	(102,329)	(112,174)	42,412	(6,014)	36,398		



# Schedule of Pension Amounts by Employer

Entity	Deferred Outflows of Resources						Deferred Inflows of Resources						Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Total Deferred Outflows of Resources		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments		Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer Pension Expense	
					Share of Contributions	Total Deferred Outflows of Resources		Share of Plan Pension Expense	Proportionate Share of Contributions					Total Employer Pension Expense	
Town of Westmoreland	0.0041%	\$ 213,699	\$ 4,757	\$ -	\$ 8,228	\$ 12,985	\$ (43)	\$ (2,983)	\$ (2,501)	\$ (23,184)	\$ (28,711)	\$ 23,811	\$ (10,831)	\$ 12,980	
Town of Whitefield	0.0370%	1,920,682	42,757	-	126,628	169,385	(386)	(26,812)	(22,479)	(8,797)	(58,474)	214,014	27,484	241,498	
Town of Wilmot	0.0126%	652,779	14,532	-	52,266	66,798	(131)	(9,113)	(7,640)	(596)	(17,479)	72,737	25,714	98,451	
Town of Wilton	0.0305%	1,581,190	35,200	-	137,554	172,754	(318)	(22,073)	(18,506)	(212,969)	(253,865)	176,185	28,713	204,898	
Town of Winchester	0.0318%	1,646,969	36,664	-	211,143	247,807	(331)	(22,991)	(19,275)	(307,185)	(349,782)	183,515	(59,461)	124,054	
Town of Windham	0.2790%	14,468,221	322,085	-	-	322,085	(2,909)	(201,969)	(169,330)	(717,665)	(1,091,873)	1,612,132	(183,603)	1,428,529	
Town of Wolfeboro	0.2027%	10,511,689	234,006	-	435,700	669,706	(2,114)	(146,738)	(123,024)	(339,845)	(611,722)	1,171,273	50,390	1,221,663	
Town of Woodstock	0.0332%	1,719,647	38,282	-	120,890	159,172	(346)	(24,005)	(20,126)	(79,300)	(123,778)	191,613	10,013	201,626	
Unity SD	0.0279%	1,446,389	32,199	-	85,235	117,434	(291)	(20,191)	(16,928)	(5,751)	(43,161)	161,165	57,186	218,351	
Village District of Eastman	0.0081%	418,382	9,314	-	75,719	85,033	(84)	(5,840)	(4,897)	-	(10,821)	46,619	32,199	78,818	
Village District of Eidelweiss	0.0036%	187,563	4,175	-	46,467	50,642	(38)	(2,618)	(2,195)	(64,993)	(69,845)	20,900	(6,562)	14,338	
Virtual Lrng Acad Charter Schl	0.1266%	6,563,106	146,105	-	263,597	409,702	(1,320)	(91,618)	(76,812)	(342,013)	(511,763)	731,299	317,608	1,048,907	
Wakefield SD	0.1122%	5,819,359	129,548	-	295,122	424,670	(1,170)	(81,235)	(68,107)	(258,460)	(408,973)	648,426	11,257	659,683	
Warner Village Water District	0.0029%	150,036	3,340	-	28,248	31,588	(30)	(2,094)	(1,756)	(14,226)	(18,106)	16,718	(424)	16,294	
Warren SD	0.0234%	1,211,983	26,981	-	64,981	91,962	(244)	(16,919)	(14,184)	(59,495)	(90,842)	135,046	13,343	148,389	
Washington SD	0.0130%	674,579	15,017	-	68,784	83,801	(136)	(9,417)	(7,895)	(12,619)	(30,067)	75,165	18,485	93,650	
Waterville Estates Village Dis	0.0172%	891,883	19,855	-	257,524	277,379	(179)	(12,450)	(10,438)	(31,477)	(54,544)	99,379	94,761	194,140	
Waterville Valley SD	0.0187%	968,759	21,566	-	51,875	73,441	(195)	(13,523)	(11,338)	(25,026)	(50,082)	107,945	51,507	159,452	
Weare SD	0.1827%	9,474,484	210,917	-	39,087	250,004	(1,905)	(132,259)	(110,885)	(189,401)	(434,451)	1,055,702	2,187	1,057,889	
Weeks Public Library	0.0024%	123,780	2,755	-	8,994	11,749	(25)	(1,728)	(1,449)	(10,117)	(13,318)	13,792	(3,246)	10,546	
Wentworth SD	0.0214%	1,107,542	24,656	-	40,856	65,512	(223)	(15,461)	(12,962)	(16,415)	(45,061)	123,408	25,823	149,231	
Westmoreland SD	0.0318%	1,649,997	36,731	-	21,830	58,561	(332)	(23,033)	(19,311)	(130,028)	(172,704)	183,852	(11,317)	172,535	
White Mountains Reg SD	0.3085%	15,997,879	356,137	-	185,313	541,450	(3,217)	(223,323)	(187,233)	(787,390)	(1,201,162)	1,782,576	(119,218)	1,663,358	
Wilton-Lyndeborough Coop SD	0.1560%	8,091,069	180,120	-	-	180,120	(1,627)	(112,947)	(94,695)	(583,407)	(792,676)	901,554	(245,291)	656,263	
Winchester SD	0.0847%	4,391,595	97,764	-	208,219	305,983	(883)	(61,305)	(51,397)	(602,909)	(716,494)	489,337	(196,227)	293,110	
Windham SD	0.7428%	38,515,866	857,422	-	79,674	937,096	(7,744)	(537,663)	(450,774)	(984,853)	(1,981,033)	4,291,658	(266,093)	4,025,565	
Winnacunnet Coop SD	0.4177%	21,659,553	482,175	-	3,216,762	3,698,937	(4,355)	(302,357)	(253,494)	(2,066,636)	(2,626,842)	2,413,432	249,960	2,663,392	
Winnisquam Reg SD	0.3112%	16,139,803	359,297	-	67,004	426,301	(3,245)	(225,304)	(188,894)	(2,035,420)	(2,452,862)	1,798,390	(640,508)	1,157,882	
Woodsville Fire District	0.0217%	1,124,921	25,042	-	388,283	413,325	(226)	(15,703)	(13,166)	-	(29,095)	125,345	111,031	236,376	
Woodsville Water & Light Dept	0.0000%	-	-	-	19,072	19,072	-	-	-	(338,639)	(338,639)	-	(94,002)	(94,002)	
Total for All Entities	100.0000%	\$ 5,185,538,939	\$ 115,438,042	\$ -	\$ 168,293,287	\$ 283,731,329	\$ (1,042,668)	\$ (72,387,614)	\$ (60,689,393)	\$ (168,293,287)	\$ (302,412,962)	\$ 577,802,496	\$ -	\$ 577,802,496	

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



# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Allenstown SD	0.0781%	\$ 4,049,264	\$ 2,706,363	\$ 5,661,330
Alton SD	0.1292%	6,697,674	4,476,453	9,364,108
Amherst SD	0.4367%	22,646,473	15,135,981	31,662,337
Andover SD	0.0550%	2,851,880	1,906,080	3,987,252
Androscoggin Valley Reg Refuse	0.0203%	1,051,959	703,086	1,470,757
Ashland SD	0.0588%	3,049,431	2,038,115	4,263,450
Auburn SD	0.1323%	6,859,161	4,584,384	9,589,885
Barnstead SD	0.1076%	5,579,627	3,729,196	7,800,952
Barrington SD	0.2688%	13,939,532	9,316,616	19,489,046
Bartlett SD	0.0666%	3,451,948	2,307,142	4,826,215
Bath SD	0.0180%	934,098	624,313	1,305,974
Bcep Solid Waste District	0.0064%	330,768	221,072	462,452
Bedford SD	1.0445%	54,164,557	36,201,385	75,728,193
Belknap County	0.3177%	16,476,713	11,012,365	23,036,314
Belknap County Conserv. Dist	0.0012%	62,561	41,813	87,467
Berlin Housing Authority	0.0071%	367,615	245,699	513,968
Berlin Water Works	0.0150%	778,719	520,464	1,088,737
Bethlehem SD	0.0518%	2,685,369	1,794,791	3,754,450
Bow SD - SAU 67	0.4840%	25,096,739	16,773,638	35,088,086
Brentwood SD	0.0875%	4,537,812	3,032,889	6,344,375
Brookline Public Library	0.0017%	88,577	59,201	123,840
Brookline SD	0.1357%	7,035,317	4,702,119	9,836,170
Campton SD	0.0951%	4,930,040	3,295,038	6,892,755
Candia SD	0.0755%	3,917,647	2,618,396	5,477,314
Carroll County	0.3293%	17,077,428	11,413,857	23,876,180
Center Conway Fire Precinct	0.0031%	161,281	107,793	225,489
Central Hooksett Wtr Precinct	0.0044%	227,248	151,884	317,719
Cheshire County	0.4684%	24,286,757	16,232,280	33,955,640
Chester SD - (SAU 82)	0.1247%	6,467,699	4,322,747	9,042,576
Chesterfield SD	0.0680%	3,527,414	2,357,580	4,931,725
Chichester SD	0.0609%	3,159,059	2,111,386	4,416,723
City of Berlin	0.2289%	11,867,661	7,931,861	16,592,335
City of Claremont	0.2122%	11,002,551	7,353,657	15,382,813
City of Concord	1.2797%	66,358,745	44,351,484	92,777,051
City of Dover	1.6423%	85,160,095	56,917,541	119,063,469
City of Franklin	0.2132%	11,057,102	7,390,117	15,459,083
City of Keene	0.6710%	34,792,854	23,254,127	48,644,355
City of Laconia	0.4692%	24,330,942	16,261,811	34,017,416
City of Lebanon	0.5141%	26,656,645	17,816,216	37,269,012
City of Manchester	2.2424%	116,281,580	77,717,875	162,574,835
City of Nashua	2.2037%	114,273,148	76,375,520	159,766,819
City of Portsmouth	1.0702%	55,496,681	37,091,723	77,590,654
City of Rochester	0.6207%	32,185,264	21,511,321	44,998,650
City of Somersworth	0.2574%	13,345,425	8,919,539	18,658,418
Claremont SD	0.4273%	22,158,028	14,809,524	30,979,436
Colebrook SD	0.0707%	3,664,890	2,449,463	5,123,932
Community College System of NH	0.9342%	48,445,535	32,379,024	67,732,352





# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under	Net Pension Liability at a	Net Pension Liability at a
		Current Discount	Discount Rate 1%	Discount Rate 1%
		Rate	Higher	Lower
		6.75%	7.75%	5.75%
Concord SD	1.3646%	\$ 70,759,631	\$ 47,292,857	\$ 98,929,988
Contoocook Valley SD	0.7305%	37,878,383	25,316,369	52,958,274
Conway SD	0.4305%	22,323,232	14,919,940	31,210,410
Conway Village Fire District	0.0344%	1,781,709	1,190,822	2,491,031
Cook Memorial Library	0.0010%	52,969	35,402	74,056
Coos County Institute	0.1823%	9,454,457	6,318,974	13,218,402
Coos County Nursing Home	0.0842%	4,367,067	2,918,770	6,105,656
Cornish SD	0.0413%	2,143,689	1,432,754	2,997,120
County of Merrimack	0.8460%	43,867,410	29,319,191	61,331,614
Croydon Village School	0.0045%	232,436	155,351	324,972
Deerfield Community School	0.1246%	6,459,414	4,317,209	9,030,993
Derry Coop SD	0.8831%	45,793,486	30,606,502	64,024,487
Derry Housing Authority	0.0011%	59,180	39,553	82,740
Dover Housing Authority	0.0376%	1,952,195	1,304,767	2,729,390
Dresden SD	0.2199%	11,401,386	7,620,223	15,940,431
Dunbarton SD - SAU 67	0.0542%	2,811,153	1,878,860	3,930,311
East Kingston SD	0.0420%	2,178,161	1,455,794	3,045,316
Epping SD	0.2577%	13,365,419	8,932,902	18,686,371
Epsom SD	0.1022%	5,300,657	3,542,744	7,410,920
Errol SD	0.0041%	211,591	141,419	295,828
Exeter Reg Coop SD	0.9165%	47,524,531	31,763,462	66,444,684
Exeter SD	0.3395%	17,602,598	11,764,860	24,610,428
Fall Mountain Reg SD	0.4508%	23,378,425	15,625,188	32,685,690
Farmington SD - (SAU 61)	0.2132%	11,052,999	7,387,374	15,453,345
Franklin SD	0.2264%	11,738,228	7,845,354	16,411,374
Freedom SD	0.0167%	865,807	578,670	1,210,496
Fremont SD - SAU 83	0.1005%	5,212,563	3,483,865	7,287,754
Gilford SD	0.3568%	18,501,750	12,365,816	25,867,544
Gilmanton SD	0.1126%	5,836,332	3,900,767	8,159,855
Goffstown SD	0.6535%	33,888,523	22,649,709	47,379,998
Goffstown Village Precinct	0.0034%	176,714	118,109	247,067
Governor Wentworth Reg SD	0.7467%	38,717,890	25,877,462	54,132,001
Grafton County	0.5165%	26,784,141	17,901,430	37,447,267
Grantham SD	0.0763%	3,955,250	2,643,528	5,529,888
Great Bay Elearning School	0.0279%	1,445,400	966,047	2,020,833
Greenland SD	0.1159%	6,012,505	4,018,513	8,406,164
Grs Coop SD	0.1044%	5,413,761	3,618,338	7,569,052
Hampstead SD	0.2935%	15,217,930	10,171,045	21,276,392
Hampton Falls SD	0.0878%	4,551,051	3,041,738	6,362,886
Hampton SD - SAU 90	0.3434%	17,805,939	11,900,765	24,894,722
Hanover SD	0.1540%	7,985,863	5,337,426	11,165,142
Harrisville SD	0.0188%	972,432	649,934	1,359,570
Haverhill Coop SD	0.1864%	9,668,104	6,461,767	13,517,106
Henniker SD	0.0945%	4,902,373	3,276,546	6,854,073
Hill SD	0.0139%	722,782	483,078	1,010,531
Hillsboro-Deering SD	0.3254%	16,875,540	11,278,924	23,593,919
Hillsborough County	0.8161%	42,318,739	28,284,123	59,166,397
Hinsdale SD	0.1591%	8,250,784	5,514,488	11,535,532
Holderness SD	0.0605%	3,139,186	2,098,104	4,388,938
Hollis SD	0.2042%	10,587,120	7,076,000	14,801,994



# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Hollis-Brookline Coop	0.3361%	\$ 17,426,400	\$ 11,647,096	\$ 24,364,083
Hooksett Public Library	0.0098%	506,984	338,847	708,821
Hooksett SD	0.2992%	15,517,151	10,371,032	21,694,737
Hooksett Sewer Commission	0.0105%	545,560	364,630	762,754
Hooksett Village Wtr Precinct	0.0094%	486,233	324,979	679,810
Hopkinton SD	0.2973%	15,416,591	10,303,822	21,554,142
Hudson SD	0.7744%	40,155,100	26,838,034	56,141,384
Inter-Lakes SD	0.3786%	19,629,888	13,119,818	27,444,810
Jackson SD	0.0182%	944,223	631,080	1,320,131
Jaffrey-Rindge Coop SD	0.3594%	18,639,166	12,457,660	26,059,667
John Stark SD	0.1683%	8,726,221	5,832,251	12,200,246
Kearsarge Reg SD - SAU 65	0.5809%	30,122,341	20,132,546	42,114,449
Keene SD	0.8088%	41,938,383	28,029,908	58,634,616
Kensington SD	0.0531%	2,751,380	1,838,910	3,846,741
Laconia Housing & Redevelopmnt	0.0414%	2,144,549	1,433,329	2,998,323
Laconia SD	0.5516%	28,601,897	19,116,344	39,988,695
Laconia Water Works	0.0260%	1,345,734	899,434	1,881,489
Lafayette Reg SD	0.0437%	2,267,099	1,515,237	3,169,661
Lakes Region Mutual Fire Aid	0.0171%	885,964	592,142	1,238,678
Lakes Region Planning Comm.	0.0074%	385,793	257,848	539,383
Land & Comm Heritage Inv Prog	0.0058%	303,299	202,713	424,046
Landaff SD	0.0022%	116,123	77,612	162,354
Langdon Public Library	0.0013%	68,093	45,511	95,202
Lebanon SD	0.6450%	33,448,797	22,355,815	46,765,212
Lempster SD	0.0331%	1,714,425	1,145,852	2,396,960
Lincoln-Woodstock Coop SD	0.1050%	5,447,003	3,640,555	7,615,528
Lisbon Reg SD	0.0951%	4,932,560	3,296,723	6,896,279
Litchfield SD	0.3206%	16,622,698	11,109,935	23,240,417
Littleton Public Library	0.0039%	203,315	135,888	284,258
Littleton SD	0.2312%	11,986,967	8,011,601	16,759,139
Littleton Water & Light	0.0309%	1,603,463	1,071,689	2,241,823
Londonderry SD	1.1526%	59,766,965	39,945,807	83,560,995
Lower Bartlett Water Precinct	0.0040%	208,374	139,268	291,330
Lyme SD	0.0729%	3,781,848	2,527,633	5,287,452
Madison SD	0.0430%	2,231,371	1,491,357	3,119,709
Manchester SD	2.8853%	149,618,581	99,998,969	209,183,743
Marlborough SD	0.0467%	2,422,185	1,618,890	3,386,490
Marlow SD	0.0105%	544,613	363,997	761,431
Mascenic Reg SD	0.2367%	12,276,217	8,204,924	17,163,544
Mascoma Valley Regional SD	0.3303%	17,127,058	11,447,029	23,945,570
Mason SD (SAU 89)	0.0235%	1,217,179	813,513	1,701,755
Meriden Village Water District	0.0015%	75,337	50,352	105,329
Merrimack SD	1.0302%	53,419,184	35,703,208	74,686,077
Merrimack Valley SD	0.6658%	34,527,709	23,076,915	48,273,652
Merrimack Village District	0.0277%	1,435,558	959,469	2,007,073
Middleton SD	0.0290%	1,505,191	1,006,008	2,104,427
Milan SD	0.0202%	1,048,793	700,970	1,466,331
Milford Area Communication Ctr	0.0093%	480,160	320,919	671,318
Milford SD	0.5549%	28,774,077	19,231,422	40,229,423

# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Milton SD	0.1228%	\$ 6,366,346	\$ 4,255,007	\$ 8,900,874
Monadnock Reg SD- SAU 93	0.4372%	22,671,869	15,152,954	31,697,844
Monroe SD	0.0428%	2,221,297	1,484,624	3,105,625
Mont Vernon SD	0.0599%	3,104,886	2,075,179	4,340,983
Moultonborough SD - SAU 45	0.2198%	11,395,476	7,616,272	15,932,168
Mountain Lakes District	0.0015%	77,031	51,485	107,698
Nashua Airport Authority	0.0075%	388,306	259,528	542,895
Nashua Housing Redevelop Auth	0.0347%	1,800,644	1,203,477	2,517,505
Nelson SD	0.0145%	752,867	503,185	1,052,593
New Boston SD	0.1204%	6,244,227	4,173,387	8,730,137
New Castle SD	0.0120%	622,608	416,126	870,477
New London-Springfield Wtr Sys	0.0044%	227,885	152,309	318,609
Newfields SD	0.0361%	1,870,311	1,250,040	2,614,907
Newfound Area SD	0.3345%	17,347,579	11,594,416	24,253,883
Newington SD	0.0188%	975,616	652,062	1,364,021
Newmarket Housing Authority	0.0045%	230,991	154,385	322,951
Newmarket SD	0.3303%	17,125,948	11,446,287	23,944,018
Newport SD	0.2587%	13,416,512	8,967,050	18,757,805
Next Charter School	0.0173%	899,531	601,210	1,257,646
NH Municipal Bond Bank	0.0063%	328,024	219,238	458,615
North Conway Wtr Precinct	0.0294%	1,526,113	1,019,992	2,133,680
North Country Charter Academy	0.0087%	449,602	300,496	628,594
North Country Edu Svc Ag Inc	0.0140%	725,741	485,056	1,014,668
North Hampton SD	0.1357%	7,038,973	4,704,563	9,841,282
Northumberland SD	0.0906%	4,695,651	3,138,382	6,565,052
Northwood SD	0.1030%	5,340,954	3,569,676	7,467,260
Nottingham SD	0.1232%	6,387,037	4,268,835	8,929,801
Oyster River Coop SD	0.6728%	34,886,575	23,316,767	48,775,388
Pease Development Authority	0.1001%	5,188,483	3,467,771	7,254,087
Pelham SD	0.4145%	21,494,349	14,365,948	30,051,538
Pembroke SD	0.3886%	20,151,119	13,468,188	28,173,549
Pemi Baker Coop	0.1967%	10,198,600	6,816,329	14,258,799
Piermont SD	0.0181%	937,513	626,595	1,310,749
Pittsburg SD	0.0373%	1,936,193	1,294,073	2,707,018
Pittsfield SD	0.1444%	7,489,151	5,005,444	10,470,682
Plainfield SD	0.0740%	3,835,901	2,563,760	5,363,024
Plaistow Public Library	0.0043%	222,216	148,520	310,683
Plymouth SD	0.1401%	7,267,030	4,856,987	10,160,132
Plymouth Village Water & Sewer	0.0154%	797,705	533,154	1,115,283
Portsmouth Housing Authority	0.0556%	2,885,612	1,928,626	4,034,413
Portsmouth SD	0.9555%	49,547,038	33,115,224	69,272,378
Profile SD	0.0802%	4,160,862	2,780,951	5,817,357
Prospect Mountain High School	0.1644%	8,525,014	5,697,772	11,918,936
Raymond SD	0.3311%	17,170,796	11,476,261	24,006,720
Rivendell Interstate SD	0.0394%	2,041,675	1,364,572	2,854,493

# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Rochester SD	0.9452%	\$ 49,014,865	\$ 32,759,541	\$ 68,528,340
Rockingham County	0.7439%	38,573,334	25,780,846	53,929,895
Rockingham Planning Comm	0.0102%	530,195	354,361	741,273
Rollinsford SD	0.0438%	2,269,603	1,516,910	3,173,162
Rumney SD	0.0358%	1,854,078	1,239,190	2,592,211
Rye SD	0.1728%	8,962,244	5,989,999	12,530,234
Rye Water District	0.0065%	337,075	225,287	471,268
Salem Housing Authority	0.0085%	440,061	294,119	615,255
Salem SD	1.0372%	53,785,268	35,947,883	75,197,903
Sanborn Regional SD	0.4586%	23,780,057	15,893,622	33,247,216
Sanbornton Public Library	0.0022%	113,405	75,795	158,553
Sandown Public Library	0.0020%	103,072	68,889	144,107
SAU 02	0.0195%	1,008,668	674,153	1,410,233
SAU 03	0.3082%	15,982,910	10,682,326	22,345,920
SAU 06	0.0301%	1,559,312	1,042,181	2,180,095
SAU 07	0.0151%	784,070	524,040	1,096,218
SAU 09	0.0261%	1,353,787	904,816	1,892,747
SAU 13	0.0127%	657,270	439,292	918,938
SAU 15	0.0194%	1,006,389	672,629	1,407,045
SAU 16	0.0400%	2,076,018	1,387,526	2,902,508
SAU 19	0.0338%	1,754,299	1,172,502	2,452,710
SAU 20	0.0139%	722,429	482,842	1,010,038
SAU 21	0.0338%	1,753,026	1,171,651	2,450,930
SAU 23	0.0405%	2,097,740	1,402,044	2,932,879
SAU 24	0.0388%	2,013,224	1,345,557	2,814,716
SAU 29	0.0490%	2,542,679	1,699,423	3,554,954
SAU 34	0.0164%	852,257	569,614	1,191,552
SAU 35	0.0115%	594,881	397,594	831,711
SAU 39	0.0412%	2,138,785	1,429,477	2,990,265
SAU 41	0.0311%	1,611,455	1,077,031	2,252,998
SAU 42	2.6456%	137,188,688	91,691,335	191,805,343
SAU 46	0.0157%	813,173	543,492	1,136,909
SAU 48	0.0321%	1,664,433	1,112,439	2,327,065
SAU 50	0.0298%	1,545,384	1,032,872	2,160,622
SAU 53	0.0870%	4,509,654	3,014,069	6,305,007
SAU 58	0.0067%	349,041	233,285	487,999
SAU 67	0.0183%	948,430	633,892	1,326,013
SAU 70	0.0297%	1,538,442	1,028,232	2,150,916
Seabrook SD	0.2595%	13,456,757	8,993,948	18,814,072
Seacoast Charter School	0.0343%	1,776,616	1,187,418	2,483,911
Shaker Regional SD - SAU 80	0.3412%	17,690,770	11,823,791	24,733,703
Somersworth Housing Authority	0.0153%	790,849	528,571	1,105,696
Somersworth SD	0.3623%	18,786,071	12,555,845	26,265,057
Souhegan Coop SD	0.2666%	13,823,305	9,238,934	19,326,548
South Hampton SD	0.0330%	1,713,272	1,145,081	2,395,349
Southern NH Planning Comm	0.0171%	888,648	593,936	1,242,431

# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Stark SD	0.0062%	\$ 323,559	\$ 216,254	\$ 452,372
State of New Hampshire	20.1044%	1,042,520,878	696,778,521	1,457,562,418
Stewartstown SD	0.0164%	849,556	567,808	1,187,775
Stoddard SD	0.0146%	759,370	507,532	1,061,686
Strafford County	0.9119%	47,286,272	31,604,219	66,111,570
Strafford SD	0.0939%	4,867,066	3,252,949	6,804,710
Stratford SD	0.0193%	1,002,337	669,921	1,401,380
Stratham SD	0.1875%	9,723,481	6,498,779	13,594,530
Sullivan County	0.2891%	14,991,491	10,019,702	20,959,804
Sunapee SD	0.1791%	9,288,487	6,208,047	12,986,358
Swmh District Fire Mutual Aid	0.0253%	1,311,477	876,538	1,833,594
Tamworth SD	0.0761%	3,945,658	2,637,117	5,516,477
Thornton Public School Library	0.0009%	44,581	29,796	62,329
Thornton SD	0.0725%	3,757,088	2,511,085	5,252,836
Tilton-Northfield Fire Dist	0.0779%	4,037,890	2,698,762	5,645,429
Timberlane Reg SD	0.9659%	50,086,258	33,475,616	70,026,269
Town of Alexandria	0.0125%	646,439	432,053	903,794
Town of Allentown	0.0637%	3,301,422	2,206,536	4,615,762
Town of Alstead	0.0064%	333,100	222,630	465,711
Town of Alton	0.1287%	6,675,427	4,461,583	9,333,004
Town of Amherst	0.0822%	4,262,808	2,849,087	5,959,888
Town of Andover	0.0069%	359,528	240,294	502,662
Town of Antrim	0.0359%	1,860,581	1,243,537	2,601,304
Town of Ashland	0.0438%	2,273,052	1,519,216	3,177,985
Town of Atkinson	0.0672%	3,482,808	2,327,767	4,869,360
Town of Auburn	0.0656%	3,400,417	2,272,700	4,754,168
Town of Barnstead	0.0454%	2,354,523	1,573,667	3,291,890
Town of Barrington	0.0966%	5,009,850	3,348,380	7,004,338
Town of Bartlett	0.0179%	927,086	619,627	1,296,172
Town of Bath	0.0029%	147,963	98,893	206,869
Town of Bedford	0.4367%	22,646,017	15,135,676	31,661,700
Town of Belmont	0.1448%	7,510,297	5,019,577	10,500,247
Town of Bennington	0.0149%	770,890	515,231	1,077,792
Town of Bethlehem	0.0310%	1,610,019	1,076,071	2,250,989
Town of Boscawen	0.0410%	2,125,915	1,420,875	2,972,271
Town of Bow	0.1185%	6,142,763	4,105,573	8,588,279
Town of Bradford	0.0153%	791,606	529,077	1,106,755
Town of Brentwood	0.0669%	3,467,976	2,317,854	4,848,624
Town of Bristol	0.1002%	5,196,105	3,472,865	7,264,744
Town of Brookline	0.0616%	3,195,132	2,135,496	4,467,156
Town of Campton	0.0642%	3,328,874	2,224,884	4,654,143
Town of Canaan	0.0467%	2,422,805	1,619,304	3,387,356
Town of Candia	0.0227%	1,174,526	785,005	1,642,120
Town of Canterbury	0.0162%	842,355	562,996	1,177,708
Town of Carroll	0.0277%	1,438,750	961,602	2,011,536
Town of Center Harbor	0.0238%	1,232,708	823,892	1,723,465
Town of Charlestown	0.0437%	2,264,639	1,513,592	3,166,222
Town of Chester	0.0645%	3,343,766	2,234,837	4,674,964
Town of Chesterfield	0.0310%	1,608,031	1,074,743	2,248,210

# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Chichester	0.0257%	\$ 1,334,524	\$ 891,942	\$ 1,865,816
Town of Clarksville	0.0010%	52,831	35,310	73,864
Town of Colebrook	0.0380%	1,968,368	1,315,577	2,752,002
Town of Conway	0.1806%	9,363,540	6,258,209	13,091,291
Town of Cornish	0.0085%	440,930	294,700	616,470
Town of Croydon	0.0014%	72,463	48,431	101,312
Town of Danville	0.0237%	1,227,168	820,189	1,715,720
Town of Deerfield	0.0431%	2,233,246	1,492,611	3,122,331
Town of Deering	0.0017%	89,222	59,632	124,742
Town of Derry	0.7476%	38,765,336	25,909,172	54,198,336
Town of Dorchester	0.0022%	115,538	77,221	161,536
Town of Dublin	0.0209%	1,084,745	724,999	1,516,596
Town of Dunbarton	0.0256%	1,328,132	887,669	1,856,879
Town of Durham	0.2824%	14,644,815	9,787,998	20,475,112
Town of East Kingston	0.0276%	1,429,252	955,254	1,998,257
Town of Effingham	0.0075%	389,217	260,137	544,170
Town of Enfield	0.0594%	3,079,051	2,057,912	4,304,863
Town of Epping	0.1310%	6,794,200	4,540,967	9,499,062
Town of Epsom	0.0473%	2,451,677	1,638,601	3,427,722
Town of Exeter	0.3398%	17,619,976	11,776,475	24,634,725
Town of Farmington	0.0626%	3,247,300	2,170,363	4,540,094
Town of Fitzwilliam	0.0211%	1,093,658	730,956	1,529,057
Town of Francesstown	0.0081%	417,685	279,164	583,971
Town of Franconia	0.0116%	601,376	401,935	840,792
Town of Freedom	0.0117%	605,454	404,661	846,493
Town of Fremont	0.0218%	1,129,068	754,623	1,578,565
Town of Gilford	0.2310%	11,976,730	8,004,759	16,744,826
Town of Gilmanton	0.0556%	2,884,288	1,927,740	4,032,561
Town of Goffstown	0.3288%	17,047,472	11,393,836	23,834,299
Town of Gorham	0.0741%	3,844,942	2,569,803	5,375,665
Town of Goshen	0.0038%	194,600	130,063	272,073
Town of Grafton	0.0086%	443,571	296,465	620,163
Town of Grantham	0.0393%	2,038,560	1,362,491	2,850,139
Town of Greenfield	0.0206%	1,066,695	712,936	1,491,361
Town of Greenland	0.0668%	3,463,347	2,314,760	4,842,152
Town of Greenville	0.0257%	1,334,636	892,017	1,865,973
Town of Groton	0.0019%	99,141	66,262	138,611
Town of Hampstead	0.0971%	5,032,674	3,363,634	7,036,249
Town of Hampton	0.4995%	25,902,032	17,311,864	36,213,978
Town of Hampton Falls	0.0328%	1,699,137	1,135,634	2,375,587
Town of Hancock	0.0084%	435,011	290,744	608,195
Town of Hanover	0.3376%	17,507,681	11,701,421	24,477,723
Town of Harrisville	0.0038%	199,340	133,231	278,701
Town of Haverhill	0.0428%	2,217,494	1,482,083	3,100,308
Town of Hebron	0.0061%	314,276	210,050	439,394
Town of Henniker	0.0631%	3,274,098	2,188,274	4,577,561
Town of Hill	0.0022%	114,110	76,267	159,539
Town of Hillsborough	0.0660%	3,420,754	2,286,293	4,782,602
Town of Hinsdale	0.0491%	2,544,916	1,700,918	3,558,082
Town of Holderness	0.0377%	1,955,533	1,306,998	2,734,056

# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Hollis	0.1596%	\$ 8,275,647	\$ 5,531,105	\$ 11,570,293
Town of Hooksett	0.2982%	15,462,763	10,334,682	21,618,696
Town of Hopkinton	0.0931%	4,828,937	3,227,465	6,751,402
Town of Hudson	0.5671%	29,407,818	19,654,988	41,115,464
Town of Jackson	0.0262%	1,358,406	907,904	1,899,206
Town of Jaffrey	0.0898%	4,657,067	3,112,594	6,511,107
Town of Jefferson	0.0028%	146,518	97,927	204,849
Town of Kensington	0.0256%	1,328,047	887,612	1,856,760
Town of Kingston	0.0875%	4,538,594	3,033,412	6,345,469
Town of Lancaster	0.0637%	3,301,688	2,206,714	4,616,134
Town of Landaff	0.0014%	73,650	49,225	102,971
Town of Lee	0.0619%	3,208,208	2,144,236	4,485,438
Town of Lempster	0.0056%	291,203	194,628	407,135
Town of Lincoln	0.0761%	3,945,279	2,636,864	5,515,948
Town of Lisbon	0.0127%	658,715	440,259	920,959
Town of Litchfield	0.0693%	3,592,324	2,400,963	5,022,476
Town of Littleton	0.1514%	7,850,512	5,246,963	10,975,906
Town of Londonderry	0.6320%	32,770,605	21,902,538	45,817,022
Town of Loudon	0.0594%	3,077,649	2,056,975	4,302,902
Town of Lyme	0.0179%	927,267	619,747	1,296,424
Town of Lyndeborough	0.0048%	246,485	164,740	344,614
Town of Madison	0.0251%	1,300,113	868,942	1,817,705
Town of Marlborough	0.0188%	974,876	651,567	1,362,987
Town of Marlow	0.0049%	253,539	169,455	354,476
Town of Mason	0.0106%	547,418	365,872	765,353
Town of Meredith	0.1442%	7,478,001	4,997,992	10,455,094
Town of Merrimack	0.5721%	29,665,908	19,827,485	41,476,304
Town of Middleton	0.0099%	515,226	344,356	720,344
Town of Milford	0.2376%	12,321,934	8,235,479	17,227,461
Town of Milton	0.0551%	2,858,229	1,910,324	3,996,128
Town of Monroe	0.0032%	167,750	112,117	234,534
Town of Mont Vernon	0.0258%	1,338,387	894,523	1,871,217
Town of Moultonborough	0.1199%	6,218,469	4,156,172	8,694,125
Town of Nelson	0.0053%	275,365	184,043	384,992
Town of New Boston	0.0400%	2,076,620	1,387,928	2,903,350
Town of New Castle	0.0337%	1,749,061	1,169,001	2,445,385
Town of New Durham	0.0267%	1,385,609	926,085	1,937,239
Town of New Hampton	0.0338%	1,752,648	1,171,398	2,450,400
Town of New Ipswich	0.0244%	1,267,765	847,323	1,772,480
Town of New London	0.0929%	4,816,360	3,219,059	6,733,817
Town of Newbury	0.0190%	986,120	659,082	1,378,708
Town of Newfields	0.0221%	1,146,093	766,002	1,602,368
Town of Newington	0.0951%	4,932,638	3,296,775	6,896,387
Town of Newmarket	0.1219%	6,322,041	4,225,395	8,838,930
Town of Newport	0.1153%	5,977,895	3,995,382	8,357,775
Town of Newton	0.0321%	1,664,536	1,112,508	2,327,210
Town of North Hampton	0.1200%	6,221,059	4,157,903	8,697,746
Town of Northfield	0.0351%	1,820,517	1,216,760	2,545,290
Town of Northumberland	0.0296%	1,534,433	1,025,552	2,145,311
Town of Northwood	0.0479%	2,485,160	1,660,980	3,474,535

# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Nottingham	0.0403%	\$ 2,090,049	\$ 1,396,904	\$ 2,922,126
Town of Orford	0.0093%	483,291	323,012	675,696
Town of Ossipee	0.0699%	3,625,411	2,423,077	5,068,736
Town of Pelham	0.2939%	15,241,812	10,187,007	21,309,782
Town of Pembroke	0.0822%	4,263,711	2,849,691	5,961,151
Town of Peterborough	0.1550%	8,038,143	5,372,368	11,238,236
Town of Piermont	0.0071%	370,325	247,510	517,757
Town of Pittsburg	0.0086%	447,047	298,788	625,022
Town of Pittsfield	0.0488%	2,528,192	1,689,741	3,534,699
Town of Plainfield	0.0242%	1,253,931	838,077	1,753,138
Town of Plaistow	0.1237%	6,415,633	4,287,948	8,969,783
Town of Plymouth	0.1380%	7,155,200	4,782,244	10,003,780
Town of Raymond	0.1269%	6,580,897	4,398,404	9,200,840
Town of Rindge	0.0550%	2,850,418	1,905,103	3,985,207
Town of Rollinsford	0.0188%	975,925	652,269	1,364,454
Town of Rumney	0.0109%	565,837	378,183	791,105
Town of Rye	0.1531%	7,937,402	5,305,037	11,097,389
Town of Salem	0.8665%	44,932,471	30,031,034	62,820,690
Town of Salisbury	0.0018%	93,936	62,783	131,333
Town of Sanbornton	0.0508%	2,636,418	1,762,074	3,686,011
Town of Sandown	0.0460%	2,383,936	1,593,326	3,333,013
Town of Sandwich	0.0118%	609,738	407,524	852,483
Town of Seabrook	0.3662%	18,991,390	12,693,072	26,552,117
Town of Shelburne	0.0025%	130,095	86,950	181,887
Town of South Hampton	0.0035%	183,201	122,444	256,136
Town of Springfield	0.0133%	691,648	462,269	967,002
Town of Stewartstown	0.0010%	51,842	34,649	72,481
Town of Strafford	0.0329%	1,706,381	1,140,476	2,385,714
Town of Stratford	0.0023%	117,491	78,526	164,266
Town of Stratham	0.0823%	4,266,860	2,851,796	5,965,554
Town of Sugar Hill	0.0143%	743,042	496,619	1,038,856
Town of Sunapee	0.0668%	3,466,522	2,316,882	4,846,591
Town of Sutton	0.0156%	806,807	539,237	1,128,008
Town of Swanzey	0.0434%	2,252,225	1,505,295	3,148,866
Town of Tamworth	0.0199%	1,030,357	688,648	1,440,556
Town of Thornton	0.0314%	1,630,623	1,089,842	2,279,796
Town of Tilton	0.0671%	3,479,401	2,325,490	4,864,597
Town of Troy	0.0212%	1,097,228	733,342	1,534,049
Town of Tuftonboro	0.0362%	1,875,370	1,253,421	2,621,980
Town of Unity	0.0032%	165,780	110,801	231,779
Town of Wakefield	0.0880%	4,565,092	3,051,122	6,382,516
Town of Walpole	0.0451%	2,338,435	1,562,915	3,269,398
Town of Warner	0.0270%	1,400,183	935,825	1,957,614
Town of Warren	0.0027%	138,973	92,884	194,300
Town of Washington	0.0109%	565,871	378,205	791,152
Town of Waterville Valley	0.0590%	3,057,759	2,043,682	4,275,094
Town of Weare	0.0951%	4,933,971	3,297,666	6,898,251
Town of Webster	0.0073%	380,632	254,399	532,166



# Sensitivity Analysis by Employer – Pension

As of June 30, 2024

Entity	Proportionate Share	Net Pension Liability Under Current Discount Rate	Net Pension Liability at a Discount Rate 1% Higher	Net Pension Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Westmoreland	0.0041%	\$ 213,699	\$ 142,827	\$ 298,775
Town of Whitefield	0.0370%	1,920,682	1,283,705	2,685,331
Town of Wilmot	0.0126%	652,779	436,291	912,659
Town of Wilton	0.0305%	1,581,190	1,056,803	2,210,683
Town of Winchester	0.0318%	1,646,969	1,100,767	2,302,649
Town of Windham	0.2790%	14,468,221	9,669,970	20,228,214
Town of Wolfeboro	0.2027%	10,511,689	7,025,585	14,696,533
Town of Woodstock	0.0332%	1,719,647	1,149,342	2,404,261
Unity SD	0.0279%	1,446,389	966,708	2,022,216
Village District of Eastman	0.0081%	418,382	279,629	584,945
Village District of Eidelweiss	0.0036%	187,563	125,359	262,234
Virtual Lrng Acad Charter Schl	0.1266%	6,563,106	4,386,513	9,175,966
Wakefield SD	0.1122%	5,819,359	3,889,422	8,136,123
Warner Village Water District	0.0029%	150,036	100,278	209,768
Warren SD	0.0234%	1,211,983	810,040	1,694,490
Washington SD	0.0130%	674,579	450,861	943,138
Waterville Estates Village Dis	0.0172%	891,883	596,098	1,246,953
Waterville Valley SD	0.0187%	968,759	647,479	1,354,435
Weare SD	0.1827%	9,474,484	6,332,360	13,246,403
Weeks Public Library	0.0024%	123,780	82,729	173,058
Wentworth SD	0.0214%	1,107,542	740,236	1,548,470
Westmoreland SD	0.0318%	1,649,997	1,102,791	2,306,883
White Mountains Reg SD	0.3085%	15,997,879	10,692,331	22,366,849
Wilton-Lyndeborough Coop SD	0.1560%	8,091,069	5,407,741	11,312,232
Winchester SD	0.0847%	4,391,595	2,935,163	6,139,948
Windham SD	0.7428%	38,515,866	25,742,437	53,849,548
Winnacunnet Coop SD	0.4177%	21,659,553	14,476,363	30,282,511
Winnisquam Reg SD	0.3112%	16,139,803	10,787,187	22,565,275
Woodsville Fire District	0.0217%	1,124,921	751,851	1,572,767
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 5,185,538,939</b>	<b>\$ 3,465,803,141</b>	<b>\$ 7,249,971,484</b>

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



# Schedule of Deferred Inflows and Outflows by Year – Pension

Entity	Schedule of Deferred Inflows and Outflows				
	2025	2026	2027	2028	Thereafter
Allenstown SD	\$ (246,604)	\$ 81,614	\$ (164,890)	\$ (114,582)	\$ -
Alton SD	(356,894)	107,866	(212,957)	(111,339)	-
Amherst SD	(814,744)	811,864	(579,824)	(306,719)	-
Andover SD	(170,798)	72,242	(64,521)	(40,197)	-
Androscoggin Valley Reg Refuse	15,236	82,799	2,575	(5,075)	-
Ashland Electric Dept - Emp	(25,273)	-	-	-	-
Ashland SD	(55,773)	186,271	(20,727)	(22,789)	-
Auburn SD	(155,950)	312,692	(100,583)	(25,271)	-
Barnstead SD	(533,226)	(80,913)	(304,909)	(100,839)	-
Barrington SD	(363,319)	706,526	(178,187)	(140,360)	-
Bartlett SD	(313,622)	(33,195)	(175,748)	(54,476)	-
Bath SD	(51,572)	11,624	(45,951)	(26,110)	-
Bcep Solid Waste District	(11,205)	27,616	(13,873)	(12,691)	-
Bedford SD	(2,210,815)	1,898,688	(888,008)	(495,273)	-
Belknap County	54,067	1,323,305	47,555	(11,372)	-
Belknap County Conserv. Dist	(3,264)	2,157	(673)	(572)	-
Berlin Housing Authority	(5,611)	21,362	(7,384)	(10,562)	-
Berlin Water Works	(33,874)	28,669	(2,179)	5,392	-
Bethlehem SD	(84,033)	73,216	(113,486)	(55,309)	-
Bow SD - SAU 67	(811,366)	1,154,281	(299,025)	(211,110)	-
Brentwood SD	(88,498)	246,526	(31,430)	(32,505)	-
Brookline Public Library	(5,536)	5,333	(1,548)	(3,670)	-
Brookline SD	(298,711)	264,056	(78,707)	(58,450)	-
Campton SD	(191,375)	242,768	(34,470)	(27,333)	-
Candia SD	(144,483)	177,169	(5,705)	16,588	-
Carroll County	(345,862)	916,467	(241,662)	(164,510)	-
Center Conway Fire Precinct	(5,824)	6,719	(1,102)	(1,211)	-
Central Hooksett Wtr Precinct	(13,963)	11,802	(7,014)	(3,746)	-
Cheshire County	(254,390)	1,654,015	126,835	(33,042)	-
Chester SD - (SAU 82)	(165,613)	293,841	(153,958)	(131,265)	-
Chesterfield SD	(201,503)	93,149	(97,189)	(63,969)	-
Chichester SD	(172,260)	94,671	(100,605)	(72,555)	-
City of Berlin	(431,385)	510,661	(187,433)	(176,280)	-
City of Claremont	(513,669)	350,773	(261,291)	(163,992)	-
City of Concord	(1,917,323)	2,693,905	(867,492)	(699,770)	-
City of Dover	(2,362,578)	4,165,331	(626,917)	(769,919)	-
City of Franklin	(169,799)	632,317	(3,289)	(26,374)	-
City of Keene	(1,215,420)	1,484,259	(650,463)	(500,742)	-
City of Laconia	(617,468)	1,029,305	(336,113)	(423,029)	-
City of Lebanon	(589,060)	1,324,364	(251,246)	(367,207)	-
City of Manchester	(5,503,400)	3,706,622	(2,226,927)	(1,693,446)	-
City of Nashua	(4,708,154)	3,103,279	(2,733,767)	(1,680,467)	-
City of Portsmouth	(997,730)	3,085,844	(184,888)	(23,328)	-
City of Rochester	(616,817)	1,827,794	(46,044)	(108,466)	-
City of Somersworth	(263,002)	666,794	(116,544)	(46,283)	-
Claremont SD	(947,765)	548,037	(580,663)	(464,401)	-
Cocheco Academy of The Arts	(56,712)	(38,762)	(27,842)	(4,728)	-
Colebrook SD	(111,027)	320,090	(90,568)	(104,596)	-
Community College System of NH	(2,885,580)	1,114,499	(1,278,365)	(1,071,568)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Concord SD	\$ (1,993,812)	\$ 3,245,541	\$ (1,143,590)	\$ (1,051,380)	\$ -
Contoocook Valley SD	(1,264,322)	1,363,958	(975,077)	(686,715)	-
Conway SD	(878,543)	745,457	(544,690)	(424,123)	-
Conway Village Fire District	3,731	146,324	47,246	13,605	-
Cook Memorial Library	(887)	3,216	(461)	(284)	-
Coos County Institute	(341,970)	469,289	(94,082)	(126,678)	-
Coos County Nursing Home	(60,634)	206,118	(138,881)	(146,527)	-
Cornish SD	24,637	136,615	6,888	(10,261)	-
County of Merrimack	(2,317,284)	1,382,337	(865,224)	(411,417)	-
Croydon Village School	(11,507)	3,265	(3,375)	(264)	-
Deerfield Community School	(256,674)	253,054	(62,915)	(34,517)	-
Derry Coop SD	(1,630,977)	1,990,609	(617,281)	(552,776)	-
Derry Housing Authority	(1,014)	4,085	304	(346)	-
Dover Housing Authority	(2,026)	152,866	12,573	(3,690)	-
Dresden SD	(397,567)	510,404	(272,021)	(179,438)	-
Dunbarton SD - SAU 67	(45,008)	147,423	193	(3,357)	-
East Kingston SD	(91,538)	152,278	18,994	(13,694)	-
Epping SD	(621,611)	404,005	(140,492)	(6,227)	-
Epsom SD	(126,505)	303,196	5,951	(3,926)	-
Errol SD	(21,056)	2,614	(25)	255	-
Exeter Reg Coop SD	(1,568,231)	2,162,094	(485,156)	(410,755)	-
Exeter SD	(575,141)	704,333	(224,193)	(227,863)	-
Fall Mountain Reg SD	(955,614)	958,428	(410,163)	(331,703)	-
Farmington SD - (SAU 61)	(763,662)	10,884	(269,602)	(192,130)	-
Franklin SD	(404,243)	466,982	(356,381)	(278,058)	-
Freedom SD	(111,822)	(17,129)	(51,665)	(22,600)	-
Fremont SD - SAU 83	(182,157)	247,808	(36,581)	(14,411)	-
Gilford SD	(840,183)	709,104	(290,286)	(159,907)	-
Gilmanton SD	(178,540)	174,893	(100,135)	(97,820)	-
Goffstown SD	(1,096,983)	1,535,180	(593,994)	(396,821)	-
Goffstown Village Precinct	(3,462)	11,668	145	(442)	-
Governor Wentworth Reg SD	(1,176,519)	1,724,852	(644,588)	(468,829)	-
Grafton County	(453,365)	1,742,887	359,891	451,137	-
Grantham SD	(150,108)	201,845	(74,241)	(36,705)	-
Great Bay Elearning School	16,852	128,511	9,141	(9,216)	-
Greenland SD	(107,659)	291,594	(29,363)	(98,299)	-
Grs Coop SD	(149,473)	254,275	(27,819)	(53,908)	-
Hampstead SD	(304,099)	773,930	(180,676)	(157,744)	-
Hampton Falls SD	(270,020)	111,783	(94,666)	(48,633)	-
Hampton SD - SAU 90	(775,833)	771,152	(338,358)	(250,243)	-
Hanover SD	(485,794)	208,860	(251,017)	(172,308)	-
Harrisville SD	(10,758)	62,437	(26,180)	(17,313)	-
Haverhill Coop SD	(300,521)	443,628	(179,583)	(115,861)	-
Henniker SD	(325,387)	61,997	(206,891)	(119,910)	-
Hill SD	(30,489)	27,227	(6,214)	(8,009)	-
Hillsboro-Deering SD	(762,181)	617,027	(305,351)	(303,295)	-
Hillsborough County	(2,094,080)	1,146,686	(1,610,043)	(1,103,562)	-
Hinsdale SD	(505,650)	85,582	(352,808)	(243,226)	-
Holderness SD	(106,664)	117,120	(55,196)	(68,738)	-
Hollis SD	(353,972)	498,099	(198,219)	(211,075)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Hollis-Brookline Coop	\$ (617,168)	\$ 775,985	\$ (210,395)	\$ (187,676)	\$ -
Hooksett Public Library	(3,426)	36,414	1,438	(4,259)	-
Hooksett SD	(533,398)	773,427	(98,651)	(80,886)	-
Hooksett Sewer Commission	(11,010)	33,870	(4,468)	(6,104)	-
Hooksett Village Wtr Precinct	(3,518)	32,526	(38)	4,440	-
Hopkinton SD	(502,775)	828,856	(216,425)	(226,673)	-
Hudson SD	(1,377,036)	1,821,951	(638,326)	(469,231)	-
Inter-Lakes SD	(952,279)	565,705	(552,404)	(302,479)	-
Jackson SD	(29,540)	32,571	(46,562)	(52,008)	-
Jaffrey-Rindge Coop SD	(947,258)	631,169	(441,673)	(250,900)	-
John Stark SD	(570,708)	132,217	(238,050)	(136,584)	-
Kearsarge Reg SD - SAU 65	(1,112,480)	1,114,281	(764,654)	(660,818)	-
Keene SD	(2,003,158)	1,570,077	(738,943)	(462,312)	-
Kensington SD	14,045	170,542	(12,579)	(26,273)	-
Laconia Housing & Redevelopmnt	53,343	192,448	11,860	(38,804)	-
Laconia SD	(1,185,656)	920,673	(921,952)	(672,670)	-
Laconia Water Works	(26,967)	80,679	(9,375)	(11,780)	-
Lafayette Reg SD	(54,610)	117,963	(15,714)	(22,498)	-
Lakes Region Mutual Fire Aid	(30,202)	31,074	(26,364)	(17,493)	-
Lakes Region Planning Comm.	11,277	39,765	7,924	16,974	-
Land & Comm Heritage Inv Prog	23,605	45,658	16,906	8,892	-
Landaff SD	(7,885)	(1,994)	(15,852)	(3,836)	-
Langdon Public Library	12,277	17,554	13,544	10,716	-
Lebanon SD	(1,243,798)	1,365,921	(570,004)	(386,512)	-
Lempster SD	(39,595)	84,834	(9,705)	(12,105)	-
Lincoln-Woodstock Coop SD	(267,333)	162,483	(124,886)	(41,495)	-
Lisbon Reg SD	(224,607)	162,010	(114,052)	(37,305)	-
Litchfield SD	(802,446)	569,654	(431,757)	(287,691)	-
Littleton Public Library	(1,691)	14,605	1,037	(1,099)	-
Littleton SD	(590,233)	476,040	(241,183)	(253,409)	-
Littleton Water & Light	(35,255)	72,824	(15,198)	(12,532)	-
Londonderry SD	(2,852,246)	1,774,376	(1,419,780)	(1,014,555)	-
Lower Bartlett Water Precinct	35,805	42,599	495	(1,307)	-
Lyme SD	(189,427)	103,080	(76,826)	(66,304)	-
Madison SD	(84,714)	91,963	(68,391)	(47,629)	-
Manchester SD	(4,930,657)	7,008,040	(2,018,553)	(2,177,734)	-
Marlborough SD	(91,904)	60,661	(52,002)	(23,990)	-
Marlow SD	(39,533)	1,036	(22,751)	(17,617)	-
Mascenic Reg SD	(401,550)	465,658	(321,325)	(162,957)	-
Mascoma Valley Regional SD	(810,742)	549,091	(503,451)	(336,185)	-
Mason SD (SAU 89)	(6,709)	84,801	19,425	9,937	-
Meriden Village Water District	(428)	5,600	765	482	-
Merrimack SD	(1,750,463)	2,377,119	(567,348)	(514,198)	-
Merrimack Valley SD	(584,692)	2,087,168	114,714	98,145	-
Merrimack Village District	(14,652)	73,633	(3,060)	(10,713)	-
Middleton SD	(38,747)	64,855	(11,061)	(15,437)	-
Milan SD	(45,678)	35,039	(15,577)	(15,872)	-
Milford Area Communication Ctr	(3,061)	36,567	7,131	2,890	-
Milford SD	(1,902,280)	640,547	(905,431)	(675,643)	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Milton SD	\$ (453,831)	\$ 102,904	\$ (165,614)	\$ 4,558	\$ -
Monadnock Reg SD- SAU 93	(1,209,658)	561,272	(462,089)	(269,696)	-
Monroe SD	17,605	194,443	(9,683)	(20,260)	-
Mont Vernon SD	(70,399)	152,770	(18,888)	(29,454)	-
Moultonborough SD - SAU 45	(419,411)	499,232	(214,617)	(169,557)	-
Mountain Lakes District	13,670	18,891	7,396	(140)	-
Nashua Airport Authority	(1,028)	26,069	(3,563)	(2,703)	-
Nashua Housing Redevelop Auth	(24,057)	100,544	(24,350)	(19,401)	-
Nelson SD	(23,226)	24,576	(18,512)	(3,506)	-
New Boston SD	(205,208)	316,339	(101,642)	(118,595)	-
New Castle SD	(89,136)	(31,500)	(4,983)	431	-
New London-Springfield Wtr Sys	(4,872)	13,330	(1,979)	(2,138)	-
Newfields SD	(50,405)	114,207	(20,047)	(34,717)	-
Newfound Area SD	(760,155)	602,906	(459,828)	(276,959)	-
Newington SD	(33,100)	51,590	(7,354)	(10,245)	-
Newmarket Housing Authority	30,135	35,240	6,631	(4,608)	-
Newmarket SD	(316,554)	839,846	(224,671)	(137,479)	-
Newport SD	(378,114)	720,844	(28,462)	(23,465)	-
Next Charter School	(6,053)	64,888	6,776	(817)	-
NH Comm Development Fin Auth	(22,628)	(21,377)	(16,556)	(1,695)	-
NH Municipal Bond Bank	1,169	26,853	1,097	(2,417)	-
North Conway Wtr Precinct	(3,800)	102,258	9,254	(360)	-
North Country Charter Academy	(9,799)	42,232	5,266	(3,810)	-
North Country Edu Svc Ag Inc	(94,488)	(30,932)	(64,613)	(36,957)	-
North Hampton SD	(256,075)	359,357	(91,030)	(66,064)	-
Northumberland SD	(156,973)	171,703	(91,902)	(75,799)	-
Northwood SD	20,252	396,035	48,787	(28,266)	-
Nottingham SD	(138,291)	389,238	(12,465)	(62,919)	-
Oyster River Coop SD	(1,472,956)	1,159,475	(637,767)	(566,889)	-
Pease Development Authority	(116,504)	291,809	(3,019)	(65,603)	-
Pelham SD	(758,206)	874,020	(370,562)	(285,152)	-
Pembroke SD	(600,742)	909,990	(236,540)	(161,738)	-
Pemi Baker Coop	(484,442)	389,839	(153,174)	(79,364)	-
Piermont SD	(23,135)	44,998	7,040	460	-
Pittsburg SD	(55,519)	91,669	(22,762)	(16,242)	-
Pittsfield SD	(312,597)	196,676	(205,649)	(150,253)	-
Plainfield SD	(115,056)	148,041	(30,421)	(31,461)	-
Plaistow Public Library	(7,602)	10,545	(1,370)	(2,312)	-
Plymouth SD	(164,821)	369,123	(46,990)	(104,331)	-
Plymouth Village Water & Sewer	(15,662)	76,719	3,490	(12,431)	-
Portsmouth Housing Authority	103,201	318,912	45,534	(2,073)	-
Portsmouth SD	(1,368,425)	2,448,555	(407,946)	(481,172)	-
Profile SD	(150,845)	163,010	(78,470)	(57,448)	-
Prospect Mountain High School	(68,186)	616,124	(41,843)	(138,681)	-
Raymond SD	(422,826)	839,314	(73,473)	(160,706)	-
Rivendell Interstate SD	(72,879)	110,042	(47,907)	2,898	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Rochester SD	\$ (2,802,006)	\$ 1,412,094	\$ (1,420,986)	\$ (884,131)	\$ -
Rockingham County	(725,611)	2,495,753	(304,968)	(427,297)	-
Rockingham Planning Comm	(451)	34,873	(1,944)	(4,267)	-
Rollinsford SD	(125,118)	60,848	(40,449)	(11,009)	-
Rumney SD	(140,230)	30,530	(60,564)	(58,807)	-
Rye SD	(250,988)	421,178	99,317	(17,421)	-
Rye Water District	(4,821)	19,535	(1,170)	(5,837)	-
Salem Housing Authority	(9,310)	24,054	(6,041)	(6,816)	-
Salem SD	(1,943,345)	2,208,707	(845,109)	(629,193)	-
Sanborn Regional SD	(1,398,917)	755,942	(545,487)	(496,809)	-
Sanbornton Public Library	(678)	7,617	1,474	(26)	-
Sandown Public Library	(8,236)	2,275	(5,880)	(4,306)	-
SAU 02	4,441	80,717	14,897	5,778	-
SAU 03	(400,941)	627,711	(284,124)	(189,009)	-
SAU 06	41,401	148,797	61,067	57,084	-
SAU 07	(6,719)	27,345	(36,546)	(31,261)	-
SAU 09	(5,080)	88,885	(3,242)	3,653	-
SAU 13	(18,757)	59,818	3,203	(5,130)	-
SAU 15	(7,274)	67,422	13,526	12,491	-
SAU 16	(150,687)	42,208	(90,476)	(53,252)	-
SAU 19	(30,362)	94,888	(20,731)	(25,990)	-
SAU 20	(522)	48,962	5,220	(4,135)	-
SAU 21	(21,258)	104,687	(1,787)	4,997	-
SAU 23	(74,937)	59,372	(48,129)	(44,956)	-
SAU 24	(130,574)	102,371	35,382	(30,612)	-
SAU 29	(126,191)	69,157	(76,703)	(50,372)	-
SAU 34	(24,113)	41,440	(20,113)	(10,419)	-
SAU 35	(172,642)	(92,500)	(106,696)	(58,731)	-
SAU 39	5,537	183,043	9,773	4,259	-
SAU 41	(22,260)	87,428	(34,575)	(12,385)	-
SAU 42	(4,665,144)	6,235,997	(2,287,176)	(2,112,545)	-
SAU 44	(403,258)	(380,827)	(226,792)	-	-
SAU 46	(58,866)	31,923	(28,457)	(38,944)	-
SAU 48	(60,647)	76,525	(27,334)	(17,993)	-
SAU 50	21,723	132,979	29,375	26,027	-
SAU 53	(201,659)	279,897	(12,126)	(14,328)	-
SAU 55	(264,152)	(204,188)	-	-	-
SAU 56	(227,410)	(199,776)	-	-	-
SAU 58	(32,969)	(7,817)	(34,036)	(27,624)	-
SAU 67	9,050	44,216	(13,630)	1,877	-
SAU 70	17,221	104,617	(7,075)	(5,952)	-
Seabrook SD	(149,253)	828,039	(97,937)	(73,079)	-
Seacoast Charter School	11,683	147,219	(28,827)	(22,107)	-
Shaker Regional SD - SAU 80	(738,597)	676,945	(276,000)	(148,623)	-
Somersworth Housing Authority	2,229	51,799	(2,584)	2,145	-
Somersworth SD	(644,425)	774,189	(486,902)	(354,154)	-
Souhegan Coop SD	(618,361)	557,656	(347,278)	(215,173)	-
South Hampton SD	20,558	135,618	(17,765)	(19,788)	-
Southern NH Planning Comm	(5,868)	72,920	11,187	2,663	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Stark SD	\$ (9,753)	\$ 27,505	\$ 5,042	\$ (1,705)	\$ -
State of New Hampshire	(15,216,219)	67,154,523	3,771,549	829,572	-
Stewartstown SD	(36,252)	38,314	(28,069)	(21,006)	-
Stoddard SD	(9,790)	49,359	(12,093)	(7,104)	-
Strafford County	(441,312)	3,491,444	(296,559)	(443,092)	-
Strafford SD	(217,124)	219,596	(75,137)	22,185	-
Stratford SD	(20,224)	72,596	(5,020)	(20,528)	-
Stratham SD	(157,117)	520,371	(143,022)	(167,855)	-
Sullivan County	(566,117)	585,654	(134,693)	(141,051)	-
Sunapee SD	(426,894)	269,678	(158,555)	(90,355)	-
Swnh District Fire Mutual Aid	(48,373)	61,260	(9,356)	(3,554)	-
Tamworth SD	(131,344)	201,110	(52,923)	(54,389)	-
Thornton Public School Library	379	4,201	1,706	(378)	-
Thornton SD	(111,556)	174,700	(21,949)	(13,075)	-
Tilton-Northfield Fire Dist	49,629	300,707	15,933	(11,073)	-
Timberlane Reg SD	(3,175,888)	928,178	(1,599,939)	(1,173,536)	-
Town of Albany	(4,960)	-	-	-	-
Town of Alexandria	(18,524)	49,754	(4,340)	(8,228)	-
Town of Allenstown	(93,968)	140,702	(83,452)	(9,758)	-
Town of Alstead	(4,547)	20,055	(2,257)	(5,584)	-
Town of Alton	35,946	501,320	8,406	(7,691)	-
Town of Amherst	(271,000)	57,063	(184,792)	(123,163)	-
Town of Andover	(3,273)	20,897	(3,890)	(4,568)	-
Town of Antrim	(77,850)	38,694	(34,530)	(26,008)	-
Town of Ashland	21,269	161,231	33,328	19,235	-
Town of Atkinson	67,920	307,794	25,845	(7,652)	-
Town of Auburn	(8,123)	237,995	55,696	34,170	-
Town of Barnstead	(105,312)	45,540	(107,690)	(108,014)	-
Town of Barrington	32,519	396,109	61,577	(3,698)	-
Town of Bartlett	(12,393)	73,781	23,585	11,919	-
Town of Bath	26,679	38,146	29,432	23,287	-
Town of Bedford	(544,508)	1,088,406	(278,616)	(154,299)	-
Town of Belmont	(84,409)	466,753	92,210	13,505	-
Town of Bennington	(15,669)	52,691	9,488	(8,913)	-
Town of Bethlehem	(49,469)	78,071	(31,675)	(46,253)	-
Town of Boscaawen	(85,896)	90,017	(64,046)	(74,194)	-
Town of Bow	(331,344)	166,261	(159,238)	(125,631)	-
Town of Bradford	7,641	59,998	(1,922)	(6,216)	-
Town of Brentwood	207,582	476,032	205,625	43,480	-
Town of Bristol	(54,579)	345,193	4,264	(26,350)	-
Town of Brookline	(74,218)	168,697	(22,485)	(27,087)	-
Town of Campton	29,348	300,884	51,002	4,359	-
Town of Canaan	(30,278)	192,673	15,306	(37,262)	-
Town of Candia	(20,404)	46,067	(34,681)	(8,399)	-
Town of Canterbury	(2,224)	76,516	883	(11,327)	-
Town of Carroll	(30,236)	97,368	17,802	8,265	-
Town of Center Harbor	63,484	112,072	15,966	10,183	-
Town of Charlestown	(83,795)	84,135	(50,621)	(35,174)	-
Town of Chester	39,466	196,954	(33,809)	(17,638)	-
Town of Chesterfield	(96,225)	42,305	(74,987)	(37,105)	-



# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Town of Chichester	\$ (10,587)	\$ 104,255	\$ 32,377	\$ 6,379	\$ -
Town of Clarksville	(1,538)	2,676	(766)	(639)	-
Town of Colebrook	(44,293)	130,464	8,820	(1,962)	-
Town of Conway	(295,799)	391,458	(71,698)	(55,122)	-
Town of Cornish	20,988	51,745	17,649	(1,920)	-
Town of Croydon	(1,210)	7,663	1,467	1,379	-
Town of Danville	(19,223)	88,116	3,989	12,896	-
Town of Deerfield	(86,412)	110,147	(31,589)	(14,014)	-
Town of Deering	(42,171)	(47,555)	(42,221)	(5,886)	-
Town of Derry	(2,029,720)	922,829	(1,134,562)	(693,069)	-
Town of Dorchester	4,918	6,934	(1,132)	(1,519)	-
Town of Dublin	4,636	77,819	2,525	(5,826)	-
Town of Dunbarton	(27,151)	73,570	(2,024)	25,285	-
Town of Durham	(535,939)	622,963	(221,853)	(224,557)	-
Town of East Kingston	(944)	97,716	(1,183)	(15,208)	-
Town of Effingham	2,328	55,881	2,087	(4,098)	-
Town of Enfield	(75,130)	167,428	(6,314)	(26,390)	-
Town of Epping	(123,674)	377,637	(51,224)	(77,920)	-
Town of Epsom	(33,829)	158,236	(12,004)	(14,574)	-
Town of Exeter	(752,083)	706,774	(233,054)	(242,724)	-
Town of Farmington	57,664	331,521	107,222	10,724	-
Town of Fitzwilliam	(8,775)	64,467	(20,129)	(16,315)	-
Town of Francestown	16,163	45,719	(113)	(6,140)	-
Town of Franconia	(18,427)	20,212	(30,949)	(26,151)	-
Town of Freedom	10,865	53,453	24,479	5,060	-
Town of Fremont	(5,390)	75,959	(18,227)	(14,370)	-
Town of Gilford	74,611	895,442	153,013	29,738	-
Town of Gilmanton	54,450	252,654	12,811	(27,137)	-
Town of Goffstown	(237,479)	870,756	(347,942)	(341,249)	-
Town of Gorham	27,071	308,078	35,670	(2,735)	-
Town of Goshen	(6,830)	7,264	(4,236)	(1,381)	-
Town of Grafton	(37,941)	(3,161)	(13,858)	3,753	-
Town of Grantham	22,239	144,498	2,357	(9,386)	-
Town of Greenfield	(25,701)	73,831	(11,363)	(17,757)	-
Town of Greenland	21,420	252,125	7,512	(19,089)	-
Town of Greenville	(36,011)	57,859	(20,598)	(2,829)	-
Town of Groton	(7,511)	573	(5,170)	(2,714)	-
Town of Hampstead	(39,450)	292,662	2,136	(42,854)	-
Town of Hampton	(819,250)	1,133,481	(287,999)	(276,623)	-
Town of Hampton Falls	3,682	56,489	(32,977)	16,256	-
Town of Hancock	(44,029)	13,583	(5,566)	(33,868)	-
Town of Hanover	(557,495)	668,299	(275,614)	(164,309)	-
Town of Harrisville	(1,479)	8,588	8,980	15,320	-
Town of Haverhill	19,547	214,202	49,860	15,633	-
Town of Hebron	(2,295)	23,110	2,825	(2,861)	-
Town of Henniker	(151,288)	44,264	(76,464)	(30,758)	-
Town of Hill	20,575	29,419	22,698	17,959	-
Town of Hillsborough	(156,190)	146,496	(50,734)	(28,856)	-
Town of Hinsdale	(2,476)	167,844	28,380	25,615	-
Town of Holderness	20,257	161,277	20,655	(11,284)	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Town of Hollis	\$ (74,708)	\$ 472,827	\$ (33,327)	\$ (36,463)	\$ -
Town of Hooksett	(576,530)	396,545	(478,763)	(320,071)	-
Town of Hopkinton	(117,633)	249,387	(44,645)	(48,212)	-
Town of Hudson	(809,516)	1,004,137	(708,632)	(475,130)	-
Town of Jackson	64,171	159,823	60,679	34,761	-
Town of Jaffrey	(248,935)	200,649	(112,478)	(54,003)	-
Town of Jefferson	(5,721)	9,236	2,852	138	-
Town of Kensington	45,047	110,242	(13,351)	(32,552)	-
Town of Kingston	137,184	479,097	138,676	(24,318)	-
Town of Lancaster	11,485	245,333	(9,785)	(38,623)	-
Town of Landaff	13,279	18,987	14,650	11,594	-
Town of Lee	(58,200)	189,486	(70,609)	(38,003)	-
Town of Lempster	(4,514)	23,370	(3,253)	(3,640)	-
Town of Lincoln	60,117	314,193	(6,955)	(11,508)	-
Town of Lisbon	(4,682)	54,065	(7,272)	(8,812)	-
Town of Litchfield	(292,575)	6,299	(215,788)	(129,905)	-
Town of Littleton	43,680	557,388	58,842	2,604	-
Town of Londonderry	(1,749,162)	668,060	(685,794)	(524,734)	-
Town of Loudon	(57,453)	181,493	(27,728)	6,462	-
Town of Lyme	(25,362)	45,990	(44,515)	(40,484)	-
Town of Lyndeborough	43,533	58,924	17,369	(76)	-
Town of Madison	(63,610)	15,824	(70,936)	(40,715)	-
Town of Marlborough	(27,964)	75,459	950	5,840	-
Town of Marlow	997	25,665	8,015	5,162	-
Town of Mason	18,699	58,796	16,885	568	-
Town of Meredith	(230,592)	372,054	(95,308)	(80,433)	-
Town of Merrimack	(593,619)	1,532,741	(236,442)	(153,470)	-
Town of Middleton	(47,342)	(32,878)	(38,671)	31,941	-
Town of Milford	(405,136)	590,401	(172,002)	(165,047)	-
Town of Milton	(59,268)	170,708	(18,721)	24,421	-
Town of Monroe	(7,939)	(7,079)	(16,264)	(10,366)	-
Town of Mont Vernon	5,501	93,418	16,799	9,632	-
Town of Moultonborough	(21,074)	534,298	141,609	182,449	-
Town of Nelson	5,100	27,395	7,966	5,874	-
Town of New Boston	15,153	178,023	48,599	(517)	-
Town of New Castle	(4,993)	143,051	23,038	7,590	-
Town of New Durham	(56,239)	41,381	(89,148)	(68,542)	-
Town of New Hampton	650	175,395	26,627	(6,093)	-
Town of New Ipswich	(111,872)	16,628	(40,514)	(69,120)	-
Town of New London	(43,297)	347,462	15,859	(18,740)	-
Town of Newbury	(4,728)	54,212	(13,125)	(13,454)	-
Town of Newfields	61,353	134,913	56,243	2,960	-
Town of Newington	(149,189)	239,653	(64,148)	(55,584)	-
Town of Newmarket	(144,583)	311,169	(55,329)	(50,386)	-
Town of Newport	(182,620)	289,728	21,131	61,978	-
Town of Newton	(63,722)	70,319	(69,962)	(61,330)	-
Town of North Hampton	(415,546)	19,112	(199,233)	(111,606)	-
Town of Northfield	(113,072)	14,985	(40,342)	(39,797)	-
Town of Northumberland	43,642	140,669	27,724	(7,556)	-
Town of Northwood	(78,593)	127,567	(14,056)	18,197	-





# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Town of Nottingham	\$ 31,324	\$ 205,836	\$ 55,850	\$ (7,534)	\$ -
Town of Orford	(4,790)	30,742	(4,902)	(1,617)	-
Town of Ossipee	(172,608)	184,336	(35,723)	(8,100)	-
Town of Pelham	(356,358)	714,591	(216,613)	(201,909)	-
Town of Pembroke	(96,532)	265,372	5,242	13,565	-
Town of Peterborough	(34,299)	606,502	68,258	22,725	-
Town of Piermont	31,032	58,586	22,968	3,161	-
Town of Pittsburg	(10,997)	29,076	17,185	29,495	-
Town of Pittsfield	(86,932)	136,706	(35,379)	(22,865)	-
Town of Plainfield	(23,098)	76,248	(32,070)	(18,253)	-
Town of Plaistow	(44,757)	387,747	(28,558)	(16,831)	-
Town of Plymouth	(229,932)	385,927	(83,648)	(107,219)	-
Town of Raymond	(171,317)	366,965	(5,112)	12,511	-
Town of Rindge	(56,007)	149,536	1,076	(8,062)	-
Town of Rollinsford	(14,073)	79,609	(13,351)	(9,029)	-
Town of Rumney	(5,462)	45,370	3,671	4,652	-
Town of Rye	(65,270)	520,041	2,717	1,604	-
Town of Salem	(2,074,166)	1,577,492	(967,001)	(710,614)	-
Town of Salisbury	913	6,593	(62)	688	-
Town of Sanbornton	12,892	179,124	57,804	38,220	-
Town of Sandown	(58,686)	122,647	(59,116)	(58,448)	-
Town of Sandwich	(18,932)	36,304	(5,947)	(6,091)	-
Town of Seabrook	109,077	1,281,124	(196,672)	(163,133)	-
Town of Shelburne	(762)	9,867	27	(492)	-
Town of South Hampton	(23,999)	(9,341)	(28,498)	(1,523)	-
Town of Springfield	16,687	67,379	9,060	(2,371)	-
Town of Stark	(9,348)	(8,440)	(3,420)	-	-
Town of Stewartstown	(1,066)	3,154	(149)	(174)	-
Town of Strafford	25,743	134,575	18,617	20,381	-
Town of Stratford	(1,247)	8,298	2,493	495	-
Town of Stratham	(216,109)	152,668	(155,318)	(116,185)	-
Town of Sugar Hill	3,913	51,178	(2,684)	(3,737)	-
Town of Sunapee	(71,442)	186,894	(14,514)	(4,755)	-
Town of Sutton	19,767	80,963	24,903	(9,611)	-
Town of Swanzy	(101,879)	102,580	(45,264)	(50,852)	-
Town of Tamworth	(57,116)	52,855	(11,862)	(24,290)	-
Town of Thornton	(21,499)	79,483	(2,223)	(16,117)	-
Town of Tilton	(304,640)	56,879	(59,462)	(28,077)	-
Town of Troy	58,254	108,043	51,776	36,043	-
Town of Troy Water And Sewer	(39,122)	(38,202)	(37,478)	(29,245)	-
Town of Tuftonboro	(71,835)	81,738	(14,442)	(18,366)	-
Town of Unity	(6,568)	6,069	(1,279)	92	-
Town of Wakefield	(138,810)	183,670	(113,444)	(104,375)	-
Town of Walpole	(7,976)	141,763	14,864	(9,557)	-
Town of Warner	(56,985)	27,073	(24,315)	(19,147)	-
Town of Warren	(4,973)	5,890	(1,020)	(1,082)	-
Town of Washington	(12,828)	39,145	1,757	(1,751)	-
Town of Waterville Valley	63,599	258,021	57,097	15,662	-
Town of Weare	131,027	378,274	(30,612)	(38,422)	-
Town of Webster	(22,991)	(3,586)	(28,489)	(24,958)	-

# Schedule of Deferred Inflows and Outflows by Year – Pension

Schedule of Deferred Inflows and Outflows					
Entity	2025	2026	2027	2028	Thereafter
Town of Westmoreland	\$ (16,030)	\$ 3,468	\$ (2,880)	\$ (284)	\$ -
Town of Whitefield	(22,918)	126,218	3,735	3,876	-
Town of Wilmot	(834)	48,389	1,039	725	-
Town of Wilton	(21,570)	45,493	(74,898)	(30,136)	-
Town of Winchester	(124,034)	15,271	(21,890)	28,678	-
Town of Windham	(709,779)	441,867	(330,220)	(171,656)	-
Town of Wolfeboro	(225,024)	557,063	(104,430)	(169,625)	-
Town of Woodstock	(41,902)	81,159	8,010	(11,873)	-
Unity SD	(6,556)	96,529	(933)	(14,767)	-
Village District of Eastman	19,703	47,123	6,295	1,091	-
Village District of Eidelweiss	(26,120)	18,492	(2,790)	(8,785)	-
Virtual Lrng Acad Charter Schl	(46,211)	206,429	(145,193)	(117,086)	-
Wakefield SD	(172,568)	297,279	(86,952)	(22,062)	-
Warner Village Water District	(4,019)	10,077	2,927	4,497	-
Warren SD	(34,449)	52,925	(16,544)	(812)	-
Washington SD	9,115	39,389	1,825	3,405	-
Waterville Estates Village Dis	79,024	140,688	17,457	(14,334)	-
Waterville Valley SD	15,504	39,208	(17,756)	(13,597)	-
Weare SD	(334,973)	411,355	(139,485)	(121,344)	-
Weeks Public Library	(6,824)	3,676	859	720	-
Wentworth SD	(20,365)	63,981	(14,562)	(8,603)	-
Westmoreland SD	(70,938)	48,257	(53,352)	(38,110)	-
White Mountains Reg SD	(622,302)	586,572	(328,353)	(295,629)	-
Wilton-Lyndeborough Coop SD	(503,965)	222,797	(216,646)	(114,742)	-
Winchester SD	(323,882)	167,191	(166,055)	(87,765)	-
Windham SD	(1,674,130)	1,706,264	(592,719)	(483,352)	-
Winnacunnet Coop SD	(482,760)	1,193,899	(36,918)	397,874	-
Winnisquam Reg SD	(1,248,380)	200,469	(672,994)	(305,656)	-
Woodsville Fire District	92,469	176,496	80,181	35,084	-
Woodsville Water & Light Dept	(89,314)	(95,772)	(89,786)	(44,695)	-
<b>Total for All Entities</b>	<b>\$ (156,126,685)</b>	<b>\$ 245,735,331</b>	<b>\$ (59,648,199)</b>	<b>\$ (48,642,095)</b>	<b>\$ -</b>

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

## **SECTION B**

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### **GASB STATEMENT No. 75 OPEB INFORMATION**

# Executive Summary – Medical Subsidy as of June 30, 2024

	<u>Total</u>
Actuarial Valuation Date	June 30, 2023
Measurement Date of the Net OPEB Liability	June 30, 2024

## Membership as of June 30, 2023

Number of	
- Retirees and Beneficiaries	8,869
- Inactive, Nonretired Members	0
- Active Members	1,291
- Total	10,160
Covered Payroll (reported payroll for the June 30, 2024 valuation)	\$ 3,381,486,890

## Net OPEB Liability

Total OPEB Liability	\$ 361,504,696
Plan Fiduciary Net Position	50,645,029
Net OPEB Liability	\$ 310,859,667
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	14.01 %
Net OPEB Liability as a Percentage of Covered Payroll	9.19 %

## Development of the Single Discount Rate

Single Discount Rate	6.75 %
Long-Term Expected Rate of Investment Return	6.75 %
Long-Term Municipal Bond Rate*	3.97 %
Last year ending June 30 in the 2025 to 2124 projection period for which projected benefit payments are fully funded	2124

<b>Total OPEB Expense</b>	<b>\$ 5,105,592</b>
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## Deferred Outflows and Deferred Inflows of Resources by Source to be Recognized in Future OPEB Expenses

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ -
Changes in assumptions	-	-
Net difference between projected and actual earnings on OPEB plan investments	2,445,466	2,519,094
<b>Total</b>	<u><u>\$ 2,445,466</u></u>	<u><u>\$ 2,519,094</u></u>

\*Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index" as of June 30, 2024. 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 Statement No. 45, Accounting and Financial Reporting by Employers for Postemployments Benefits Other Than Pensions, as amended, and No. 57, OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans for OPEB.

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

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

## Financial Statements

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

GASB Statement No. 75 states the employer contributions made to the OPEB plan subsequent to the measurement date and before the end of the employer's reporting period should be reported as a deferred outflow of resources. The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2024.

## Notes to Financial Statements

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

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

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

## Required Supplementary Information for Plans that Do Not Have Formal Assets

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

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

### Timing and Frequency of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2023 and a measurement date of June 30, 2024.

### Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.97% (based on the 20-Year Municipal GO AA Index for June 2024); and the resulting Single Discount Rate is 6.75%.

### Future Uncertainty or Risk

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

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



# Statement of OPEB Expense under GASB Statement No. 75

## Fiscal Year Ended June 30, 2024

### A. Expense

1. Service Cost	\$ 383,071
2. Interest on the Total OPEB Liability	25,129,958
3. Current-Period Benefit Changes	-
4. Employee Contributions (made negative for addition here)	-
5. Projected Earnings on Plan Investments (made negative for addition here)	(3,268,517)
6. OPEB Plan Administrative Expense	343,470
7. Other Changes in Plan Fiduciary Net Position	(938,760)
8. Recognition of Outflow (Inflow) of Resources due to Liabilities	(16,337,570)
9. Recognition of Outflow (Inflow) of Resources due to Assets	(206,060)
<b>10. Total OPEB Expense</b>	<b>\$ 5,105,592</b>



# Statement of Outflows and Inflows Arising from Current Reporting Period Fiscal Year Ended June 30, 2024

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

1. Difference between expected and actual experience of the Total OPEB Liability (gains) or losses	\$ (13,700,519)
2. Assumption Changes (gains) or losses	\$ (2,637,051)
3. Recognition period for Liabilities: Average of the expected remaining service lives of all employees {in years}	1.0000
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	\$ (13,700,519)
5. Outflow (Inflow) of Resources to be recognized in the current OPEB expense for assumption changes	\$ (2,637,051)
6. Outflow (Inflow) of Resources to be recognized in the current OPEB expense due to Liabilities	\$ (16,337,570)
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	\$ -
8. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses for assumption changes	\$ -
9. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Liabilities	\$ -

## B. Outflows (Inflows) of Resources due to Assets

1. Net difference between projected and actual earnings on OPEB plan investments (gains) or losses	\$ (690,416)
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	\$ (138,083)
4. Deferred Outflow (Inflow) of Resources to be recognized in future OPEB expenses due to Assets	\$ (552,333)

# Statement of Outflows and Inflows

## Arising from Current and Prior Reporting Periods

### Fiscal Year Ended June 30, 2024

#### 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	\$ -	\$ 13,700,519	\$ (13,700,519)
2. Assumption changes	-	2,637,051	(2,637,051)
3. Net difference between projected and actual earnings on OPEB plan investments	1,673,619	1,879,679	(206,060)
<b>4. Total</b>	<b>\$ 1,673,619</b>	<b>\$ 18,217,249</b>	<b>\$ (16,543,630)</b>

#### 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. Assumption changes	-	-	-
3. Net difference between projected and actual earnings on OPEB plan investments	2,445,466	2,519,094	(73,628)
<b>4. Total</b>	<b>\$ 2,445,466</b>	<b>\$ 2,519,094</b>	<b>\$ (73,628)</b>

#### 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
2025	\$ (656,946)
2026	972,067
2027	(250,665)
2028	(138,084)
2029	-
Thereafter	-
<b>Total</b>	<b>\$ (73,628)</b>

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 Statement No. 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, 2024

Year Established	Initial Amount	Initial Recognition Period	Current Year Recognition	Remaining Recognition	Remaining Recognition Period
<b>Deferred Outflow (Inflow) Due to Differences Between Expected and Actual Experience on Liabilities</b>					
2022	\$ (13,087,104)	1.0000	\$ -	\$ -	0.0000
2023	(16,748,566)	1.0000	-	-	0.0000
2024	(13,700,519)	1.0000	(13,700,519)	-	0.0000
<b>Total</b>			<b>\$ (13,700,519)</b>	<b>\$ -</b>	
<b>Deferred Outflow (Inflow) Due to Assumption Changes</b>					
2022	\$ -	1.0000	\$ -	\$ -	0.0000
2023	-	1.0000	-	-	0.0000
2024	(2,637,051)	1.0000	(2,637,051)	-	0.0000
<b>Total</b>			<b>\$ (2,637,051)</b>	<b>\$ -</b>	
<b>Deferred Outflow (Inflow) Due to Differences Between Projected and Actual Earnings on Plan Investments</b>					
2020	\$ 2,254,427	5.0000	\$ 450,887	\$ -	0.0000
2021	(8,145,059)	5.0000	(1,629,012)	(1,629,011)	1.0000
2022	6,113,662	5.0000	1,222,732	2,445,466	2.0000
2023	(562,918)	5.0000	(112,584)	(337,750)	3.0000
2024	(690,416)	5.0000	(138,083)	(552,333)	4.0000
<b>Total</b>			<b>\$ (206,060)</b>	<b>\$ (73,628)</b>	

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

## Ultimately 10 Fiscal Years Will Be Displayed

Fiscal year ending June 30,	2024	2023	2022	2021	2020	2019	2018	2017	2016
<b>Total OPEB liability</b>									
Service cost	\$ 383,071	\$ 462,843	\$ 590,608	\$ 730,979	\$ 740,258	\$ 856,820	\$ 983,597	\$ 1,099,249	\$ 1,217,827
Interest on the total OPEB liability	25,129,958	27,147,150	28,933,370	30,512,423	32,785,640	34,197,051	34,247,087	35,235,164	36,541,607
Changes of benefit terms	0	0	0	0	0	0	-	-	-
Difference between expected and actual experience	(13,700,519)	(16,748,566)	(13,087,104)	(9,912,340)	(10,218,847)	(7,156,217)	12,666,860	-	(4,537,602)
Changes of assumptions	(2,637,051)	0	0	0	22,675,585	0	-	-	-
Benefit payments, including refunds of employee contributions	(39,549,812)	(41,861,910)	(43,809,125)	(45,499,366)	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
<b>Net change in total OPEB liability</b>	<b>(30,374,353)</b>	<b>(31,000,483)</b>	<b>(27,372,251)</b>	<b>(24,168,304)</b>	<b>(833,650)</b>	<b>(19,900,287)</b>	<b>(1,353,132)</b>	<b>(14,225,365)</b>	<b>(18,583,301)</b>
Total OPEB liability - beginning	391,879,049	422,879,532	450,251,783	474,420,087	475,253,737	495,154,024	496,507,156	510,732,521	529,315,822
Total OPEB liability - ending (a)	\$ 361,504,696	\$ 391,879,049	\$ 422,879,532	\$ 450,251,783	\$ 474,420,087	\$ 475,253,737	\$ 495,154,024	\$ 496,507,156	\$ 510,732,521
<b>Plan fiduciary net position</b>									
Contributions - Employer*	\$ 35,481,763	\$ 43,766,400	\$ 42,109,014	\$ 48,055,116	\$ 46,417,205	\$ 45,635,946	\$ 44,232,974	\$ 59,270,073	\$ 58,106,102
Nonemployer contributing entities contributions	0	0	0	0	0	0	0	0	0
Contributions - Member	0	0	0	0	0	0	0	0	0
OPEB plan net investment income	3,958,933	3,651,032	(2,819,451)	10,703,398	397,486	1,980,805	3,128,478	4,045,745	148,536
Benefit payments, including refunds of employee contributions	(39,549,812)	(41,861,910)	(43,809,125)	(45,499,366)	(46,816,286)	(47,797,941)	(49,250,676)	(50,559,778)	(51,805,133)
OPEB plan administrative expense	(343,470)	(236,993)	(234,185)	(171,779)	(169,016)	(151,772)	(33,144)	(31,713)	(16,951)
Other custodial, professional and non-investment expenses, and contributions other than for contribution effort	938,760	(151,521)	(49,361)	(3,506)	39,082	(132,676)	(42,574)	(78,432)	65,013
<b>Net change in plan fiduciary net position</b>	<b>486,174</b>	<b>5,167,008</b>	<b>(4,803,108)</b>	<b>13,083,863</b>	<b>(131,529)</b>	<b>(465,638)</b>	<b>(1,964,942)</b>	<b>12,645,895</b>	<b>6,497,567</b>
<b>Plan fiduciary net position - beginning</b>	<b>50,158,855</b>	<b>44,991,847</b>	<b>49,794,955</b>	<b>36,711,092</b>	<b>36,842,621</b>	<b>37,308,259</b>	<b>39,273,201</b>	<b>26,627,306</b>	<b>20,129,739</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 50,645,029</b>	<b>\$ 50,158,855</b>	<b>\$ 44,991,847</b>	<b>\$ 49,794,955</b>	<b>\$ 36,711,092</b>	<b>\$ 36,842,621</b>	<b>\$ 37,308,259</b>	<b>\$ 39,273,201</b>	<b>\$ 26,627,306</b>
Net OPEB liability - ending (a) - (b)	\$ 310,859,667	\$ 341,720,194	\$ 377,887,685	\$ 400,456,828	\$ 437,708,995	\$ 438,411,116	\$ 457,845,765	\$ 457,233,955	\$ 484,105,215
<b>Plan fiduciary net position as a percentage of total OPEB liability</b>	<b>14.01 %</b>	<b>12.80 %</b>	<b>10.64 %</b>	<b>11.06 %</b>	<b>7.74 %</b>	<b>7.75 %</b>	<b>7.53 %</b>	<b>7.91 %</b>	<b>5.21 %</b>
<b>Covered-Employee Payroll**</b>	<b>\$ 3,381,486,890</b>	<b>\$ 3,178,096,144</b>	<b>\$ 3,077,583,995</b>	<b>\$ 2,972,968,504</b>	<b>\$ 2,894,708,279</b>	<b>\$ 2,825,006,022</b>	<b>\$ 2,752,235,069</b>	<b>\$ 2,667,611,532</b>	<b>\$ 2,601,403,606</b>
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	<b>9.19 %</b>	<b>10.75 %</b>	<b>12.28 %</b>	<b>13.47 %</b>	<b>15.12 %</b>	<b>15.52 %</b>	<b>16.64 %</b>	<b>17.14 %</b>	<b>18.61 %</b>

Notes to Schedule:

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

<b>FY Ending June 30,</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution*</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Payroll**</b>	<b>Actual Contribution as a % of Covered Payroll</b>
2016	\$ 58,174,145	\$ 58,174,145	\$ -	\$ 2,601,403,606	2.24 %
2017	59,196,827	59,196,827	-	2,667,611,532	2.22 %
2018	44,194,281	44,194,281	-	2,752,235,069	1.61 %
2019	45,509,112	45,509,112	-	2,825,006,022	1.61 %
2020	46,459,763	46,459,763	-	2,894,708,279	1.60 %
2021	48,054,804	48,054,804	-	2,972,968,504	1.62 %
2022	42,064,183	42,064,183	-	3,077,583,995	1.37 %
2023	43,619,351	43,619,351	-	3,178,096,144	1.37 %
2024	36,434,772	36,434,772	-	3,381,486,890	1.08 %

\* 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, 2024 ACFR/GASB Statement Nos. 67 and 74 report. The employer contributions found on page 70 are the contributions reported for purposes of determining the GASB Statement No. 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 2024-2025 biennium were determined based on the June 30, 2021 actuarial valuation. Actuarially determined contribution rates for the 2026-2027 biennium were determined based on the June 30, 2023 actuarial valuation. Future employer contribution rates for the purposes of the projection in this report are based on the statutory requirement of solvency funding with the Board's funding policy to maintain a 20% margin (50% for Teachers).

### Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-Year smoothed fair value; 20% corridor
Price Inflation	2.0% per year
Wage Inflation	2.75% per year (2.25% for Teachers) in the 2021 valuation
Salary Increases	5.4% average, including inflation
Investment Rate of Return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Funding Discount Rate	2.75% per year
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Based on the 2015-2019 experience study.
Mortality	Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.
Health Care Trend Rates	Not applicable, given that the benefits are fixed stipends.
Aging Factors	Not applicable, given that the benefits are fixed stipends.

### Other Information:

**Notes** The Board has adopted new assumptions based on the 2015-2019 experience study effective for employer contributions in the 2024-2025 biennium.

NOTE: A full list of actuarial assumptions and the summary of benefit provisions can be found starting on page 61 of the June 30, 2024 ACFR and GASB Statement Nos. 67 and 74 report dated December 12, 2024. Actuarial assumptions for contributions made in the year ending June 30, 2024 can be found in the June 30, 2021 actuarial valuation report.



## Summary of OPEB Participant Data as of June 30, 2023

For purposes of GASB Statement No. 75 disclosures, the System has adopted a roll-forward methodology for accounting purposes. This means that the June 30, 2024 Total OPEB Liability is based on a roll-forward of the June 30, 2023 valuation. A brief summary of the June 30, 2023 census data is shown below.

Inactive Plan Members or Beneficiaries Currently Receiving Benefits	8,869
Inactive Plan Members Entitled to But Not Yet Receiving Benefits	-
Active Plan Members	<u>1,291</u>
Total Plan Members	10,160

Additional information regarding the covered population as of June 30, 2023 may be found in the ACFR Schedules, GASB Statement Nos. 67 and 74 Plan Reporting and Accounting Schedules report issued December 1, 2023.

## Single Discount Rate

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

### Sensitivity of the Net OPEB Liability to the Single Discount Rate Assumption

Measurement Date June 30	Net OPEB Liability			Single Discount Rate Assumption
	1% Decrease	Current Single Discount Rate	1% Increase	
2016	\$ 526,463,381	\$ 484,105,215	\$ 447,486,556	7.25%
2017	497,606,504	457,233,955	422,254,184	7.25%
2018	476,527,879	457,845,765	405,513,854	7.25%
2019	475,523,490	438,411,116	406,162,814	7.25%
2020	475,306,336	437,708,995	405,067,127	6.75%
2021	435,328,116	400,456,828	370,116,638	6.75%
2022	410,261,439	377,887,685	349,692,649	6.75%
2023	371,141,754	341,720,194	316,050,762	6.75%
2024	340,075,506	310,859,667	290,674,437	6.75%

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



## Calculation of the Single Discount Rate for OPEB

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

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.97%; and the resulting SDR is 6.75%.

The tables in this section provide background for the development of the SDR.

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 SDR. 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, 2024\*

#### (Years 1-50)

Year	Projected Beginning Plan Net Position	Projected Total Contributions*	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.750%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
1	\$ 50,645,029	\$ 37,113,187	\$ 41,912,506	\$ 343,470	\$ 3,247,804	\$ 48,750,045
2	48,750,045	31,263,825	40,759,352	329,917	2,964,434	41,889,035
3	41,889,035	18,896,704	39,525,347	316,708	2,132,147	23,075,831
4	23,075,831	21,683,055	38,141,745	303,545	1,001,131	7,314,727
5	7,314,727	36,196,443	36,657,992	290,501	468,777	7,031,453
6	7,031,453	34,609,340	35,083,074	278,201	449,660	6,729,178
7	6,729,178	32,939,050	33,422,011	266,579	429,336	6,408,973
8	6,408,973	31,227,649	31,710,985	255,207	408,087	6,078,517
9	6,078,517	29,473,424	29,955,205	243,795	386,212	5,739,152
10	5,739,152	27,746,178	28,214,318	232,289	364,139	5,402,863
11	5,402,863	26,006,421	26,465,610	220,618	342,124	5,065,180
12	5,065,180	24,303,197	24,746,304	208,601	320,264	4,733,734
13	4,733,734	22,573,524	23,010,239	196,078	298,519	4,399,460
14	4,399,460	20,915,359	21,331,636	182,979	277,069	4,077,273
15	4,077,273	19,274,167	19,677,715	169,384	256,195	3,760,536
16	3,760,536	17,702,797	18,087,011	155,092	235,932	3,457,161
17	3,457,161	16,235,293	16,594,895	139,939	216,774	3,174,394
18	3,174,394	14,812,620	15,158,178	123,699	198,693	2,903,830
19	2,903,830	13,500,434	13,824,592	106,615	181,707	2,654,763
20	2,654,763	12,277,806	12,584,649	90,874	165,993	2,423,038
21	2,423,038	11,150,369	11,439,470	77,731	151,377	2,207,583
22	2,207,583	10,121,943	10,391,329	66,352	137,866	2,009,711
23	2,009,711	9,180,390	9,431,192	56,238	125,462	1,828,134
24	1,828,134	8,323,488	8,556,082	47,189	114,111	1,662,461
25	1,662,461	7,547,766	7,762,755	39,211	103,777	1,512,039
26	1,512,039	6,843,934	7,042,859	32,273	94,387	1,375,227
27	1,375,227	6,204,039	6,388,313	26,204	85,840	1,250,589
28	1,250,589	5,622,291	5,793,022	20,904	78,053	1,137,006
29	1,137,006	5,092,400	5,250,747	16,366	70,948	1,033,240
30	1,033,240	4,608,493	4,755,498	12,677	64,442	938,002
31	938,002	4,165,315	4,301,753	9,716	58,463	850,312
32	850,312	3,758,072	3,884,649	7,251	52,953	769,438
33	769,438	3,382,618	3,500,078	5,236	47,864	694,606
34	694,606	3,035,748	3,144,686	3,628	43,149	625,189
35	625,189	2,714,953	2,815,827	2,424	38,771	560,661
36	560,661	2,418,343	2,511,465	1,568	34,701	500,672
37	500,672	2,144,424	2,230,042	947	30,922	445,030
38	445,030	1,891,979	1,970,372	475	27,421	393,583
39	393,583	1,660,051	1,731,524	133	24,190	346,168
40	346,168	1,447,874	1,512,712	0	21,214	302,542
41	302,542	1,254,864	1,313,242	0	18,484	262,648
42	262,648	1,080,299	1,132,454	0	15,997	226,491
43	226,491	923,354	969,663	0	13,751	193,933
44	193,933	783,293	824,133	0	11,735	164,827
45	164,827	659,304	695,058	0	9,939	139,012
46	139,012	550,474	581,532	0	8,352	116,306
47	116,306	455,825	482,578	0	6,962	96,516
48	96,516	374,297	397,141	0	5,756	79,428
49	79,428	304,774	324,102	0	4,720	64,820
50	64,820	246,119	262,314	0	3,838	52,463

\* 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, 2024 (Concluded)\*

#### (Years 51-100)

Year	Projected Beginning Plan Net Position	Projected Total Contributions*	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings at 6.750%	Projected Ending Plan Net Position
	(a)	(b)	(c)	(d)	(e)	(f)=(a)+(b)-(c)-(d)+(e)
51	\$ 52,463	\$ 197,183	\$ 210,617	\$ 0	\$ 3,095	\$ 42,123
52	42,123	156,830	167,859	0	2,477	33,572
53	33,572	123,956	132,914	0	1,969	26,583
54	26,583	97,508	104,705	0	1,555	20,941
55	20,941	76,497	82,218	0	1,224	16,444
56	16,444	60,017	64,518	0	961	12,904
57	12,904	47,250	50,757	0	755	10,151
58	10,151	37,475	40,184	0	595	8,037
59	8,037	30,067	32,148	0	473	6,430
60	6,430	24,499	26,091	0	381	5,218
61	5,218	20,332	21,552	0	312	4,310
62	4,310	17,212	18,152	0	260	3,630
63	3,630	14,861	15,593	0	221	3,119
64	3,119	13,063	13,644	0	191	2,729
65	2,729	11,658	12,130	0	169	2,426
66	2,426	10,532	10,924	0	151	2,185
67	2,185	9,602	9,936	0	136	1,987
68	1,987	8,813	9,104	0	124	1,821
69	1,821	8,127	8,385	0	114	1,677
70	1,677	7,517	7,749	0	105	1,550
71	1,550	6,968	7,179	0	98	1,436
72	1,436	6,468	6,662	0	90	1,332
73	1,332	6,008	6,187	0	84	1,237
74	1,237	5,582	5,748	0	78	1,150
75	1,150	5,184	5,339	0	72	1,068
76	1,068	4,809	4,953	0	67	991
77	991	4,452	4,588	0	62	918
78	918	4,109	4,237	0	58	847
79	847	3,775	3,897	0	53	779
80	779	3,449	3,565	0	49	713
81	713	3,129	3,239	0	44	648
82	648	2,815	2,920	0	40	584
83	584	2,509	2,608	0	36	522
84	522	2,213	2,305	0	32	461
85	461	1,928	2,014	0	28	403
86	403	1,658	1,738	0	25	348
87	348	1,404	1,477	0	21	295
88	295	1,171	1,237	0	18	247
89	247	960	1,019	0	15	204
90	204	774	824	0	12	165
91	165	611	655	0	10	131
92	131	473	509	0	8	102
93	102	357	387	0	6	77
94	77	263	288	0	4	58
95	58	189	208	0	3	42
96	42	132	147	0	2	29
97	29	89	100	0	2	20
98	20	59	67	0	1	13
99	13	0	13	0	0	0
100	0	0	0	0	0	0

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



# Single Discount Rate Development

## Present Values of Projected OPEB Benefits

### Beginning July 1, 2024 (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 <sup>a</sup> ((a)-.5)	(g)=(e)*vf <sup>a</sup> ((a)-.5)	(h)=(c)/((1+SDR) <sup>a</sup> ((a)-.5))
1	\$ 50,645,029	\$ 41,912,506	\$ 41,912,506	\$ 0	\$ 40,565,766	\$ 0	\$ 40,565,766
2	48,750,045	40,759,352	40,759,352	0	36,955,191	0	36,955,191
3	41,889,035	39,525,347	39,525,347	0	33,570,359	0	33,570,359
4	23,075,831	38,141,745	38,141,745	0	30,346,804	0	30,346,804
5	7,314,727	36,657,992	36,657,992	0	27,322,045	0	27,322,045
6	7,031,453	35,083,074	35,083,074	0	24,494,822	0	24,494,822
7	6,729,178	33,422,011	33,422,011	0	21,859,556	0	21,859,556
8	6,408,973	31,710,985	31,710,985	0	19,429,007	0	19,429,007
9	6,078,517	29,955,205	29,955,205	0	17,192,747	0	17,192,747
10	5,739,152	28,214,318	28,214,318	0	15,169,618	0	15,169,618
11	5,402,863	26,465,610	26,465,610	0	13,329,662	0	13,329,662
12	5,065,180	24,746,304	24,746,304	0	11,675,613	0	11,675,613
13	4,733,734	23,010,239	23,010,239	0	10,170,038	0	10,170,038
14	4,399,460	21,331,636	21,331,636	0	8,831,973	0	8,831,973
15	4,077,273	19,677,715	19,677,715	0	7,632,035	0	7,632,035
16	3,760,536	18,087,011	18,087,011	0	6,571,501	0	6,571,501
17	3,457,161	16,594,895	16,594,895	0	5,648,127	0	5,648,127
18	3,174,394	15,158,178	15,158,178	0	4,832,914	0	4,832,914
19	2,903,830	13,824,592	13,824,592	0	4,129,015	0	4,129,015
20	2,654,763	12,584,649	12,584,649	0	3,521,011	0	3,521,011
21	2,423,038	11,439,470	11,439,470	0	2,998,226	0	2,998,226
22	2,207,583	10,391,329	10,391,329	0	2,551,300	0	2,551,300
23	2,009,711	9,431,192	9,431,192	0	2,169,148	0	2,169,148
24	1,828,134	8,556,082	8,556,082	0	1,843,443	0	1,843,443
25	1,662,461	7,762,755	7,762,755	0	1,566,761	0	1,566,761
26	1,512,039	7,042,859	7,042,859	0	1,331,582	0	1,331,582
27	1,375,227	6,388,313	6,388,313	0	1,131,455	0	1,131,455
28	1,250,589	5,793,022	5,793,022	0	961,144	0	961,144
29	1,137,006	5,250,747	5,250,747	0	816,087	0	816,087
30	1,033,240	4,755,498	4,755,498	0	692,378	0	692,378
31	938,002	4,301,753	4,301,753	0	586,712	0	586,712
32	850,312	3,884,649	3,884,649	0	496,322	0	496,322
33	769,438	3,500,078	3,500,078	0	418,911	0	418,911
34	694,606	3,144,686	3,144,686	0	352,576	0	352,576
35	625,189	2,815,827	2,815,827	0	295,743	0	295,743
36	560,661	2,511,465	2,511,465	0	247,097	0	247,097
37	500,672	2,230,042	2,230,042	0	205,535	0	205,535
38	445,030	1,970,372	1,970,372	0	170,119	0	170,119
39	393,583	1,731,524	1,731,524	0	140,044	0	140,044
40	346,168	1,512,712	1,512,712	0	114,611	0	114,611
41	302,542	1,313,242	1,313,242	0	93,206	0	93,206
42	262,648	1,132,454	1,132,454	0	75,293	0	75,293
43	226,491	969,663	969,663	0	60,393	0	60,393
44	193,933	824,133	824,133	0	48,083	0	48,083
45	164,827	695,058	695,058	0	37,988	0	37,988
46	139,012	581,532	581,532	0	29,774	0	29,774
47	116,306	482,578	482,578	0	23,145	0	23,145
48	96,516	397,141	397,141	0	17,843	0	17,843
49	79,428	324,102	324,102	0	13,641	0	13,641
50	64,820	262,314	262,314	0	10,342	0	10,342

# Single Discount Rate Development

## Present Values of Projected OPEB Benefits

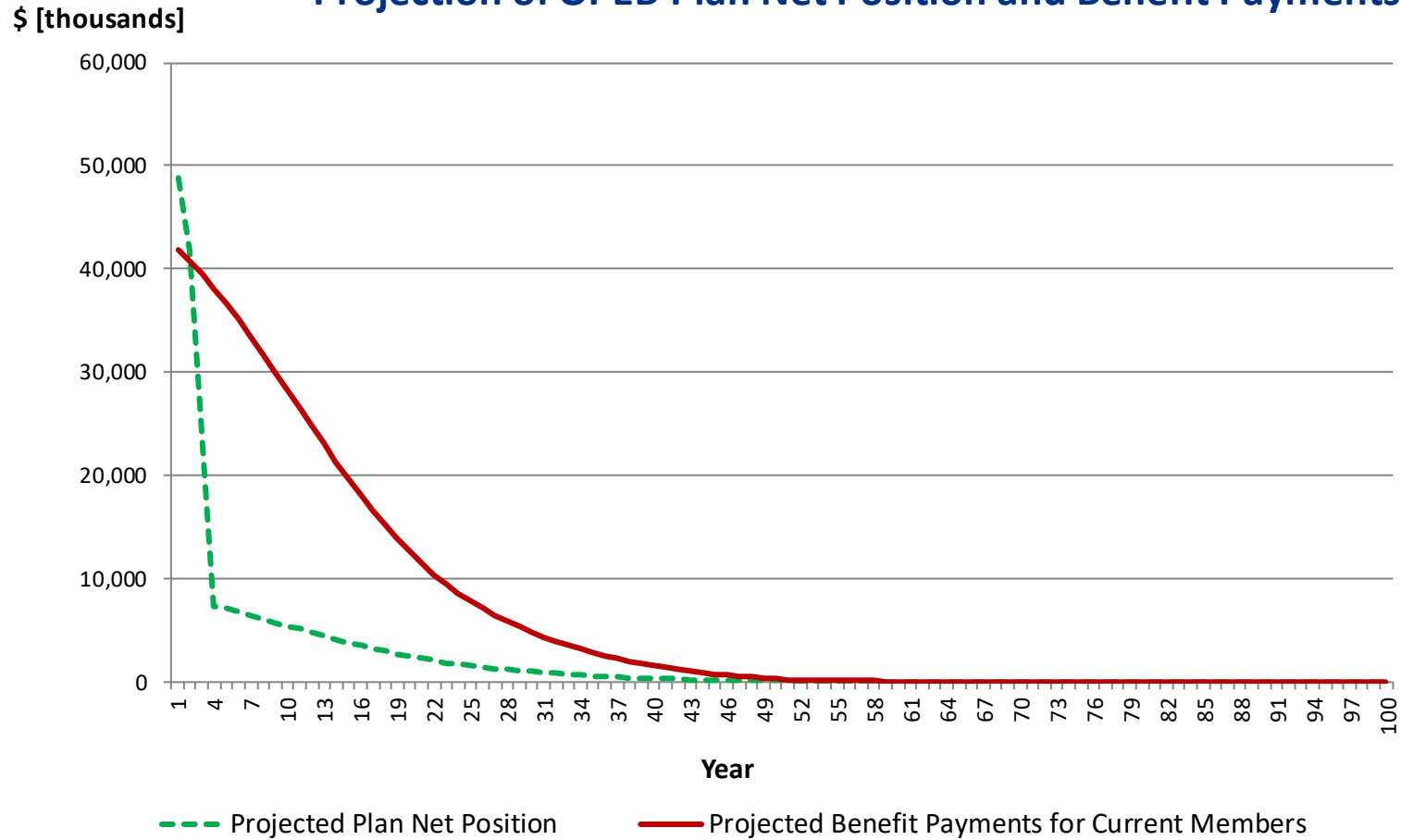
### Beginning July 1, 2024 (Concluded)

#### (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	\$ 52,463	\$ 210,617	\$ 210,617	\$ 0	\$ 7,779	\$ 0	\$ 7,779
52	42,123	167,859	167,859	0	5,808	0	5,808
53	33,572	132,914	132,914	0	4,308	0	4,308
54	26,583	104,705	104,705	0	3,179	0	3,179
55	20,941	82,218	82,218	0	2,338	0	2,338
56	16,444	64,518	64,518	0	1,719	0	1,719
57	12,904	50,757	50,757	0	1,267	0	1,267
58	10,151	40,184	40,184	0	940	0	940
59	8,037	32,148	32,148	0	704	0	704
60	6,430	26,091	26,091	0	535	0	535
61	5,218	21,552	21,552	0	414	0	414
62	4,310	18,152	18,152	0	327	0	327
63	3,630	15,593	15,593	0	263	0	263
64	3,119	13,644	13,644	0	216	0	216
65	2,729	12,130	12,130	0	180	0	180
66	2,426	10,924	10,924	0	151	0	151
67	2,185	9,936	9,936	0	129	0	129
68	1,987	9,104	9,104	0	111	0	111
69	1,821	8,385	8,385	0	96	0	96
70	1,677	7,749	7,749	0	83	0	83
71	1,550	7,179	7,179	0	72	0	72
72	1,436	6,662	6,662	0	62	0	62
73	1,332	6,187	6,187	0	54	0	54
74	1,237	5,748	5,748	0	47	0	47
75	1,150	5,339	5,339	0	41	0	41
76	1,068	4,953	4,953	0	36	0	36
77	991	4,588	4,588	0	31	0	31
78	918	4,237	4,237	0	27	0	27
79	847	3,897	3,897	0	23	0	23
80	779	3,565	3,565	0	20	0	20
81	713	3,239	3,239	0	17	0	17
82	648	2,920	2,920	0	14	0	14
83	584	2,608	2,608	0	12	0	12
84	522	2,305	2,305	0	10	0	10
85	461	2,014	2,014	0	8	0	8
86	403	1,738	1,738	0	7	0	7
87	348	1,477	1,477	0	5	0	5
88	295	1,237	1,237	0	4	0	4
89	247	1,019	1,019	0	3	0	3
90	204	824	824	0	2	0	2
91	165	655	655	0	2	0	2
92	131	509	509	0	1	0	1
93	102	387	387	0	1	0	1
94	77	288	288	0	1	0	1
95	58	208	208	0	0	0	0
96	42	147	147	0	0	0	0
97	29	100	100	0	0	0	0
98	20	67	67	0	0	0	0
99	13	13	13	0	0	0	0
100	0	0	0	0	0	0	0
Totals					\$ 362,777,752	\$ 0	\$ 362,777,752



## Projection of OPEB Plan Net Position and Benefit Payments



# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Allenstown SD	\$ 28,734	0.08098245%	\$ 251,742	\$ 41,334	0.09444231%	\$ 322,728
Alton SD	42,979	0.12112983%	376,544	57,338	0.13100918%	447,685
Amherst SD	144,593	0.40751357%	1,266,795	190,267	0.43473304%	1,485,570
Andover SD	18,074	0.05093884%	158,348	24,138	0.05515190%	188,465
Androscoggin Valley Reg Refuse	2,396	0.00675276%	20,992	2,675	0.00611199%	20,886
Ashland SD	18,733	0.05279614%	164,122	24,188	0.05526614%	188,856
Auburn SD	46,181	0.13015419%	404,597	57,232	0.13076698%	446,857
Barnstead SD	34,900	0.09836039%	305,763	46,757	0.10683310%	365,070
Barrington SD	84,760	0.23888328%	742,592	110,542	0.25257275%	863,092
Bartlett SD	19,727	0.05559758%	172,830	26,248	0.05997295%	204,940
Bath SD	5,915	0.01667054%	51,822	8,692	0.01985998%	67,866
Bcep Solid Waste District	753	0.00212222%	6,597	1,015	0.00231913%	7,925
Bedford SD	357,188	1.00668053%	3,129,364	461,170	1.05370787%	3,600,732
Belknap County	102,708	0.28946702%	899,836	109,414	0.24999543%	854,285
Belknap County Conserv. Dist	142	0.00040021%	1,244	163	0.00037243%	1,273
Berlin Housing Authority	837	0.00235896%	7,333	1,073	0.00245165%	8,378
Berlin Water Works	1,773	0.00499693%	15,533	1,837	0.00419728%	14,343
Bethlehem SD	16,482	0.04645203%	144,401	22,736	0.05194853%	177,519
Bow SD - (SAU 67)	159,584	0.44976345%	1,398,133	204,946	0.46827246%	1,600,181
Brentwood SD	31,334	0.08831016%	274,521	39,946	0.09127093%	311,891
Brookline Public Library	202	0.00056931%	1,770	276	0.00063062%	2,155
Brookline SD	47,865	0.13490029%	419,351	61,225	0.13989042%	478,034
Campton SD	32,319	0.09108623%	283,150	40,010	0.09141716%	312,391
Candia SD	26,728	0.07532884%	234,167	31,220	0.07133326%	243,760
Carroll County	99,635	0.28080623%	872,913	110,674	0.25287435%	864,123
Center Conway Fire Precinct	1,756	0.00494902%	15,385	1,993	0.00455372%	15,561
Central Hooksett Wtr Precinct	518	0.00145990%	4,538	570	0.00130237%	4,450
Cheshire County	84,725	0.23878464%	742,285	97,003	0.22163806%	757,382
Chester SD - (SAU 82)	42,341	0.11933173%	370,954	59,115	0.13506937%	461,559
Chesterfield SD	25,031	0.07054610%	219,299	34,036	0.07776742%	265,747
Chichester SD	20,123	0.05671364%	176,300	27,909	0.06376810%	217,908
City of Berlin	92,132	0.25966015%	807,179	110,522	0.25252705%	862,936
City of Claremont	80,448	0.22673056%	704,814	99,845	0.22813163%	779,572
City of Concord	511,282	1.44097124%	4,479,399	595,574	1.36080189%	4,650,134
City of Dover	614,272	1.73123303%	5,381,705	754,405	1.72370814%	5,890,258
City of Franklin	88,842	0.25038778%	778,355	100,660	0.22999379%	785,935
City of Keene	260,779	0.73496630%	2,284,714	311,599	0.71195940%	2,432,909
City of Laconia	212,463	0.59879494%	1,861,412	258,417	0.59044610%	2,017,673
City of Lebanon	186,597	0.52589552%	1,634,797	227,308	0.51936645%	1,774,780
City of Manchester	1,243,668	3.50509078%	10,895,914	1,474,075	3.36805175%	11,509,311
City of Nashua	1,024,814	2.88828377%	8,978,510	1,232,296	2.81562112%	9,621,544
City of Portsmouth	390,933	1.10178573%	3,425,008	425,505	0.97221841%	3,322,266
City of Rochester	245,959	0.69319836%	2,154,874	274,934	0.62818509%	2,146,635
City of Somersworth	105,129	0.29629024%	921,047	118,847	0.27154849%	927,936
Claremont SD	138,833	0.39127988%	1,216,331	192,280	0.43933246%	1,501,287
Cocheco Academy of The Arts	-	0.00000000%	-	260	0.00059406%	2,030
Colebrook SD	26,006	0.07329399%	227,841	37,459	0.08558849%	292,473
Community College System of NH	246,127	0.69367185%	2,156,346	343,038	0.78379305%	2,678,379
Concord SD	448,668	1.26450312%	3,930,830	598,831	1.36824368%	4,675,564
Contoocook Valley SD	234,799	0.66174559%	2,057,100	320,563	0.73244087%	2,502,898

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

# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Conway SD	\$ 136,073	0.38350124%	\$ 1,192,151	\$ 183,852	0.42007567%	\$ 1,435,483
Conway Village Fire District	16,448	0.04635621%	144,103	16,763	0.03830107%	130,882
Cook Memorial Library	121	0.00034102%	1,060	135	0.00030846%	1,054
Coos County Institute	48,117	0.13561051%	421,558	60,189	0.13752331%	469,945
Coos County Nursing Home	9,946	0.02803130%	87,138	12,508	0.02857900%	97,660
Cornish SD	12,661	0.03568312%	110,924	15,997	0.03655087%	124,902
County of Merrimack	247,233	0.69678894%	2,166,036	287,036	0.65583644%	2,241,125
Croydon Village School	1,649	0.00464746%	14,447	2,026	0.00462912%	15,819
Deerfield Community School	45,836	0.12918186%	401,574	57,785	0.13203051%	451,175
Derry Coop SD	296,129	0.83459495%	2,594,419	386,502	0.88310211%	3,017,738
Derry Housing Authority	135	0.00038048%	1,183	152	0.00034730%	1,187
Dover Housing Authority	4,446	0.01253038%	38,952	4,875	0.01113868%	38,063
Dresden SD	65,900	0.18572922%	577,357	85,378	0.19507659%	666,616
Dunbarton SD - SAU 67	19,948	0.05622043%	174,767	24,507	0.05599501%	191,346
East Kingston SD	14,846	0.04184121%	130,067	18,788	0.04292791%	146,693
Epping SD	86,280	0.24316717%	755,909	105,020	0.23995577%	819,977
Epsom SD	37,614	0.10600939%	329,540	46,078	0.10528168%	359,769
Errol SD	1,502	0.00423316%	13,159	1,817	0.00415159%	14,187
Exeter Reg Coop SD	310,750	0.87580203%	2,722,515	395,942	0.90467116%	3,091,443
Exeter SD	111,894	0.31535637%	980,316	144,534	0.33023964%	1,128,495
Fall Mountain Reg SD	145,784	0.41087023%	1,277,230	191,136	0.43671858%	1,492,355
Farmington SD - (SAU 61)	69,327	0.19538770%	607,382	94,030	0.21484518%	734,169
Franklin SD	71,892	0.20261676%	629,854	102,176	0.23345763%	797,772
Freedom SD	5,310	0.01496543%	46,521	7,529	0.01720269%	58,785
Fremont SD - SAU 83	35,175	0.09913544%	308,172	43,451	0.09927936%	339,258
Gilford SD	114,138	0.32168075%	999,976	147,899	0.33792818%	1,154,769
Gilmanton SD	35,222	0.09926790%	308,584	47,788	0.10918878%	373,120
Goffstown SD	224,764	0.63346345%	1,969,182	294,856	0.67370403%	2,302,182
Goffstown Village Precinct	402	0.00113298%	3,522	443	0.00101219%	3,459
Governor Wentworth Reg SD	244,401	0.68880738%	2,141,224	322,513	0.73689634%	2,518,123
Grafton County	143,978	0.40578029%	1,261,407	142,804	0.32628683%	1,114,988
Grantham SD	24,647	0.06946385%	215,935	32,193	0.07355643%	251,357
Great Bay Elearning School	10,257	0.02890781%	89,863	13,013	0.02973285%	101,603
Greenland SD	40,797	0.11498019%	357,427	54,712	0.12500914%	427,181
Grs Coop SD	35,691	0.10058970%	312,693	46,625	0.10653149%	364,040
Hampstead SD	98,205	0.27677599%	860,385	127,710	0.29179919%	997,137
Hampton Falls SD	29,400	0.08285947%	257,577	38,312	0.08753747%	299,133
Hampton SD - SAU 90	113,000	0.31847347%	990,006	152,103	0.34753372%	1,187,593
Hanover SD	54,440	0.15343093%	476,955	75,786	0.17316023%	591,723
Harrisville SD	6,352	0.01790215%	55,651	8,452	0.01931162%	65,992
Haverhill Coop SD	60,014	0.16914041%	525,789	78,758	0.17995083%	614,928
Henniker SD	33,065	0.09318872%	289,686	46,396	0.10600826%	362,252
Hill SD	4,060	0.01144250%	35,570	5,149	0.01176473%	40,202
Hillsboro-Deering SD	115,523	0.32558416%	1,012,110	157,441	0.35973030%	1,229,271
Hillsborough County	249,082	0.70200007%	2,182,235	330,999	0.75628564%	2,584,380
Hinsdale SD	51,682	0.14565793%	452,792	74,312	0.16979235%	580,215
Holderness SD	20,485	0.05773388%	179,471	28,017	0.06401486%	218,752
Hollis SD	71,555	0.20166698%	626,901	98,089	0.22411942%	765,861
Hollis-Brookline Coop	115,353	0.32510504%	1,010,620	151,411	0.34595260%	1,182,190
Hooksett Public Library	1,155	0.00325519%	10,119	1,318	0.00301144%	10,291

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Hooksett SD	\$ 103,083	0.29052390%	\$ 903,122	\$ 130,606	0.29841614%	\$ 1,019,748
Hooksett Sewer Commission	1,242	0.00350039%	10,881	1,441	0.00329248%	11,251
Hooksett Village Wtr Precinct	1,107	0.00311991%	9,699	1,130	0.00258189%	8,823
Hopkinton SD	99,132	0.27938860%	868,507	132,849	0.30354107%	1,037,261
Hudson SD	250,310	0.70546100%	2,192,994	324,936	0.74243255%	2,537,041
Inter-Lakes SD	121,182	0.34153320%	1,061,689	161,566	0.36915533%	1,261,478
Jackson SD	5,568	0.01569257%	48,782	9,297	0.02124232%	72,589
Jaffrey-Rindge Coop SD	114,308	0.32215987%	1,001,465	151,297	0.34569213%	1,181,300
John Stark SD	55,202	0.15557852%	483,631	72,807	0.16635364%	568,464
Kearsarge Reg SD - SAU 65	195,025	0.54964856%	1,708,636	265,297	0.60616592%	2,071,391
Keene SD	272,345	0.76756333%	2,386,045	351,595	0.80334458%	2,745,190
Kensington SD	18,252	0.05144051%	159,908	23,466	0.05361647%	183,218
Laconia Housing & Redevelopmnt	4,884	0.01376482%	42,789	5,900	0.01348066%	46,066
Laconia SD	173,208	0.48816064%	1,517,495	241,433	0.55164007%	1,885,065
Laconia Water Works	3,065	0.00863824%	26,853	3,505	0.00800843%	27,366
Lafayette Reg SD	13,941	0.03929061%	122,139	18,318	0.04185403%	143,024
Lakes Region Mutual Fire Aid	2,018	0.00568743%	17,680	4,194	0.00958269%	32,746
Lakes Region Planning Comm.	879	0.00247733%	7,701	686	0.00156741%	5,356
Land & Comm Heritage Inv Prog	1,541	0.00434308%	13,501	1,532	0.00350040%	11,962
Landaff SD	824	0.00232232%	7,219	1,215	0.00277610%	9,486
Langdon Public Library	155	0.00043684%	1,358	-	0.00000000%	-
Lebanon SD	204,387	0.57603395%	1,790,657	262,837	0.60054517%	2,052,184
Lempster SD	9,948	0.02803694%	87,156	12,828	0.02931016%	100,159
Lincoln-Woodstock Coop SD	34,958	0.09852385%	306,271	44,345	0.10132202%	346,238
Lisbon Reg SD	31,201	0.08793532%	273,355	40,648	0.09287490%	317,372
Litchfield SD	108,941	0.30703379%	954,444	146,697	0.33518178%	1,145,384
Littleton Public Library	463	0.00130490%	4,056	518	0.00118356%	4,044
Littleton SD	73,551	0.20729241%	644,388	102,078	0.23323371%	797,007
Littleton Water & Light	3,652	0.01029261%	31,996	4,153	0.00948901%	32,426
Londonderry SD	389,918	1.09892511%	3,416,115	527,258	1.20470955%	4,116,735
Lower Bartlett Water Precinct	474	0.00133590%	4,153	535	0.00122240%	4,177
Lyme SD	25,261	0.07119432%	221,314	34,690	0.07926172%	270,853
Madison SD	14,657	0.04130855%	128,412	20,486	0.04680760%	159,951
Manchester SD	1,047,754	2.95293671%	9,179,489	1,396,562	3.19094557%	10,904,103
Marlborough SD	16,050	0.04523451%	140,616	20,580	0.04702237%	160,685
Marlow SD	3,595	0.01013197%	31,496	5,396	0.01232909%	42,131
Mascenic Reg SD	79,663	0.22451816%	697,936	104,583	0.23895728%	816,565
Mascoma Valley Regional SD	105,145	0.29633533%	921,187	126,167	0.28827365%	985,089
Mason SD (SAU 89)	7,830	0.02206767%	68,600	9,053	0.02068482%	70,684
Meriden Village Water District	172	0.00048476%	1,507	178	0.00040670%	1,390
Merrimack SD	331,209	0.93346264%	2,901,759	425,757	0.97279420%	3,324,234
Merrimack Valley SD	223,930	0.63111295%	1,961,876	266,034	0.60784986%	2,077,145
Merrimack Village District	3,270	0.00921600%	28,649	3,710	0.00847682%	28,967
Middleton SD	10,064	0.02836387%	88,172	22,876	0.05226841%	178,612
Milan SD	6,724	0.01895058%	58,910	9,221	0.02106867%	71,996
Milford Area Communication Ctr	1,094	0.00308327%	9,585	1,139	0.00260245%	8,893
Milford SD	187,788	0.52925217%	1,645,232	263,759	0.60265181%	2,059,382
Milton SD	36,518	0.10292048%	319,938	43,247	0.09881324%	337,665
Monadnock Reg SD- SAU 93	131,698	0.37117096%	1,153,821	174,406	0.39849291%	1,361,730
Monroe SD	13,536	0.03814918%	118,590	18,056	0.04125539%	140,978

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Mont Vernon SD	\$ 21,274	0.05995756%	\$ 186,384	\$ 27,510	0.06285644%	\$ 214,793
Moultonborough SD - SAU 45	68,537	0.19316120%	600,460	90,555	0.20690530%	707,037
Mountain Lakes District	175	0.00049321%	1,533	192	0.00043869%	1,499
Nashua Airport Authority	884	0.00249142%	7,745	1,000	0.00228486%	7,808
Nashua Housing Redevelop Auth	4,101	0.01155805%	35,929	4,747	0.01084622%	37,064
Nelson SD	5,342	0.01505562%	46,802	6,707	0.01532454%	52,367
New Boston SD	39,858	0.11233376%	349,200	54,654	0.12487662%	426,729
New Castle SD	4,418	0.01245147%	38,707	5,363	0.01225369%	41,873
New London-Springfield Wtr Sys	518	0.00145990%	4,538	596	0.00136178%	4,653
Newfields SD	12,658	0.03567466%	110,898	17,224	0.03935439%	134,482
Newfound Area SD	104,190	0.29364381%	912,820	138,790	0.31711541%	1,083,647
Newington SD	6,293	0.01773587%	55,134	8,287	0.01893462%	64,703
Newmarket Housing Authority	526	0.00148245%	4,608	642	0.00146688%	5,013
Newmarket SD	111,191	0.31337507%	974,157	143,896	0.32878190%	1,123,514
Newport SD	76,936	0.21683252%	674,045	96,216	0.21983988%	751,237
Next Charter School	6,383	0.01798952%	55,922	7,828	0.01788587%	61,120
NH Comm Development Fin Auth	-	0.00000000%	-	67	0.00015309%	523
NH Municipal Bond Bank	747	0.00210531%	6,545	847	0.00193527%	6,613
NH Retirement System	-	0.00000000%	-	-	0.00000000%	-
North Conway Wtr Precinct	7,151	0.02015402%	62,651	8,253	0.01885693%	64,438
North Country Charter Academy	3,190	0.00899053%	27,948	4,099	0.00936563%	32,004
North Country Edu Srvc Ag Inc	3,631	0.01023343%	31,812	6,282	0.01435348%	49,049
North Hampton SD	46,742	0.13173528%	409,512	59,416	0.13575711%	463,909
Northumberland SD	31,185	0.08789022%	273,215	41,920	0.09578124%	327,304
Northwood SD	33,153	0.09343673%	290,457	54,839	0.12529932%	428,173
Nottingham SD	41,814	0.11784646%	366,337	55,422	0.12663139%	432,725
Oyster River Coop SD	225,888	0.63663128%	1,979,030	305,061	0.69702100%	2,381,861
Pease Development Authority	26,360	0.07429169%	230,943	34,800	0.07951305%	271,712
Pelham SD	138,475	0.39027091%	1,213,195	182,452	0.41687687%	1,424,552
Pembroke SD	133,690	0.37678511%	1,171,273	170,987	0.39068098%	1,335,036
Pemi Baker Coop	64,454	0.18165388%	564,689	81,581	0.18640098%	636,970
Piermont SD	5,474	0.01542764%	47,958	6,679	0.01526057%	52,148
Pittsburg SD	12,939	0.03646662%	113,360	16,568	0.03785552%	129,360
Pittsfield SD	44,113	0.12432584%	386,479	50,440	0.11524823%	393,826
Plainfield SD	25,248	0.07115768%	221,201	32,811	0.07496847%	256,182
Plaistow Public Library	506	0.00142608%	4,433	585	0.00133664%	4,568
Plymouth SD	47,140	0.13285698%	412,999	61,891	0.14141213%	483,234
Plymouth Village Water & Sewer	1,817	0.00512094%	15,919	2,163	0.00494215%	16,888
Portsmouth Housing Authority	6,572	0.01852219%	57,578	7,153	0.01634359%	55,849
Portsmouth SD	324,123	0.91349182%	2,839,678	423,653	0.96798686%	3,307,806
Profile SD	26,373	0.07432832%	231,057	34,817	0.07955189%	271,845
Prospect Mountain High School	48,842	0.13765381%	427,910	65,492	0.14963991%	511,350
Raymond SD	107,704	0.30354749%	943,607	139,770	0.31935457%	1,091,299
Rivendell Interstate SD	14,488	0.04083224%	126,931	17,505	0.03999644%	136,676
Rochester SD	315,605	0.88948512%	2,765,051	429,591	0.98155434%	3,354,169
Rockingham County	238,291	0.67158726%	2,087,694	270,832	0.61881261%	2,114,607
Rockingham Planning Comm	1,207	0.00340175%	10,575	1,374	0.00313939%	10,728
Rollinsford SD	13,707	0.03863111%	120,089	17,231	0.03937038%	134,537
Rumney SD	11,759	0.03314097%	103,022	17,041	0.03893626%	133,053
Rye SD	60,359	0.17011274%	528,812	74,431	0.17006425%	581,144

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Rye Water District	\$ 768	0.00216449%	\$ 6,729	\$ 923	0.00210892%	\$ 7,207
Salem Housing Authority	1,002	0.00282399%	8,779	1,193	0.00272584%	9,315
Salem SD	352,099	0.99233795%	3,084,779	461,357	1.05413514%	3,602,192
Sanborn Regional SD	147,445	0.41555151%	1,291,782	206,718	0.47232123%	1,614,017
Sanbornton Public Library	258	0.00072713%	2,260	280	0.00063976%	2,186
Sandown Public Library	235	0.00066231%	2,059	322	0.00073572%	2,514
SAU 02	3,173	0.00894262%	27,799	3,597	0.00821863%	28,085
SAU 03	103,992	0.29308578%	911,085	135,416	0.30940630%	1,057,304
SAU 06	3,552	0.01001078%	31,119	2,953	0.00674719%	23,056
SAU 07	2,338	0.00658930%	20,483	4,768	0.01089420%	37,228
SAU 09	4,464	0.01258111%	39,110	4,400	0.01005337%	34,354
SAU 13	2,141	0.00603409%	18,758	3,033	0.00692997%	23,681
SAU 15	3,975	0.01120294%	34,825	2,288	0.00522775%	17,864
SAU 16	6,885	0.01940433%	60,320	10,939	0.02499406%	85,410
SAU 19	5,494	0.01548401%	48,134	8,662	0.01979144%	67,631
SAU 20	2,938	0.00828031%	25,740	3,300	0.00754003%	25,766
SAU 21	5,198	0.01464978%	45,540	6,248	0.01427579%	48,783
SAU 23	10,514	0.02963212%	92,114	15,275	0.03490120%	119,264
SAU 24	7,864	0.02216350%	68,897	11,063	0.02527738%	86,378
SAU 29	6,667	0.01878993%	58,410	9,309	0.02126974%	72,683
SAU 34	1,941	0.00547042%	17,005	2,266	0.00517749%	17,693
SAU 35	2,040	0.00574943%	17,873	5,078	0.01160251%	39,648
SAU 39	7,627	0.02149555%	66,821	9,021	0.02061170%	70,434
SAU 41	4,956	0.01396774%	43,420	6,783	0.01549819%	52,960
SAU 42	895,480	2.52377539%	7,845,400	1,196,459	2.73373867%	9,341,735
SAU 46	1,984	0.00559160%	17,382	3,796	0.00867332%	29,638
SAU 48	5,371	0.01513735%	47,056	7,602	0.01736949%	59,355
SAU 50	4,710	0.01327442%	41,265	3,964	0.00905718%	30,950
SAU 53	26,898	0.07580796%	235,656	31,748	0.07253967%	247,883
SAU 58	795	0.00224059%	6,965	1,294	0.00295661%	10,103
SAU 67	3,995	0.01125931%	35,001	4,772	0.01090334%	37,259
SAU 70	4,330	0.01220345%	37,936	5,046	0.01152939%	39,398
Seabrook SD	86,640	0.24418178%	759,063	111,768	0.25537399%	872,664
Seacoast Charter School	12,608	0.03553375%	110,460	16,587	0.03789894%	129,508
Shaker Regional SD - SAU 80	115,628	0.32588009%	1,013,030	147,815	0.33773625%	1,154,113
Somersworth Housing Authority	1,801	0.00507585%	15,779	1,918	0.00438236%	14,975
Somersworth SD	111,637	0.31463206%	978,064	152,994	0.34956953%	1,194,549
Souhegan Coop SD	85,977	0.24231321%	753,254	114,674	0.26201378%	895,354
South Hampton SD	11,687	0.03293805%	102,391	15,599	0.03564150%	121,794
Southern NH Planning Comm	2,024	0.00570434%	17,732	2,150	0.00491244%	16,787
Stark SD	2,141	0.00603409%	18,758	2,678	0.00611885%	20,909
State of New Hampshire	6,911,187	19.47813874%	60,549,668	7,974,335	18.22022145%	62,262,162
Stewartstown SD	6,029	0.01699183%	52,821	8,505	0.01943272%	66,405
Stoddard SD	4,946	0.01393956%	43,332	6,229	0.01423238%	48,635
Strafford County	297,288	0.83786141%	2,604,573	351,004	0.80199422%	2,740,576
Strafford SD	28,540	0.08043569%	250,042	35,187	0.08039729%	274,734
Stratford SD	6,630	0.01868566%	58,086	9,144	0.02089274%	71,395
Stratham SD	65,658	0.18504718%	575,237	88,566	0.20236072%	691,507
Sullivan County	80,115	0.22579205%	701,896	92,305	0.21090380%	720,701

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Sunapee SD	\$ 56,205	0.15840532%	\$ 492,418	\$ 73,093	0.16700711%	\$ 570,697
Swnh District Fire Mutual Aid	5,113	0.01441022%	44,796	5,569	0.01272437%	43,482
Tamworth SD	24,662	0.06950613%	216,067	33,075	0.07557167%	258,244
Thornton Public School Library	102	0.00028747%	894	116	0.00026504%	906
Thornton SD	24,148	0.06805750%	211,563	29,963	0.06846119%	233,946
Tilton-Northfield Fire Dist	43,035	0.12128766%	377,034	47,537	0.10861528%	371,160
Timberlane Reg SD	313,451	0.88341439%	2,746,179	435,941	0.99606319%	3,403,748
Town of Alexandria	3,610	0.01017424%	31,628	4,716	0.01077539%	36,822
Town of Allentown	25,030	0.07054328%	219,291	26,858	0.06136671%	209,702
Town of Alstead	3,510	0.00989241%	30,752	4,222	0.00964667%	32,965
Town of Alton	47,511	0.13390259%	416,249	51,692	0.11810887%	403,602
Town of Amherst	45,175	0.12731893%	395,783	58,051	0.13263828%	453,252
Town of Andover	3,789	0.01067873%	33,196	4,451	0.01016990%	34,753
Town of Antrim	11,537	0.03251530%	101,077	13,757	0.03143279%	107,412
Town of Ashland	13,751	0.03875512%	120,474	13,421	0.03066508%	104,789
Town of Atkinson	27,571	0.07770471%	241,553	30,133	0.06884962%	235,273
Town of Auburn	29,470	0.08305675%	258,190	30,353	0.06935229%	236,991
Town of Barnstead	20,303	0.05722094%	177,877	28,828	0.06586788%	225,084
Town of Barrington	37,446	0.10553591%	328,069	40,085	0.09158852%	312,976
Town of Bartlett	9,796	0.02760855%	85,824	9,816	0.02242816%	76,642
Town of Bath	1,559	0.00439381%	13,659	-	0.00000000%	-
Town of Bedford	186,621	0.52596316%	1,635,007	212,152	0.48473715%	1,656,444
Town of Belmont	62,087	0.17498285%	543,951	67,884	0.15510529%	530,026
Town of Bennington	4,854	0.01368027%	42,526	5,901	0.01348295%	46,074
Town of Bethlehem	11,054	0.03115403%	96,845	15,585	0.03560951%	121,685
Town of Boscawen	14,433	0.04067723%	126,449	20,169	0.04608330%	157,476
Town of Bow	46,021	0.12970325%	403,195	58,253	0.13309982%	454,829
Town of Bradford	8,342	0.02351067%	73,085	9,520	0.02175185%	74,330
Town of Brentwood	29,121	0.08207315%	255,132	28,032	0.06404913%	218,869
Town of Bristol	42,025	0.11844113%	368,186	47,025	0.10744544%	367,163
Town of Brookline	25,776	0.07264577%	225,826	29,935	0.06839722%	233,727
Town of Campton	28,036	0.07901524%	245,627	30,031	0.06861656%	234,477
Town of Canaan	15,958	0.04497522%	139,810	18,832	0.04302844%	147,037
Town of Candia	12,377	0.03488271%	108,436	14,065	0.03213652%	109,817
Town of Canterbury	4,751	0.01338998%	41,624	5,707	0.01303968%	44,559
Town of Carroll	12,320	0.03472206%	107,937	12,649	0.02890117%	98,761
Town of Center Harbor	9,725	0.02740845%	85,202	10,043	0.02294683%	78,414
Town of Charlestown	13,420	0.03782225%	117,574	15,771	0.03603449%	123,137
Town of Chester	24,294	0.06846898%	212,842	27,635	0.06314205%	215,769
Town of Chesterfield	10,406	0.02932774%	91,168	14,165	0.03236501%	110,598
Town of Chichester	10,729	0.03023807%	93,998	11,258	0.02572293%	87,900
Town of Clarksville	120	0.00033820%	1,051	140	0.00031988%	1,093
Town of Colebrook	11,288	0.03181353%	98,895	12,322	0.02815402%	96,208
Town of Conway	60,503	0.17051859%	530,074	68,155	0.15572448%	532,142
Town of Cornish	2,583	0.00727980%	22,630	2,751	0.00628564%	21,479
Town of Croydon	165	0.00046503%	1,446	157	0.00035872%	1,226
Town of Danville	12,932	0.03644689%	113,299	13,118	0.02997276%	102,423
Town of Deerfield	17,133	0.04828678%	150,104	19,475	0.04449761%	152,057
Town of Deering	940	0.00264925%	8,235	1,450	0.00331304%	11,321
Town of Derry	332,884	0.93818337%	2,916,434	403,387	0.92168193%	3,149,573

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Entity	As of June 30, 2024			As of June 30, 2023		
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Town of Dorchester	\$ 268	0.00075532%	\$ 2,348	\$ 309	0.00070602%	\$ 2,413
Town of Dublin	6,877	0.01938179%	60,250	8,046	0.01838397%	62,822
Town of Dunbarton	11,008	0.03102439%	96,442	10,209	0.02332611%	79,710
Town of Durham	119,306	0.33624598%	1,045,253	144,706	0.33063263%	1,129,838
Town of East Kingston	12,328	0.03474461%	108,007	14,531	0.03320127%	113,455
Town of Effingham	3,642	0.01026443%	31,908	4,107	0.00938391%	32,067
Town of Enfield	16,697	0.04705798%	146,284	19,609	0.04480378%	153,104
Town of Epping	57,478	0.16199308%	503,571	67,329	0.15383719%	525,693
Town of Epsom	21,526	0.06066779%	188,592	23,876	0.05455326%	186,419
Town of Exeter	133,649	0.37666956%	1,170,914	158,594	0.36236474%	1,238,273
Town of Farmington	34,456	0.09710904%	301,873	36,648	0.08373547%	286,141
Town of Fitzwilliam	7,372	0.02077687%	64,587	8,496	0.01941215%	66,335
Town of Francestown	2,057	0.00579734%	18,022	2,506	0.00572585%	19,566
Town of Franconia	6,337	0.01785988%	55,519	8,792	0.02008847%	68,646
Town of Freedom	6,380	0.01798107%	55,896	6,567	0.01500466%	51,274
Town of Fremont	11,948	0.03367364%	104,678	13,979	0.03194003%	109,145
Town of Gifford	96,537	0.27207498%	845,771	101,905	0.23283843%	795,656
Town of Gilmanton	23,322	0.06572954%	204,327	27,264	0.06229436%	212,872
Town of Goffstown	130,344	0.36735492%	1,141,958	163,796	0.37425057%	1,278,890
Town of Gorham	19,817	0.05585123%	173,619	22,390	0.05115797%	174,817
Town of Goshen	443	0.00124853%	3,881	502	0.00114700%	3,920
Town of Grafton	2,535	0.00714452%	22,209	2,916	0.00666265%	22,768
Town of Grantham	12,298	0.03466006%	107,744	14,108	0.03223477%	110,153
Town of Greenfield	7,121	0.02006947%	62,388	8,486	0.01938930%	66,257
Town of Greenland	34,331	0.09675675%	300,778	37,803	0.08637448%	295,159
Town of Greenville	10,693	0.03013661%	93,683	11,394	0.02603367%	88,962
Town of Groton	226	0.00063695%	1,980	287	0.00065575%	2,241
Town of Hampstead	42,602	0.12006732%	373,241	49,378	0.11282171%	385,534
Town of Hampton	228,685	0.64451420%	2,003,535	264,013	0.60323216%	2,061,366
Town of Hampton Falls	15,808	0.04455247%	138,496	16,126	0.03684562%	125,909
Town of Hancock	4,584	0.01291931%	40,161	7,448	0.01701762%	58,153
Town of Hanover	118,304	0.33342199%	1,036,475	138,974	0.31753583%	1,085,084
Town of Harrisville	2,101	0.00592135%	18,407	1,168	0.00266871%	9,120
Town of Haverhill	15,080	0.04250071%	132,118	15,447	0.03529420%	120,607
Town of Hebron	2,524	0.00711351%	22,113	2,921	0.00667407%	22,807
Town of Henniker	23,904	0.06736982%	209,426	27,483	0.06279475%	214,582
Town of Hill	1,202	0.00338766%	10,531	-	0.00000000%	-
Town of Hillsborough	36,016	0.10150567%	315,540	41,377	0.09454056%	323,064
Town of Hinsdale	17,040	0.04802467%	149,289	17,795	0.04065904%	138,940
Town of Holderness	16,035	0.04519223%	140,484	18,712	0.04275426%	146,100
Town of Hollis	67,307	0.18969463%	589,684	73,351	0.16759660%	572,711
Town of Hooksett	133,369	0.37588042%	1,168,461	164,886	0.37674106%	1,287,400
Town of Hopkinton	35,304	0.09949900%	309,302	40,845	0.09332502%	318,910
Town of Hudson	247,829	0.69846868%	2,171,257	300,716	0.68709330%	2,347,936
Town of Jackson	8,970	0.02528059%	78,587	7,460	0.01704504%	58,246
Town of Jaffrey	32,066	0.09037319%	280,934	37,039	0.08462885%	289,194
Town of Jefferson	334	0.00094133%	2,926	359	0.00082026%	2,803
Town of Kensington	13,988	0.03942307%	122,550	17,582	0.04017237%	137,277
Town of Kingston	34,954	0.09851258%	306,236	38,488	0.08793961%	300,507
Town of Lancaster	18,385	0.05181535%	161,073	21,606	0.04936664%	168,696

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Landaff	\$ 168	0.00047348%	\$ 1,472	\$ -	0.00000000%	\$ -
Town of Lee	24,141	0.06803777%	211,502	28,328	0.06472545%	221,180
Town of Lempster	663	0.00186857%	5,809	776	0.00177305%	6,059
Town of Lincoln	26,522	0.07474826%	232,362	28,639	0.06543604%	223,608
Town of Lisbon	6,941	0.01956216%	60,811	8,187	0.01870613%	63,923
Town of Litchfield	29,117	0.08206188%	255,097	40,356	0.09220772%	315,092
Town of Littleton	67,334	0.18977073%	589,921	71,260	0.16281897%	556,385
Town of Londonderry	300,622	0.84725779%	2,633,783	362,811	0.82897154%	2,832,763
Town of Loudon	25,080	0.07068420%	219,729	52,000	0.11881261%	406,007
Town of Lyme	4,167	0.01174406%	36,508	7,298	0.01667489%	56,981
Town of Lyndeborough	2,597	0.00731925%	22,753	2,810	0.00642045%	21,940
Town of Madison	8,770	0.02471692%	76,835	11,699	0.02673055%	91,344
Town of Marlborough	6,462	0.01821217%	56,614	6,976	0.01593917%	54,467
Town of Marlow	577	0.00162619%	5,055	539	0.00123154%	4,208
Town of Mason	5,829	0.01642816%	51,069	6,299	0.01439232%	49,181
Town of Meredith	42,520	0.11983621%	372,522	48,436	0.11066937%	378,180
Town of Merrimack	248,180	0.69945792%	2,174,333	279,855	0.63942888%	2,185,057
Town of Middleton	5,429	0.01530082%	47,564	9,013	0.02059342%	70,372
Town of Milford	82,478	0.23245181%	722,599	95,007	0.21707748%	741,797
Town of Milton	21,779	0.06138083%	190,808	19,895	0.04545725%	155,337
Town of Monroe	382	0.00107661%	3,347	576	0.00131608%	4,497
Town of Mont Vernon	9,309	0.02623601%	81,557	9,945	0.02272291%	77,649
Town of Moultonborough	43,412	0.12235018%	380,337	35,854	0.08192129%	279,942
Town of Nelson	872	0.00245760%	7,640	587	0.00134121%	4,583
Town of New Boston	21,905	0.06173594%	191,912	23,825	0.05443674%	186,021
Town of New Castle	15,961	0.04498367%	139,836	16,886	0.03858211%	131,843
Town of New Durham	9,983	0.02813558%	87,462	13,308	0.03040689%	103,906
Town of New Hampton	12,534	0.03532519%	109,812	14,484	0.03309388%	113,088
Town of New Ipswich	9,671	0.02725626%	84,729	14,460	0.03303904%	112,901
Town of New London	31,398	0.08849053%	275,081	34,637	0.07914062%	270,439
Town of Newbury	10,362	0.02920373%	90,783	12,275	0.02804663%	95,841
Town of Newfields	11,433	0.03222219%	100,166	12,180	0.02782957%	95,099
Town of Newington	50,895	0.14343989%	445,897	58,686	0.13408916%	458,210
Town of Newmarket	37,667	0.10615876%	330,005	45,306	0.10351777%	353,741
Town of Newport	44,071	0.12420747%	386,111	43,432	0.09923594%	339,109
Town of Newton	13,948	0.03931034%	122,200	19,626	0.04484262%	153,236
Town of North Hampton	57,901	0.16318524%	507,277	70,473	0.16102078%	550,240
Town of Northfield	12,947	0.03648917%	113,430	16,044	0.03665826%	125,269
Town of Northumberland	8,900	0.02508331%	77,974	10,084	0.02304051%	78,734
Town of Northwood	21,566	0.06078052%	188,942	21,249	0.04855094%	165,908
Town of Nottingham	22,278	0.06278718%	195,180	24,736	0.05651824%	193,134
Town of Orford	2,911	0.00820421%	25,504	3,238	0.00739837%	25,282
Town of Ossipee	22,289	0.06281819%	195,276	23,632	0.05399576%	184,514
Town of Pelham	130,681	0.36830470%	1,144,911	154,329	0.35261982%	1,204,973
Town of Pembroke	27,989	0.07888278%	245,215	29,694	0.06784657%	231,845
Town of Peterborough	47,437	0.13369403%	415,601	51,584	0.11786210%	402,759
Town of Piermont	2,648	0.00746299%	23,199	2,892	0.00660781%	22,580
Town of Pittsburg	2,558	0.00720934%	22,411	641	0.00146459%	5,005
Town of Pittsfield	20,345	0.05733932%	178,245	22,844	0.05219529%	178,362
Town of Plainfield	8,392	0.02365159%	73,523	9,729	0.02222938%	75,962

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Town of Plaistow	\$ 51,413	0.14489979%	\$ 450,435	\$ 58,210	0.13300157%	\$ 454,493
Town of Plymouth	57,029	0.16072764%	499,637	66,941	0.15295067%	522,663
Town of Raymond	50,109	0.14122466%	439,011	51,611	0.11792380%	402,969
Town of Rindge	21,428	0.06039159%	187,733	23,902	0.05461267%	186,622
Town of Rollinsford	8,643	0.02435899%	75,722	9,957	0.02275033%	77,742
Town of Rumney	4,125	0.01162569%	36,140	4,167	0.00952100%	32,535
Town of Rye	62,827	0.17706843%	550,434	68,929	0.15749296%	538,185
Town of Salem	398,240	1.12237941%	3,489,025	480,954	1.09891149%	3,755,202
Town of Salisbury	214	0.00060313%	1,875	221	0.00050495%	1,726
Town of Sanbornton	21,530	0.06067906%	188,627	20,208	0.04617241%	157,780
Town of Sandown	17,975	0.05065983%	157,481	23,257	0.05313894%	181,586
Town of Sandwich	6,491	0.01829391%	56,868	7,493	0.01712044%	58,504
Town of Seabrook	203,477	0.57346925%	1,782,685	232,822	0.53196516%	1,817,832
Town of Shelburne	296	0.00083423%	2,593	329	0.00075172%	2,569
Town of South Hampton	1,930	0.00543941%	16,909	2,209	0.00504725%	17,247
Town of Springfield	5,434	0.01531491%	47,608	5,818	0.01329330%	45,426
Town of Stark	-	0.00000000%	-	-	0.00000000%	-
Town of Stewartstown	118	0.00033257%	1,034	150	0.00034273%	1,171
Town of Strafford	18,178	0.05123195%	159,259	18,138	0.04144275%	141,618
Town of Stratford	268	0.00075532%	2,348	282	0.00064433%	2,202
Town of Stratham	31,726	0.08941495%	277,955	41,209	0.09415670%	321,752
Town of Sugar Hill	5,205	0.01466951%	45,602	5,908	0.01349894%	46,129
Town of Sunapee	16,439	0.04633084%	144,024	16,713	0.03818683%	130,492
Town of Sutton	8,502	0.02396161%	74,487	9,941	0.02271377%	77,618
Town of Swanzy	23,847	0.06720917%	208,926	29,657	0.06776203%	231,556
Town of Tamworth	6,820	0.01922114%	59,751	9,105	0.02080363%	71,090
Town of Thornton	11,041	0.03111739%	96,731	13,352	0.03050742%	104,250
Town of Tilton	26,287	0.07408595%	230,303	29,042	0.06635684%	226,755
Town of Troy	7,164	0.02019065%	62,765	6,311	0.01441974%	49,275
Town of Troy Water And Sewer	-	0.00000000%	-	459	0.00104875%	3,584
Town of Tuftonboro	15,770	0.04444537%	138,163	18,438	0.04212821%	143,961
Town of Unity	378	0.00106534%	3,312	408	0.00093222%	3,186
Town of Wakefield	36,023	0.10152540%	315,602	44,478	0.10162590%	347,276
Town of Walpole	14,917	0.04204132%	130,690	16,352	0.03736199%	127,673
Town of Warner	6,423	0.01810226%	56,273	8,795	0.02009532%	68,670
Town of Warren	1,464	0.00412606%	12,826	1,669	0.00381343%	13,031
Town of Washington	2,556	0.00720370%	22,393	2,918	0.00666722%	22,783
Town of Waterville Valley	20,060	0.05653609%	175,748	21,834	0.04988759%	170,476
Town of Weare	38,722	0.10913212%	339,248	41,464	0.09473934%	323,743
Town of Webster	2,889	0.00814221%	25,311	4,900	0.01119580%	38,258
Town of Westmoreland	487	0.00137254%	4,267	532	0.00121554%	4,154
Town of Whitefield	13,350	0.03762496%	116,961	14,494	0.03311673%	113,167
Town of Wilmot	3,212	0.00905254%	28,141	3,534	0.00807469%	27,593
Town of Wilton	16,723	0.04713125%	146,512	20,370	0.04654255%	159,045
Town of Winchester	9,317	0.02625856%	81,627	7,513	0.01716614%	58,660
Town of Windham	126,436	0.35634081%	1,107,720	148,171	0.33854966%	1,156,892
Town of Wolfeboro	69,528	0.19595419%	609,143	85,459	0.19526166%	667,248
Town of Woodstock	14,945	0.04212023%	130,935	17,411	0.03978166%	135,942
Unity SD	9,276	0.02614301%	81,268	12,156	0.02777473%	94,912
Village District of Eastman	943	0.00265770%	8,262	1,015	0.00231913%	7,925

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# Schedule of Net OPEB Liability by Employer

Entity	As of June 30, 2024			As of June 30, 2023		
	2024 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate	2023 Employer Contribution	Proportionate Share	Net OPEB Liability Under Current Discount Rate
Village District of Eidelweiss	\$ 427	0.00120344%	\$ 3,741	\$ 601	0.00137320%	\$ 4,693
Virtual Lrng Acad Charter Schl	46,572	0.13125616%	408,022	63,221	0.14445099%	493,618
Wakefield SD	34,953	0.09850976%	306,227	43,952	0.10042407%	343,169
Warner Village Water District	342	0.00096388%	2,996	293	0.00066946%	2,288
Warren SD	7,858	0.02214659%	68,845	9,575	0.02187751%	74,760
Washington SD	4,552	0.01282913%	39,881	5,331	0.01218058%	41,623
Waterville Estates Village Dis	2,031	0.00572407%	17,794	2,425	0.00554078%	18,934
Waterville Valley SD	6,066	0.01709611%	53,145	8,132	0.01858046%	63,493
Weare SD	67,232	0.18948326%	589,027	88,711	0.20269202%	692,639
Weeks Public Library	282	0.00079477%	2,471	294	0.00067175%	2,296
Wentworth SD	7,024	0.01979609%	61,538	8,743	0.01997651%	68,264
Westmoreland SD	11,081	0.03123013%	97,082	15,553	0.03553639%	121,435
White Mountains Reg SD	96,822	0.27287821%	848,268	131,427	0.30029200%	1,026,158
Wilton-Lyndeborough Coop SD	47,338	0.13341502%	414,733	63,784	0.14573737%	498,014
Winchester SD	27,843	0.07847130%	243,936	37,350	0.08533944%	291,622
Windham SD	250,708	0.70658271%	2,196,481	331,059	0.75642274%	2,584,849
Winnacunnet Coop SD	138,972	0.39167163%	1,217,549	176,168	0.40251883%	1,375,488
Winnisquam Reg SD	101,953	0.28733916%	893,222	140,741	0.32157317%	1,098,880
Woodsville Fire District	2,562	0.00722061%	22,446	2,226	0.00508609%	17,380
Woodsville Water & Light Dept	-	0.00000000%	-	701	0.00160169%	5,473
	<b>\$ 35,481,763</b>	<b>100.0000%</b>	<b>\$ 310,859,667</b>	<b>\$ 43,766,400</b>	<b>100.0000%</b>	<b>\$ 341,720,194</b>

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

The proportionate shares are based on actual employer contributions during the relevant fiscal year, as provided by the NHRS. Employer contributions do not include contributions required to separately finance specific liabilities of 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	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
			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
Allenstown SD	0.08098245%	\$ 251,742	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60)	\$ -	\$ -	\$ (60)	\$ 4,135	\$ (45,940)	\$ (41,805)
Alton SD	0.12112983%	376,544	-	-	-	-	-	(89)	-	-	(89)	6,184	(33,719)	(27,535)
Amherst SD	0.40751357%	1,266,795	-	-	-	-	-	(300)	-	-	(300)	20,806	(92,902)	(72,096)
Andover SD	0.05093884%	158,348	-	-	-	-	-	(38)	-	-	(38)	2,601	(14,380)	(11,779)
Androscoggin Valley Reg Refuse	0.00675276%	20,992	-	-	-	-	-	(5)	-	-	(5)	345	2,187	2,532
Ashland SD	0.05279614%	164,122	-	-	-	-	-	(39)	-	-	(39)	2,696	(8,430)	(5,734)
Auburn SD	0.13015419%	404,597	-	-	-	-	-	(96)	-	-	(96)	6,645	(2,091)	4,554
Barnstead SD	0.09836039%	305,763	-	-	-	-	-	(72)	-	-	(72)	5,022	(28,918)	(23,896)
Barrington SD	0.23888328%	742,592	-	-	-	-	-	(176)	-	-	(176)	12,196	(46,723)	(34,527)
Bartlett SD	0.05559758%	172,830	-	-	-	-	-	(41)	-	-	(41)	2,839	(14,933)	(12,094)
Bath SD	0.01667054%	51,822	-	-	-	-	-	(12)	-	-	(12)	851	(10,886)	(10,035)
Bcep Solid Waste District	0.00212222%	6,597	-	-	-	-	-	(2)	-	-	(2)	108	(672)	(564)
Bedford SD	1.00668053%	3,129,364	-	-	-	-	-	(741)	-	-	(741)	51,397	(160,508)	(109,111)
Belknap County	0.28946702%	899,836	-	-	-	-	-	(213)	-	-	(213)	14,779	134,720	149,499
Belknap County Conserv. Dist	0.00040021%	1,244	-	-	-	-	-	-	-	-	-	20	95	115
Berlin Housing Authority	0.00235896%	7,333	-	-	-	-	-	(2)	-	-	(2)	120	(316)	(196)
Berlin Water Works	0.00499693%	15,533	-	-	-	-	-	(4)	-	-	(4)	255	2,729	2,984
Bethlehem SD	0.04645203%	144,401	-	-	-	-	-	(34)	-	-	(34)	2,372	(18,760)	(16,388)
Bow SD - SAU 67	0.44976345%	1,398,133	-	-	-	-	-	(331)	-	-	(331)	22,963	(63,173)	(40,210)
Brentwood SD	0.08831016%	274,521	-	-	-	-	-	(65)	-	-	(65)	4,509	(10,105)	(5,596)
Brookline Public Library	0.00056931%	1,770	-	-	-	-	-	-	-	-	-	29	(209)	(180)
Brookline SD	0.13490029%	419,351	-	-	-	-	-	(99)	-	-	(99)	6,887	(17,032)	(10,145)
Campton SD	0.09108623%	283,150	-	-	-	-	-	(67)	-	-	(67)	4,650	(1,129)	3,521
Candia SD	0.07532884%	234,167	-	-	-	-	-	(55)	-	-	(55)	3,846	13,637	17,483
Carroll County	0.28080623%	872,913	-	-	-	-	-	(207)	-	-	(207)	14,337	95,334	109,671
Center Conway Fire Precinct	0.00494902%	15,385	-	-	-	-	-	(4)	-	-	(4)	253	1,349	1,602
Central Hooksett Wtr Precinct	0.00145990%	4,538	-	-	-	-	-	(1)	-	-	(1)	75	538	613
Cheshire County	0.23878464%	742,285	-	-	-	-	-	(176)	-	-	(176)	12,191	58,523	70,714
Chester SD - (SAU 82)	0.11933173%	370,954	-	-	-	-	-	(88)	-	-	(88)	6,093	(53,714)	(47,621)
Chesterfield SD	0.07054610%	219,299	-	-	-	-	-	(52)	-	-	(52)	3,602	(24,647)	(21,045)
Chichester SD	0.05671364%	176,300	-	-	-	-	-	(42)	-	-	(42)	2,896	(24,077)	(21,181)
City of Berlin	0.25966015%	807,179	-	-	-	-	-	(191)	-	-	(191)	13,257	24,346	37,603
City of Claremont	0.22673056%	704,814	-	-	-	-	-	(167)	-	-	(167)	11,576	(4,782)	6,794
City of Concord	1.44097124%	4,479,399	-	-	-	-	-	(1,061)	-	-	(1,061)	73,570	273,627	347,197
City of Dover	1.73123303%	5,381,705	-	-	-	-	-	(1,275)	-	-	(1,275)	88,390	25,685	114,075
City of Franklin	0.25038778%	778,355	-	-	-	-	-	(184)	-	-	(184)	12,784	69,607	82,391
City of Keene	0.73496630%	2,284,714	-	-	-	-	-	(541)	-	-	(541)	37,524	78,525	116,049
City of Laconia	0.59879494%	1,861,412	-	-	-	-	-	(441)	-	-	(441)	30,572	28,496	59,068
City of Lebanon	0.52589552%	1,634,797	-	-	-	-	-	(387)	-	-	(387)	26,850	22,285	49,135
City of Manchester	3.50509078%	10,895,914	-	-	-	-	-	(2,581)	-	-	(2,581)	178,956	467,730	646,686
City of Nashua	2.88828377%	8,978,510	-	-	-	-	-	(2,127)	-	-	(2,127)	147,464	248,007	395,471
City of Portsmouth	1.10178573%	3,425,008	-	-	-	-	-	(811)	-	-	(811)	56,253	442,226	498,479
City of Rochester	0.69319836%	2,154,874	-	-	-	-	-	(510)	-	-	(510)	35,392	221,897	257,289
City of Somersworth	0.29629024%	921,047	-	-	-	-	-	(218)	-	-	(218)	15,127	84,446	99,573
Claremont SD	0.39127988%	1,216,331	-	-	-	-	-	(288)	-	-	(288)	19,977	(164,008)	(144,031)
Cochecho Academy of The Arts	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(2,028)	(2,028)
Colebrook SD	0.07329399%	227,841	-	-	-	-	-	(54)	-	-	(54)	3,742	(41,962)	(38,220)
Community College System of NH	0.69367185%	2,156,346	-	-	-	-	-	(511)	-	-	(511)	35,416	(307,592)	(272,176)
Concord SD	1.26450312%	3,930,830	-	-	-	-	-	(931)	-	-	(931)	64,560	(354,075)	(289,515)
Contoocook Valley SD	0.66174559%	2,057,100	-	-	-	-	-	(487)	-	-	(487)	33,786	(241,289)	(207,503)

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Conway SD	0.38350124%	\$ 1,192,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (282)	\$ -	\$ -	\$ (282)	\$ 19,580	\$ (124,832)	\$ (105,252)
Conway Village Fire District	0.04635621%	144,103	-	-	-	-	-	(34)	-	-	(34)	2,367	27,493	29,860
Cook Memorial Library	0.00034102%	1,060	-	-	-	-	-	-	-	-	-	17	111	128
Coos County Institute	0.13561051%	421,558	-	-	-	-	-	(100)	-	-	(100)	6,924	(6,528)	396
Coos County Nursing Home	0.02803130%	87,138	-	-	-	-	-	(21)	-	-	(21)	1,431	(1,869)	(438)
Cornish SD	0.03568312%	110,924	-	-	-	-	-	(26)	-	-	(26)	1,822	(2,962)	(1,140)
County of Merrimack	0.69678894%	2,166,036	-	-	-	-	-	(513)	-	-	(513)	35,575	139,775	175,350
Croydon Village School	0.00464746%	14,447	-	-	-	-	-	(3)	-	-	(3)	237	63	300
Deerfield Community School	0.12918186%	401,574	-	-	-	-	-	(95)	-	-	(95)	6,595	(9,723)	(3,128)
Derry Coop SD	0.83459495%	2,594,419	-	-	-	-	-	(614)	-	-	(614)	42,611	(165,559)	(122,948)
Derry Housing Authority	0.00038048%	1,183	-	-	-	-	-	-	-	-	-	19	113	132
Dover Housing Authority	0.01253038%	38,952	-	-	-	-	-	(9)	-	-	(9)	640	4,750	5,390
Dresden SD	0.18572922%	577,357	-	-	-	-	-	(137)	-	-	(137)	9,483	(31,903)	(22,420)
Dunbarton SD - SAU 67	0.05622043%	174,767	-	-	-	-	-	(41)	-	-	(41)	2,870	769	3,639
East Kingston SD	0.04184121%	130,067	-	-	-	-	-	(31)	-	-	(31)	2,136	(3,709)	(1,573)
Epping SD	0.24316717%	755,909	-	-	-	-	-	(179)	-	-	(179)	12,415	10,961	23,376
Epsom SD	0.10600939%	329,540	-	-	-	-	-	(78)	-	-	(78)	5,412	2,484	7,896
Errol SD	0.00423316%	13,159	-	-	-	-	-	(3)	-	-	(3)	216	278	494
Exeter Reg Coop SD	0.87580203%	2,722,515	-	-	-	-	-	(645)	-	-	(645)	44,715	(98,532)	(53,817)
Exeter SD	0.31535637%	980,316	-	-	-	-	-	(232)	-	-	(232)	16,101	(50,798)	(34,697)
Fall Mountain Reg SD	0.41087023%	1,277,230	-	-	-	-	-	(303)	-	-	(303)	20,977	(88,223)	(67,246)
Farmington SD - (SAU 61)	0.19538770%	607,382	-	-	-	-	-	(144)	-	-	(144)	9,976	(66,410)	(56,434)
Franklin SD	0.20261676%	629,854	-	-	-	-	-	(149)	-	-	(149)	10,345	(105,263)	(94,918)
Freedom SD	0.01496543%	46,521	-	-	-	-	-	(11)	-	-	(11)	764	(7,636)	(6,872)
Fremont SD - SAU 83	0.09913544%	308,172	-	-	-	-	-	(73)	-	-	(73)	5,061	(491)	4,570
Gilford SD	0.32168075%	999,976	-	-	-	-	-	(237)	-	-	(237)	16,424	(55,454)	(39,030)
Gilmanston SD	0.09926790%	308,584	-	-	-	-	-	(73)	-	-	(73)	5,068	(33,861)	(28,793)
Goffstown SD	0.63346345%	1,969,182	-	-	-	-	-	(466)	-	-	(466)	32,342	(137,344)	(105,002)
Goffstown Village Precinct	0.00113298%	3,522	-	-	-	-	-	(1)	-	-	(1)	58	412	470
Governor Wentworth Reg SD	0.68880738%	2,141,224	-	-	-	-	-	(507)	-	-	(507)	35,168	(164,132)	(128,964)
Grafton County	0.40578029%	1,261,407	-	-	-	-	-	(299)	-	-	(299)	20,717	271,319	292,036
Grantham SD	0.06946385%	215,935	-	-	-	-	-	(51)	-	-	(51)	3,547	(13,968)	(10,421)
Great Bay Elearning School	0.02890781%	89,863	-	-	-	-	-	(21)	-	-	(21)	1,476	(2,816)	(1,340)
Greenland SD	0.11498019%	357,427	-	-	-	-	-	(85)	-	-	(85)	5,870	(34,230)	(28,360)
Grs Coop SD	0.10058970%	312,693	-	-	-	-	-	(74)	-	-	(74)	5,136	(20,280)	(15,144)
Hampstead SD	0.27677599%	860,385	-	-	-	-	-	(204)	-	-	(204)	14,131	(51,275)	(37,144)
Hampton Falls SD	0.08285947%	257,577	-	-	-	-	-	(61)	-	-	(61)	4,230	(15,966)	(11,736)
Hampton SD - SAU 90	0.31847347%	990,006	-	-	-	-	-	(234)	-	-	(234)	16,260	(99,185)	(82,925)
Hanover SD	0.15343093%	476,955	-	-	-	-	-	(113)	-	-	(113)	7,834	(67,338)	(59,504)
Harrisville SD	0.01790215%	55,651	-	-	-	-	-	(13)	-	-	(13)	914	(4,811)	(3,897)
Haverhill Coop SD	0.16914041%	525,789	-	-	-	-	-	(125)	-	-	(125)	8,636	(36,897)	(28,261)
Henniker SD	0.09318872%	289,686	-	-	-	-	-	(69)	-	-	(69)	4,758	(43,754)	(38,996)
Hill SD	0.01144250%	35,570	-	-	-	-	-	(8)	-	-	(8)	584	(1,100)	(516)
Hillsboro-Deering SD	0.32558416%	1,012,110	-	-	-	-	-	(240)	-	-	(240)	16,623	(116,544)	(99,921)
Hillsborough County	0.70200007%	2,182,235	-	-	-	-	-	(517)	-	-	(517)	35,841	(185,281)	(149,440)
Hinsdale SD	0.14565793%	452,792	-	-	-	-	-	(107)	-	-	(107)	7,437	(82,373)	(74,936)
Holderness SD	0.05773388%	179,471	-	-	-	-	-	(43)	-	-	(43)	2,948	(21,438)	(18,490)
Hollis SD	0.20166698%	626,901	-	-	-	-	-	(148)	-	-	(148)	10,296	(76,632)	(66,336)
Hollis-Brookline Coop	0.32510504%	1,010,620	-	-	-	-	-	(239)	-	-	(239)	16,599	(71,154)	(54,555)
Hooksett Public Library	0.00325519%	10,119	-	-	-	-	-	(2)	-	-	(2)	166	832	998

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	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
Hooksett SD	0.29052390%	\$ 903,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (214)	\$ -	\$ -	\$ (214)	\$ 14,833	\$ (26,937)	\$ (12,104)
Hooksett Sewer Commission	0.00350039%	10,881	-	-	-	-	-	(3)	-	-	(3)	179	710	889
Hooksett Village Wtr Precinct	0.00311991%	9,699	-	-	-	-	-	(2)	-	-	(2)	159	1,836	1,995
Hopkinton SD	0.27938860%	868,507	-	-	-	-	-	(206)	-	-	(206)	14,264	(82,434)	(68,170)
Hudson SD	0.70546100%	2,192,994	-	-	-	-	-	(519)	-	-	(519)	36,018	(126,187)	(90,169)
Inter-Lakes SD	0.34153320%	1,061,689	-	-	-	-	-	(251)	-	-	(251)	17,437	(94,277)	(76,840)
Jackson SD	0.01569257%	48,782	-	-	-	-	-	(12)	-	-	(12)	801	(18,942)	(18,141)
Jaffrey-Rindge Coop SD	0.32215987%	1,001,465	-	-	-	-	-	(237)	-	-	(237)	16,448	(80,318)	(63,870)
John Stark SD	0.15557852%	483,631	-	-	-	-	-	(115)	-	-	(115)	7,943	(36,776)	(28,833)
Kearsarge Reg SD - SAU 65	0.54964856%	1,708,636	-	-	-	-	-	(405)	-	-	(405)	28,063	(192,899)	(164,836)
Keene SD	0.76756333%	2,386,045	-	-	-	-	-	(565)	-	-	(565)	39,189	(122,124)	(82,935)
Kensington SD	0.05144051%	159,908	-	-	-	-	-	(38)	-	-	(38)	2,626	(7,427)	(4,801)
Laconia Housing & Redevelopmnt	0.01376482%	42,789	-	-	-	-	-	(10)	-	-	(10)	703	970	1,673
Laconia SD	0.488816064%	1,517,495	-	-	-	-	-	(359)	-	-	(359)	24,923	(216,661)	(191,738)
Laconia Water Works	0.00863824%	26,853	-	-	-	-	-	(6)	-	-	(6)	441	2,150	2,591
Lafayette Reg SD	0.03929061%	122,139	-	-	-	-	-	(29)	-	-	(29)	2,006	(8,749)	(6,743)
Lakes Region Mutual Fire Aid	0.00568743%	17,680	-	-	-	-	-	(4)	-	-	(4)	290	(13,295)	(13,005)
Lakes Region Planning Comm.	0.00247733%	7,701	-	-	-	-	-	(2)	-	-	(2)	126	3,106	3,232
Land & Comm Heritage Inv Prog	0.00434308%	13,501	-	-	-	-	-	(3)	-	-	(3)	222	2,876	3,098
Landaff SD	0.00232232%	7,219	-	-	-	-	-	(2)	-	-	(2)	119	(1,549)	(1,430)
Langdon Public Library	0.00043684%	1,358	-	-	-	-	-	-	-	-	-	22	1,491	1,513
Lebanon SD	0.57603395%	1,790,657	-	-	-	-	-	(424)	-	-	(424)	29,410	(83,659)	(54,249)
Lempster SD	0.02803694%	87,156	-	-	-	-	-	(21)	-	-	(21)	1,431	(4,346)	(2,915)
Lincoln-Woodstock Coop SD	0.09852385%	306,271	-	-	-	-	-	(73)	-	-	(73)	5,030	(9,550)	(4,520)
Lisbon Reg SD	0.08793532%	273,355	-	-	-	-	-	(65)	-	-	(65)	4,490	(16,859)	(12,369)
Litchfield SD	0.30703379%	954,444	-	-	-	-	-	(226)	-	-	(226)	15,676	(96,072)	(80,396)
Littleton Public Library	0.00130490%	4,056	-	-	-	-	-	(1)	-	-	(1)	67	414	481
Littleton SD	0.20729241%	644,388	-	-	-	-	-	(153)	-	-	(153)	10,584	(88,540)	(77,956)
Littleton Water & Light	0.01029261%	31,996	-	-	-	-	-	(8)	-	-	(8)	525	2,743	3,268
Londonderry SD	1.09892511%	3,416,115	-	-	-	-	-	(809)	-	-	(809)	56,107	(361,051)	(304,944)
Lower Bartlett Water Precinct	0.00133590%	4,153	-	-	-	-	-	(1)	-	-	(1)	68	387	455
Lyme SD	0.07119432%	221,314	-	-	-	-	-	(52)	-	-	(52)	3,635	(27,535)	(23,900)
Madison SD	0.04130855%	128,412	-	-	-	-	-	(30)	-	-	(30)	2,109	(18,769)	(16,660)
Manchester SD	2.95293671%	9,179,489	-	-	-	-	-	(2,174)	-	-	(2,174)	150,765	(812,344)	(661,579)
Marlborough SD	0.04523451%	140,616	-	-	-	-	-	(33)	-	-	(33)	2,309	(6,102)	(3,793)
Marlow SD	0.01013197%	31,496	-	-	-	-	-	(7)	-	-	(7)	517	(7,499)	(6,982)
Masenic Reg SD	0.22451816%	697,936	-	-	-	-	-	(165)	-	-	(165)	11,463	(49,282)	(37,819)
Mascoma Valley Regional SD	0.29633533%	921,187	-	-	-	-	-	(218)	-	-	(218)	15,130	27,516	42,646
Mason SD (SAU 89)	0.02206767%	68,600	-	-	-	-	-	(16)	-	-	(16)	1,127	4,720	5,847
Meriden Village Water District	0.00048476%	1,507	-	-	-	-	-	-	-	-	-	25	266	291
Merrimack SD	0.93346264%	2,901,759	-	-	-	-	-	(687)	-	-	(687)	47,659	(134,242)	(86,583)
Merrimack Valley SD	0.63111295%	1,961,876	-	-	-	-	-	(465)	-	-	(465)	32,222	79,400	111,622
Merrimack Village District	0.00921600%	28,649	-	-	-	-	-	(7)	-	-	(7)	471	2,523	2,994
Middleton SD	0.02836387%	88,172	-	-	-	-	-	(21)	-	-	(21)	1,448	(81,588)	(80,140)
Milan SD	0.01895058%	58,910	-	-	-	-	-	(14)	-	-	(14)	968	(7,229)	(6,261)
Milford Area Communication Ctr	0.00308327%	9,585	-	-	-	-	-	(2)	-	-	(2)	157	1,641	1,798
Milford SD	0.52925217%	1,645,232	-	-	-	-	-	(390)	-	-	(390)	27,021	(250,519)	(223,498)
Milton SD	0.10292048%	319,938	-	-	-	-	-	(76)	-	-	(76)	5,255	14,018	19,273
Monadnock Reg SD- SAU 93	0.37117096%	1,153,821	-	-	-	-	-	(273)	-	-	(273)	18,950	(93,252)	(74,302)
Monroe SD	0.03814918%	118,590	-	-	-	-	-	(28)	-	-	(28)	1,948	(10,602)	(8,654)

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				OPEB Expense			
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Projected and Actual Investment Earnings on 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 Proportionate Share of Contributions	Total Employer OPEB Expense
Mont Vernon SD	0.05995756%	\$ 186,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (44)	\$ -	\$ -	\$ (44)	\$ 3,061	\$ (9,894)	\$ (6,833)
Moultonborough SD - SAU 45	0.19316120%	600,460	-	-	-	-	-	(142)	-	-	(142)	9,862	(46,910)	(37,048)
Mountain Lakes District	0.00049321%	1,533	-	-	-	-	-	-	-	-	-	25	186	211
Nashua Airport Authority	0.00249142%	7,745	-	-	-	-	-	(2)	-	-	(2)	127	705	832
Nashua Housing Redevelop Auth	0.01155805%	35,929	-	-	-	-	-	(9)	-	-	(9)	590	2,430	3,020
Nelson SD	0.01505562%	46,802	-	-	-	-	-	(11)	-	-	(11)	769	(918)	(149)
New Boston SD	0.11233376%	349,200	-	-	-	-	-	(83)	-	-	(83)	5,735	(42,810)	(37,075)
New Castle SD	0.01245147%	38,707	-	-	-	-	-	(9)	-	-	(9)	636	675	1,311
New London-Springfield Wtr Sys	0.00145990%	4,538	-	-	-	-	-	(1)	-	-	(1)	75	335	410
Newfields SD	0.03567466%	110,898	-	-	-	-	-	(26)	-	-	(26)	1,821	(12,559)	(10,738)
Newfound Area SD	0.29364381%	912,820	-	-	-	-	-	(216)	-	-	(216)	14,992	(80,111)	(65,119)
Newington SD	0.01773587%	55,134	-	-	-	-	-	(13)	-	-	(13)	906	(4,091)	(3,185)
Newmarket Housing Authority	0.00148245%	4,608	-	-	-	-	-	(1)	-	-	(1)	76	53	129
Newmarket SD	0.31337507%	974,157	-	-	-	-	-	(231)	-	-	(231)	16,000	(52,585)	(36,585)
Newport SD	0.21683252%	674,045	-	-	-	-	-	(160)	-	-	(160)	11,071	(10,264)	807
Next Charter School	0.01798952%	55,922	-	-	-	-	-	(13)	-	-	(13)	918	354	1,272
NH Comm Development Fin Auth	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(523)	(523)
NH Municipal Bond Bank	0.00210531%	6,545	-	-	-	-	-	(2)	-	-	(2)	107	580	687
NH Retirement System	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	-	-
North Conway Wtr Precinct	0.02015402%	62,651	-	-	-	-	-	(15)	-	-	(15)	1,029	4,427	5,456
North Country Charter Academy	0.00899053%	27,948	-	-	-	-	-	(7)	-	-	(7)	459	(1,280)	(821)
North Country Edu Srvc Ag Inc	0.01023343%	31,812	-	-	-	-	-	(8)	-	-	(8)	522	(14,062)	(13,540)
North Hampton SD	0.13173528%	409,512	-	-	-	-	-	(97)	-	-	(97)	6,726	(13,727)	(7,001)
Northumberland SD	0.08789022%	273,215	-	-	-	-	-	(65)	-	-	(65)	4,487	(26,933)	(22,446)
Northwood SD	0.09343673%	290,457	-	-	-	-	-	(69)	-	-	(69)	4,770	(108,750)	(103,980)
Nottingham SD	0.11784646%	366,337	-	-	-	-	-	(87)	-	-	(87)	6,017	(29,984)	(23,967)
Oyster River Coop SD	0.63663128%	1,979,030	-	-	-	-	-	(469)	-	-	(469)	32,504	(206,115)	(173,611)
Pease Development Authority	0.07429169%	230,943	-	-	-	-	-	(55)	-	-	(55)	3,793	(17,821)	(14,028)
Pelham SD	0.39027091%	1,213,195	-	-	-	-	-	(287)	-	-	(287)	19,926	(90,808)	(70,882)
Pembroke SD	0.37678511%	1,171,273	-	-	-	-	-	(277)	-	-	(277)	19,237	(47,428)	(28,191)
Pemi Baker Coop	0.18165388%	564,689	-	-	-	-	-	(134)	-	-	(134)	9,275	(16,202)	(6,927)
Piermont SD	0.01542764%	47,958	-	-	-	-	-	(11)	-	-	(11)	788	570	1,358
Pittsburg SD	0.03646662%	113,360	-	-	-	-	-	(27)	-	-	(27)	1,862	(4,740)	(2,878)
Pittsfield SD	0.12432584%	386,479	-	-	-	-	-	(92)	-	-	(92)	6,348	30,983	37,331
Plainfield SD	0.07115768%	221,201	-	-	-	-	-	(52)	-	-	(52)	3,633	(13,007)	(9,374)
Plaistow Public Library	0.00142608%	4,433	-	-	-	-	-	(1)	-	-	(1)	73	305	378
Plymouth SD	0.13285698%	412,999	-	-	-	-	-	(98)	-	-	(98)	6,783	(29,199)	(22,416)
Plymouth Village Water & Sewer	0.00512094%	15,919	-	-	-	-	-	(4)	-	-	(4)	261	610	871
Portsmouth Housing Authority	0.01852219%	57,578	-	-	-	-	-	(14)	-	-	(14)	946	7,436	8,382
Portsmouth SD	0.91349182%	2,839,678	-	-	-	-	-	(673)	-	-	(673)	46,639	(185,996)	(139,357)
Profile SD	0.07432832%	231,057	-	-	-	-	-	(55)	-	-	(55)	3,795	(17,828)	(14,033)
Prospect Mountain High School	0.13765381%	427,910	-	-	-	-	-	(101)	-	-	(101)	7,028	(40,910)	(33,882)
Raymond SD	0.30354749%	943,607	-	-	-	-	-	(223)	-	-	(223)	15,498	(53,951)	(38,453)
Rivendell Interstate SD	0.04083224%	126,931	-	-	-	-	-	(30)	-	-	(30)	2,085	2,853	4,938
Rochester SD	0.88948512%	2,765,051	-	-	-	-	-	(655)	-	-	(655)	45,413	(314,240)	(268,827)
Rockingham County	0.67158726%	2,087,694	-	-	-	-	-	(494)	-	-	(494)	34,289	180,125	214,414
Rockingham Planning Comm	0.00340175%	10,575	-	-	-	-	-	(3)	-	-	(3)	174	895	1,069
Rollinsford SD	0.03863111%	120,089	-	-	-	-	-	(28)	-	-	(28)	1,972	(2,523)	(551)
Rumney SD	0.03314097%	103,022	-	-	-	-	-	(24)	-	-	(24)	1,692	(19,780)	(18,088)
Rye SD	0.17011274%	528,812	-	-	-	-	-	(125)	-	-	(125)	8,685	166	8,851

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Rye Water District	0.00216449%	\$ 6,729	\$ -	\$ -	\$ -	\$ -	\$ -	(2)	\$ -	\$ -	\$ (2)	\$ 111	\$ 190	\$ 301
Salem Housing Authority	0.00282399%	8,779	-	-	-	-	-	(2)	-	-	(2)	144	335	479
Salem SD	0.99233795%	3,084,779	-	-	-	-	-	(731)	-	-	(731)	50,665	(210,919)	(160,254)
Sanborn Regional SD	0.41555151%	1,291,782	-	-	-	-	-	(306)	-	-	(306)	21,216	(193,760)	(172,544)
Sanbornton Public Library	0.00072713%	2,260	-	-	-	-	-	(1)	-	-	(1)	37	298	335
Sandown Public Library	0.00066231%	2,059	-	-	-	-	-	-	-	-	-	34	(251)	(217)
SAU 02	0.00894262%	27,799	-	-	-	-	-	(7)	-	-	(7)	457	2,471	2,928
SAU 03	0.29308578%	911,085	-	-	-	-	-	(216)	-	-	(216)	14,964	(55,703)	(40,739)
SAU 06	0.01001078%	31,119	-	-	-	-	-	(7)	-	-	(7)	511	11,139	11,650
SAU 07	0.00658930%	20,483	-	-	-	-	-	(5)	-	-	(5)	336	(14,693)	(14,357)
SAU 09	0.01258111%	39,110	-	-	-	-	-	(9)	-	-	(9)	642	8,627	9,269
SAU 13	0.00603409%	18,758	-	-	-	-	-	(4)	-	-	(4)	308	(3,058)	(2,750)
SAU 15	0.01120294%	34,825	-	-	-	-	-	(8)	-	-	(8)	572	20,394	20,966
SAU 16	0.01940433%	60,320	-	-	-	-	-	(14)	-	-	(14)	991	(19,078)	(18,087)
SAU 19	0.01548401%	48,134	-	-	-	-	-	(11)	-	-	(11)	791	(14,702)	(13,911)
SAU 20	0.00828031%	25,740	-	-	-	-	-	(6)	-	-	(6)	423	2,527	2,950
SAU 21	0.01464978%	45,540	-	-	-	-	-	(11)	-	-	(11)	748	1,276	2,024
SAU 23	0.02963212%	92,114	-	-	-	-	-	(22)	-	-	(22)	1,513	(17,984)	(16,471)
SAU 24	0.02216350%	68,897	-	-	-	-	-	(16)	-	-	(16)	1,132	(10,628)	(9,496)
SAU 29	0.01878993%	58,410	-	-	-	-	-	(14)	-	-	(14)	959	(8,464)	(7,505)
SAU 34	0.00547042%	17,005	-	-	-	-	-	(4)	-	-	(4)	279	1,000	1,279
SAU 35	0.00574943%	17,873	-	-	-	-	-	(4)	-	-	(4)	294	(19,977)	(19,683)
SAU 39	0.02149555%	66,821	-	-	-	-	-	(16)	-	-	(16)	1,097	3,017	4,114
SAU 41	0.01396774%	43,420	-	-	-	-	-	(10)	-	-	(10)	713	(5,224)	(4,511)
SAU 42	2.52377539%	7,845,400	-	-	-	-	-	(1,858)	-	-	(1,858)	128,854	(716,622)	(587,768)
SAU 46	0.00559160%	17,382	-	-	-	-	-	(4)	-	-	(4)	285	(10,518)	(10,233)
SAU 48	0.01513735%	47,056	-	-	-	-	-	(11)	-	-	(11)	773	(7,619)	(6,846)
SAU 50	0.01327442%	41,265	-	-	-	-	-	(10)	-	-	(10)	678	14,394	15,072
SAU 53	0.07580796%	235,656	-	-	-	-	-	(56)	-	-	(56)	3,870	11,155	15,025
SAU 58	0.00224059%	6,965	-	-	-	-	-	(2)	-	-	(2)	114	(2,444)	(2,330)
SAU 67	0.01125931%	35,001	-	-	-	-	-	(8)	-	-	(8)	575	1,215	1,790
SAU 70	0.01220345%	37,936	-	-	-	-	-	(9)	-	-	(9)	623	2,301	2,924
Seabrook SD	0.24418178%	759,063	-	-	-	-	-	(180)	-	-	(180)	12,467	(38,200)	(25,733)
Seacoast Charter School	0.03553375%	110,460	-	-	-	-	-	(26)	-	-	(26)	1,814	(8,073)	(6,259)
Shaker Regional SD - SAU 80	0.32588009%	1,013,030	-	-	-	-	-	(240)	-	-	(240)	16,638	(40,466)	(23,828)
Somersworth Housing Authority	0.00507585%	15,779	-	-	-	-	-	(4)	-	-	(4)	259	2,367	2,626
Somersworth SD	0.31463206%	978,064	-	-	-	-	-	(232)	-	-	(232)	16,064	(119,245)	(103,181)
Souhegan Coop SD	0.24231321%	753,254	-	-	-	-	-	(178)	-	-	(178)	12,372	(67,240)	(54,868)
South Hampton SD	0.03293805%	102,391	-	-	-	-	-	(24)	-	-	(24)	1,682	(9,227)	(7,545)
Southern NH Planning Comm	0.00570434%	17,732	-	-	-	-	-	(4)	-	-	(4)	291	2,703	2,994
Stark SD	0.00603409%	18,758	-	-	-	-	-	(4)	-	-	(4)	308	(289)	19
State of New Hampshire	19.47813874%	60,549,668	-	-	-	-	-	(14,354)	-	-	(14,354)	994,468	4,293,400	5,287,868
Stewartstown SD	0.01699183%	52,821	-	-	-	-	-	(13)	-	-	(13)	868	(8,331)	(7,463)
Stoddard SD	0.01393956%	43,332	-	-	-	-	-	(10)	-	-	(10)	712	(999)	(287)
Strafford County	0.83786141%	2,604,573	-	-	-	-	-	(617)	-	-	(617)	42,778	122,419	165,197
Strafford SD	0.08043569%	250,042	-	-	-	-	-	(59)	-	-	(59)	4,107	131	4,238
Stratford SD	0.01868566%	58,086	-	-	-	-	-	(14)	-	-	(14)	954	(7,533)	(6,579)
Stratham SD	0.18504718%	575,237	-	-	-	-	-	(136)	-	-	(136)	9,448	(59,093)	(49,645)
Sullivan County	0.22579205%	701,896	-	-	-	-	-	(166)	-	-	(166)	11,528	50,815	62,343

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	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 Proportionate Share of Contributions	Total Employer OPEB Expense
Sunapee SD	0.15840532%	\$ 492,418	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (117)	\$ -	\$ -	\$ (117)	\$ 8,088	\$ (29,359)	\$ (21,271)
Swnh District Fire Mutual Aid	0.01441022%	44,796	-	-	-	-	-	(11)	-	-	(11)	736	5,754	6,490
Tamworth SD	0.06950613%	216,067	-	-	-	-	-	(51)	-	-	(51)	3,549	(20,702)	(17,153)
Thornton Public School Library	0.00028747%	894	-	-	-	-	-	-	-	-	-	15	77	92
Thornton SD	0.06805750%	211,563	-	-	-	-	-	(50)	-	-	(50)	3,475	(1,378)	2,097
Tilton-Northfield Fire Dist	0.12128766%	377,034	-	-	-	-	-	(89)	-	-	(89)	6,192	43,252	49,444
Timberlane Reg SD	0.88341439%	2,746,179	-	-	-	-	-	(650)	-	-	(650)	45,104	(384,480)	(339,376)
Town of Alexandria	0.01017424%	31,628	-	-	-	-	-	(7)	-	-	(7)	519	(2,052)	(1,533)
Town of Allenstown	0.07054328%	219,291	-	-	-	-	-	(52)	-	-	(52)	3,602	31,321	34,923
Town of Alstead	0.00989241%	30,752	-	-	-	-	-	(7)	-	-	(7)	505	839	1,344
Town of Alton	0.13390259%	416,249	-	-	-	-	-	(99)	-	-	(99)	6,837	53,906	60,743
Town of Amherst	0.12731893%	395,783	-	-	-	-	-	(94)	-	-	(94)	6,500	(18,155)	(11,655)
Town of Andover	0.01067873%	33,196	-	-	-	-	-	(8)	-	-	(8)	545	1,737	2,282
Town of Antrim	0.03251530%	101,077	-	-	-	-	-	(24)	-	-	(24)	1,660	3,695	5,355
Town of Ashland	0.03875512%	120,474	-	-	-	-	-	(29)	-	-	(29)	1,979	27,612	29,591
Town of Atkinson	0.07770471%	241,553	-	-	-	-	-	(57)	-	-	(57)	3,967	30,223	34,190
Town of Auburn	0.08305675%	258,190	-	-	-	-	-	(61)	-	-	(61)	4,241	46,775	51,016
Town of Barnstead	0.05722094%	177,877	-	-	-	-	-	(42)	-	-	(42)	2,921	(29,513)	(26,592)
Town of Barrington	0.10553591%	328,069	-	-	-	-	-	(78)	-	-	(78)	5,388	47,604	52,992
Town of Bartlett	0.02760855%	85,824	-	-	-	-	-	(20)	-	-	(20)	1,410	17,681	19,091
Town of Bath	0.00439381%	13,659	-	-	-	-	-	(3)	-	-	(3)	224	14,996	15,220
Town of Bedford	0.52596316%	1,635,007	-	-	-	-	-	(387)	-	-	(387)	26,854	140,709	167,563
Town of Belmont	0.17498285%	543,951	-	-	-	-	-	(129)	-	-	(129)	8,934	67,844	76,778
Town of Bennington	0.01368027%	42,526	-	-	-	-	-	(10)	-	-	(10)	698	674	1,372
Town of Bethlehem	0.03115403%	96,845	-	-	-	-	-	(23)	-	-	(23)	1,591	(15,207)	(13,616)
Town of Boscawen	0.04067723%	126,449	-	-	-	-	-	(30)	-	-	(30)	2,077	(18,451)	(16,374)
Town of Bow	0.12970325%	403,195	-	-	-	-	-	(95)	-	-	(95)	6,622	(11,593)	(4,971)
Town of Bradford	0.02351067%	73,085	-	-	-	-	-	(17)	-	-	(17)	1,200	6,003	7,203
Town of Brentwood	0.08207315%	255,132	-	-	-	-	-	(60)	-	-	(60)	4,190	61,518	65,708
Town of Bristol	0.11844113%	368,186	-	-	-	-	-	(87)	-	-	(87)	6,047	37,529	43,576
Town of Brookline	0.07264577%	225,826	-	-	-	-	-	(53)	-	-	(53)	3,709	14,501	18,210
Town of Campton	0.07901524%	245,627	-	-	-	-	-	(58)	-	-	(58)	4,034	35,492	39,526
Town of Canaan	0.04497522%	139,810	-	-	-	-	-	(33)	-	-	(33)	2,296	6,645	8,941
Town of Candia	0.03488271%	108,436	-	-	-	-	-	(26)	-	-	(26)	1,781	9,373	11,154
Town of Canterbury	0.01338998%	41,624	-	-	-	-	-	(10)	-	-	(10)	684	1,196	1,880
Town of Carroll	0.03472206%	107,937	-	-	-	-	-	(26)	-	-	(26)	1,773	19,867	21,640
Town of Center Harbor	0.02740845%	85,202	-	-	-	-	-	(20)	-	-	(20)	1,399	15,228	16,627
Town of Charlestown	0.03782225%	117,574	-	-	-	-	-	(28)	-	-	(28)	1,931	6,102	8,033
Town of Chester	0.06846898%	212,842	-	-	-	-	-	(50)	-	-	(50)	3,496	18,181	21,677
Town of Chesterfield	0.02932774%	91,168	-	-	-	-	-	(22)	-	-	(22)	1,497	(10,366)	(8,869)
Town of Chichester	0.03023807%	93,998	-	-	-	-	-	(22)	-	-	(22)	1,544	15,411	16,955
Town of Clarksville	0.00033820%	1,051	-	-	-	-	-	-	-	-	-	17	63	80
Town of Colebrook	0.03181353%	98,895	-	-	-	-	-	(23)	-	-	(23)	1,624	12,490	14,114
Town of Conway	0.17051859%	530,074	-	-	-	-	-	(126)	-	-	(126)	8,706	50,494	59,200
Town of Cornish	0.00727980%	22,630	-	-	-	-	-	(5)	-	-	(5)	372	3,393	3,765
Town of Croydon	0.00046503%	1,446	-	-	-	-	-	-	-	-	-	24	363	387
Town of Danville	0.03644689%	113,299	-	-	-	-	-	(27)	-	-	(27)	1,861	22,097	23,958
Town of Deerfield	0.04828678%	150,104	-	-	-	-	-	(36)	-	-	(36)	2,465	12,933	15,398
Town of Deering	0.00264925%	8,235	-	-	-	-	-	(2)	-	-	(2)	135	(2,266)	(2,131)
Town of Derry	0.93818337%	2,916,434	-	-	-	-	-	(691)	-	-	(691)	47,900	56,322	104,222

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



# Schedule of 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	
													Proportionate Share of Contributions	Total Employer OPEB Expense
Town of Dorchester	0.00075532%	\$ 2,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ (1)	\$ 39	\$ 168	\$ 207
Town of Dublin	0.01938179%	60,250	-	-	-	-	-	(14)	-	-	(14)	990	3,406	4,396
Town of Dunbarton	0.03102439%	96,442	-	-	-	-	-	(23)	-	-	(23)	1,584	26,275	27,859
Town of Durham	0.33624598%	1,045,253	-	-	-	-	-	(248)	-	-	(248)	17,167	19,159	36,326
Town of East Kingston	0.03474461%	108,007	-	-	-	-	-	(26)	-	-	(26)	1,774	5,268	7,042
Town of Effingham	0.01026443%	31,908	-	-	-	-	-	(8)	-	-	(8)	524	3,005	3,529
Town of Enfield	0.04705798%	146,284	-	-	-	-	-	(35)	-	-	(35)	2,403	7,694	10,097
Town of Epping	0.16199308%	503,571	-	-	-	-	-	(119)	-	-	(119)	8,271	27,837	36,108
Town of Epsom	0.06066779%	188,592	-	-	-	-	-	(45)	-	-	(45)	3,097	20,870	23,967
Town of Exeter	0.37666956%	1,170,914	-	-	-	-	-	(277)	-	-	(277)	19,231	48,824	68,055
Town of Farmington	0.09710904%	301,873	-	-	-	-	-	(71)	-	-	(71)	4,958	45,645	50,603
Town of Fitzwilliam	0.02077687%	64,587	-	-	-	-	-	(15)	-	-	(15)	1,061	4,658	5,719
Town of Francestown	0.00579734%	18,022	-	-	-	-	-	(4)	-	-	(4)	296	244	540
Town of Franconia	0.01785988%	55,519	-	-	-	-	-	(13)	-	-	(13)	912	(7,606)	(6,694)
Town of Freedom	0.01798107%	55,896	-	-	-	-	-	(13)	-	-	(13)	918	10,159	11,077
Town of Fremont	0.03367364%	104,678	-	-	-	-	-	(25)	-	-	(25)	1,719	5,917	7,636
Town of Gilford	0.27207498%	845,771	-	-	-	-	-	(200)	-	-	(200)	13,891	133,918	147,809
Town of Gilmanton	0.06572954%	204,327	-	-	-	-	-	(48)	-	-	(48)	3,356	11,725	15,081
Town of Goffstown	0.36735492%	1,141,958	-	-	-	-	-	(270)	-	-	(270)	18,756	(23,535)	(4,779)
Town of Gorham	0.05585123%	173,619	-	-	-	-	-	(41)	-	-	(41)	2,852	16,019	18,871
Town of Goshen	0.00124853%	3,881	-	-	-	-	-	(1)	-	-	(1)	64	347	411
Town of Grafton	0.00714452%	22,209	-	-	-	-	-	(5)	-	-	(5)	365	1,645	2,010
Town of Grantham	0.03466006%	107,744	-	-	-	-	-	(26)	-	-	(26)	1,770	8,278	10,048
Town of Greenfield	0.02006947%	62,388	-	-	-	-	-	(15)	-	-	(15)	1,025	2,321	3,346
Town of Greenland	0.09675675%	300,778	-	-	-	-	-	(71)	-	-	(71)	4,940	35,436	40,376
Town of Greenville	0.03013661%	93,683	-	-	-	-	-	(22)	-	-	(22)	1,539	14,004	15,543
Town of Groton	0.00063695%	1,980	-	-	-	-	-	-	-	-	-	33	(64)	(31)
Town of Hampstead	0.12006732%	373,241	-	-	-	-	-	(88)	-	-	(88)	6,130	24,730	30,860
Town of Hampton	0.64451420%	2,003,535	-	-	-	-	-	(475)	-	-	(475)	32,906	140,900	173,806
Town of Hampton Falls	0.04455247%	138,496	-	-	-	-	-	(33)	-	-	(33)	2,275	26,304	28,579
Town of Hancock	0.01291931%	40,161	-	-	-	-	-	(10)	-	-	(10)	660	(13,988)	(13,328)
Town of Hanover	0.33342199%	1,036,475	-	-	-	-	-	(245)	-	-	(245)	17,023	54,221	71,244
Town of Harrisville	0.00592135%	18,407	-	-	-	-	-	(4)	-	-	(4)	302	11,102	11,404
Town of Haverhill	0.04250071%	132,118	-	-	-	-	-	(31)	-	-	(31)	2,170	24,597	26,767
Town of Hebron	0.00711351%	22,113	-	-	-	-	-	(5)	-	-	(5)	363	1,500	1,863
Town of Henniker	0.06736982%	209,426	-	-	-	-	-	(50)	-	-	(50)	3,440	15,615	19,055
Town of Hill	0.00338766%	10,531	-	-	-	-	-	(2)	-	-	(2)	173	11,562	11,735
Town of Hillsborough	0.10150567%	315,540	-	-	-	-	-	(75)	-	-	(75)	5,182	23,773	28,955
Town of Hinsdale	0.04802467%	149,289	-	-	-	-	-	(35)	-	-	(35)	2,452	25,140	27,592
Town of Holderness	0.04519223%	140,484	-	-	-	-	-	(33)	-	-	(33)	2,307	8,321	10,628
Town of Hollis	0.18969463%	589,684	-	-	-	-	-	(140)	-	-	(140)	9,685	75,423	85,108
Town of Hooksett	0.37588042%	1,168,461	-	-	-	-	-	(277)	-	-	(277)	19,191	(2,937)	16,254
Town of Hopkinton	0.09949900%	309,302	-	-	-	-	-	(73)	-	-	(73)	5,080	21,072	26,152
Town of Hudson	0.69846868%	2,171,257	-	-	-	-	-	(514)	-	-	(514)	35,661	38,826	74,487
Town of Jackson	0.02528059%	78,587	-	-	-	-	-	(19)	-	-	(19)	1,291	28,109	29,400
Town of Jaffrey	0.09037319%	280,934	-	-	-	-	-	(67)	-	-	(67)	4,614	19,606	24,220
Town of Jefferson	0.00094133%	2,926	-	-	-	-	-	(1)	-	-	(1)	48	413	461
Town of Kensington	0.03942307%	122,550	-	-	-	-	-	(29)	-	-	(29)	2,013	(2,557)	(544)
Town of Kingston	0.09851258%	306,236	-	-	-	-	-	(73)	-	-	(73)	5,030	36,087	41,117
Town of Lancaster	0.05181535%	161,073	-	-	-	-	-	(38)	-	-	(38)	2,645	8,358	11,003

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	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
Town of Landaff	0.00047348%	\$ 1,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24	\$ 1,616	\$ 1,640
Town of Lee	0.06803777%	211,502	-	-	-	-	-	(50)	-	-	(50)	3,474	11,305	14,779
Town of Lempster	0.00186857%	5,809	-	-	-	-	-	(1)	-	-	(1)	95	326	421
Town of Lincoln	0.07474826%	232,362	-	-	-	-	-	(55)	-	-	(55)	3,816	31,784	35,600
Town of Lisbon	0.01956216%	60,811	-	-	-	-	-	(14)	-	-	(14)	999	2,922	3,921
Town of Litchfield	0.08206188%	255,097	-	-	-	-	-	(60)	-	-	(60)	4,190	(34,629)	(30,439)
Town of Littleton	0.18977073%	589,921	-	-	-	-	-	(140)	-	-	(140)	9,689	91,989	101,678
Town of Londonderry	0.84725779%	2,633,783	-	-	-	-	-	(624)	-	-	(624)	43,258	62,413	105,671
Town of Loudon	0.07068420%	219,729	-	-	-	-	-	(52)	-	-	(52)	3,609	(164,267)	(160,658)
Town of Lyme	0.01174406%	36,508	-	-	-	-	-	(9)	-	-	(9)	600	(16,829)	(16,229)
Town of Lyndeborough	0.00731925%	22,753	-	-	-	-	-	(5)	-	-	(5)	374	3,068	3,442
Town of Madison	0.02471692%	76,835	-	-	-	-	-	(18)	-	-	(18)	1,262	(6,873)	(5,611)
Town of Marlborough	0.01821217%	56,614	-	-	-	-	-	(13)	-	-	(13)	930	7,758	8,688
Town of Marlow	0.00162619%	5,055	-	-	-	-	-	(1)	-	-	(1)	83	1,347	1,430
Town of Mason	0.01642816%	51,069	-	-	-	-	-	(12)	-	-	(12)	839	6,949	7,788
Town of Meredith	0.11983621%	372,522	-	-	-	-	-	(88)	-	-	(88)	6,118	31,287	37,405
Town of Merrimack	0.69945792%	2,174,333	-	-	-	-	-	(515)	-	-	(515)	35,711	204,885	240,596
Town of Middleton	0.01530082%	47,564	-	-	-	-	-	(11)	-	-	(11)	781	(18,064)	(17,283)
Town of Milford	0.23245181%	722,599	-	-	-	-	-	(171)	-	-	(171)	11,868	52,474	64,342
Town of Milton	0.06138083%	190,808	-	-	-	-	-	(45)	-	-	(45)	3,134	54,349	57,483
Town of Monroe	0.00107661%	3,347	-	-	-	-	-	(1)	-	-	(1)	55	(817)	(762)
Town of Mont Vernon	0.02623601%	81,557	-	-	-	-	-	(19)	-	-	(19)	1,340	11,991	13,331
Town of Moultonborough	0.12235018%	380,337	-	-	-	-	-	(90)	-	-	(90)	6,247	137,988	144,235
Town of Nelson	0.00245760%	7,640	-	-	-	-	-	(2)	-	-	(2)	125	3,810	3,935
Town of New Boston	0.06173594%	191,912	-	-	-	-	-	(45)	-	-	(45)	3,152	24,913	28,065
Town of New Castle	0.04498367%	139,836	-	-	-	-	-	(33)	-	-	(33)	2,297	21,849	24,146
Town of New Durham	0.02813558%	87,462	-	-	-	-	-	(21)	-	-	(21)	1,436	(7,752)	(6,316)
Town of New Hampton	0.03532519%	109,812	-	-	-	-	-	(26)	-	-	(26)	1,804	7,616	9,420
Town of New Ipswich	0.02725626%	84,729	-	-	-	-	-	(20)	-	-	(20)	1,392	(19,737)	(18,345)
Town of New London	0.08849053%	275,081	-	-	-	-	-	(65)	-	-	(65)	4,518	31,912	36,430
Town of Newbury	0.02920373%	90,783	-	-	-	-	-	(22)	-	-	(22)	1,491	3,949	5,440
Town of Newfields	0.03222219%	100,166	-	-	-	-	-	(24)	-	-	(24)	1,645	14,992	16,637
Town of Newington	0.14343989%	445,897	-	-	-	-	-	(106)	-	-	(106)	7,323	31,915	39,238
Town of Newmarket	0.10615876%	330,005	-	-	-	-	-	(78)	-	-	(78)	5,420	9,014	14,434
Town of Newport	0.12420747%	386,111	-	-	-	-	-	(91)	-	-	(91)	6,342	85,230	91,572
Town of Newton	0.03931034%	122,200	-	-	-	-	-	(29)	-	-	(29)	2,007	(18,882)	(16,875)
Town of North Hampton	0.16318524%	507,277	-	-	-	-	-	(120)	-	-	(120)	8,332	7,388	15,720
Town of Northfield	0.03648917%	113,430	-	-	-	-	-	(27)	-	-	(27)	1,863	(577)	1,286
Town of Northumberland	0.02508331%	77,974	-	-	-	-	-	(18)	-	-	(18)	1,281	6,972	8,253
Town of Northwood	0.06078052%	188,942	-	-	-	-	-	(45)	-	-	(45)	3,103	41,741	44,844
Town of Nottingham	0.06278718%	195,180	-	-	-	-	-	(46)	-	-	(46)	3,206	21,397	24,603
Town of Orford	0.00820421%	25,504	-	-	-	-	-	(6)	-	-	(6)	419	2,750	3,169
Town of Ossipee	0.06281819%	195,276	-	-	-	-	-	(46)	-	-	(46)	3,207	30,112	33,319
Town of Pelham	0.36830470%	1,144,911	-	-	-	-	-	(271)	-	-	(271)	18,804	53,534	72,338
Town of Pembroke	0.07888278%	245,215	-	-	-	-	-	(58)	-	-	(58)	4,027	37,668	41,695
Town of Peterborough	0.13369403%	415,601	-	-	-	-	-	(98)	-	-	(98)	6,826	54,036	60,862
Town of Piermont	0.00746299%	23,199	-	-	-	-	-	(5)	-	-	(5)	381	2,919	3,300
Town of Pittsburg	0.00720934%	22,411	-	-	-	-	-	(5)	-	-	(5)	368	19,607	19,975
Town of Pittsfield	0.05733932%	178,245	-	-	-	-	-	(42)	-	-	(42)	2,928	17,557	20,485
Town of Plainfield	0.02365159%	73,523	-	-	-	-	-	(17)	-	-	(17)	1,208	4,854	6,062

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# Schedule of OPEB Amounts by Employer

Employer	Proportionate Share	Net OPEB Liability	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense			
			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 Share of Contributions	Total Employer OPEB Expense
Town of Plaistow	0.14489979%	\$ 450,435	\$ -	\$ -	\$ -	\$ -	\$ -	(107)	\$ -	\$ -	(107)	\$ 7,398	\$ 40,610	\$ 48,008
Town of Plymouth	0.16072764%	499,637	-	-	-	-	-	(118)	-	-	8,206	8,206	26,544	34,750
Town of Raymond	0.14122466%	439,011	-	-	-	-	-	(104)	-	-	(104)	7,210	79,528	86,738
Town of Rindge	0.06039159%	187,733	-	-	-	-	-	(44)	-	-	(44)	3,083	19,724	22,807
Town of Rollinsford	0.02435899%	75,722	-	-	-	-	-	(18)	-	-	(18)	1,244	5,491	6,735
Town of Rumney	0.01162569%	36,140	-	-	-	-	-	(9)	-	-	(9)	594	7,184	7,778
Town of Rye	0.17706843%	550,434	-	-	-	-	-	(130)	-	-	(130)	9,040	66,813	75,853
Town of Salem	1.12237941%	3,489,025	-	-	-	-	-	(826)	-	-	(826)	57,304	80,099	137,403
Town of Salisbury	0.00060313%	1,875	-	-	-	-	-	-	-	-	-	31	335	366
Town of Sanbornton	0.06067906%	188,627	-	-	-	-	-	(45)	-	-	(45)	3,098	49,513	52,611
Town of Sandown	0.05065983%	157,481	-	-	-	-	-	(37)	-	-	(37)	2,586	(8,461)	(5,875)
Town of Sandwich	0.01829391%	56,868	-	-	-	-	-	(13)	-	-	(13)	934	4,005	4,939
Town of Seabrook	0.57346925%	1,782,685	-	-	-	-	-	(422)	-	-	(422)	29,279	141,658	170,937
Town of Shelburne	0.00083423%	2,593	-	-	-	-	-	(1)	-	-	(1)	43	282	325
Town of South Hampton	0.00543941%	16,909	-	-	-	-	-	(4)	-	-	(4)	278	1,338	1,616
Town of Springfield	0.01531491%	47,608	-	-	-	-	-	(11)	-	-	(11)	782	6,900	7,682
Town of Stewartstown	0.00033257%	1,034	-	-	-	-	-	-	-	-	-	17	(35)	(18)
Town of Strafford	0.05123195%	159,259	-	-	-	-	-	(38)	-	-	(38)	2,616	33,412	36,028
Town of Stratford	0.00075532%	2,348	-	-	-	-	-	(1)	-	-	(1)	39	379	418
Town of Stratham	0.08941495%	277,955	-	-	-	-	-	(66)	-	-	(66)	4,565	(16,184)	(11,619)
Town of Sugar Hill	0.01466951%	45,602	-	-	-	-	-	(11)	-	-	(11)	749	3,995	4,744
Town of Sunapee	0.04633084%	144,024	-	-	-	-	-	(34)	-	-	(34)	2,365	27,796	30,161
Town of Sutton	0.02396161%	74,487	-	-	-	-	-	(18)	-	-	(18)	1,223	4,259	5,482
Town of Swanze	0.06720917%	208,926	-	-	-	-	-	(49)	-	-	(49)	3,431	(1,887)	1,544
Town of Tamworth	0.01922114%	59,751	-	-	-	-	-	(14)	-	-	(14)	981	(5,401)	(4,420)
Town of Thornton	0.03111739%	96,731	-	-	-	-	-	(23)	-	-	(23)	1,589	2,082	3,671
Town of Tilton	0.07408595%	230,303	-	-	-	-	-	(55)	-	-	(55)	3,783	26,380	30,163
Town of Troy	0.02019065%	62,765	-	-	-	-	-	(15)	-	-	(15)	1,031	19,697	20,728
Town of Troy Water And Sewer	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(3,579)	(3,579)
Town of Tuftonboro	0.04444537%	138,163	-	-	-	-	-	(33)	-	-	(33)	2,269	7,909	10,178
Town of Unity	0.00106534%	3,312	-	-	-	-	-	(1)	-	-	(1)	54	454	508
Town of Wakefield	0.10152540%	315,602	-	-	-	-	-	(75)	-	-	(75)	5,183	(343)	4,840
Town of Walpole	0.04204132%	130,690	-	-	-	-	-	(31)	-	-	(31)	2,146	15,971	18,117
Town of Warner	0.01810226%	56,273	-	-	-	-	-	(13)	-	-	(13)	924	(6,803)	(5,879)
Town of Warren	0.00412606%	12,826	-	-	-	-	-	(3)	-	-	(3)	211	1,067	1,278
Town of Washington	0.00720370%	22,393	-	-	-	-	-	(5)	-	-	(5)	368	1,831	2,199
Town of Waterville Valley	0.05653609%	175,748	-	-	-	-	-	(42)	-	-	(42)	2,887	22,692	25,579
Town of Weare	0.10913212%	339,248	-	-	-	-	-	(80)	-	-	(80)	5,572	49,124	54,696
Town of Webster	0.00814221%	25,311	-	-	-	-	-	(6)	-	-	(6)	416	(10,422)	(10,006)
Town of Westmoreland	0.00137254%	4,267	-	-	-	-	-	(1)	-	-	(1)	70	536	606
Town of Whitefield	0.03762496%	116,961	-	-	-	-	-	(28)	-	-	(28)	1,921	15,387	17,308
Town of Wilnot	0.00905254%	28,141	-	-	-	-	-	(7)	-	-	(7)	462	3,337	3,799
Town of Wilton	0.04713125%	146,512	-	-	-	-	-	(35)	-	-	(35)	2,406	2,009	4,415
Town of Winchester	0.02625856%	81,627	-	-	-	-	-	(19)	-	-	(19)	1,341	31,033	32,374
Town of Windham	0.35634081%	1,107,720	-	-	-	-	-	(262)	-	-	(262)	18,193	60,723	78,916
Town of Wolfeboro	0.19595419%	609,143	-	-	-	-	-	(144)	-	-	(144)	10,005	2,364	12,369
Town of Woodstock	0.04212023%	130,935	-	-	-	-	-	(31)	-	-	(31)	2,150	7,982	10,132
Unity SD	0.02614301%	81,268	-	-	-	-	-	(19)	-	-	(19)	1,335	(5,569)	(4,234)
Village District of Eastman	0.00265770%	8,262	-	-	-	-	-	(2)	-	-	(2)	136	1,156	1,292

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# Schedule of OPEB Amounts by Employer

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					OPEB Expense		
	Proportionate Share	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Village District of Edidelweiss	0.00120344%	\$ 3,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ (1)	\$ 61	\$ (579)	\$ (518)
Virtual Lrng Acad Charter Schl	0.13125616%	408,022	-	-	-	-	-	(97)	-	-	(97)	6,701	(45,035)	(38,334)
Wakefield SD	0.09850976%	306,227	-	-	-	-	-	(73)	-	-	(73)	5,030	(6,534)	(1,504)
Warner Village Water District	0.00096388%	2,996	-	-	-	-	-	(1)	-	-	(1)	49	1,005	1,054
Warren SD	0.02214659%	68,845	-	-	-	-	-	(16)	-	-	(16)	1,131	918	2,049
Washington SD	0.01282913%	39,881	-	-	-	-	-	(9)	-	-	(9)	655	2,214	2,869
Waterville Estates Village Dis	0.00572407%	17,794	-	-	-	-	-	(4)	-	-	(4)	292	626	918
Waterville Valley SD	0.01709611%	53,145	-	-	-	-	-	(13)	-	-	(13)	873	(5,066)	(4,193)
Weare SD	0.18948326%	589,027	-	-	-	-	-	(140)	-	-	(140)	9,674	(45,083)	(35,409)
Weeks Public Library	0.00079477%	2,471	-	-	-	-	-	(1)	-	-	(1)	41	420	461
Wentworth SD	0.01979609%	61,538	-	-	-	-	-	(15)	-	-	(15)	1,011	(616)	395
Westmoreland SD	0.03123013%	97,082	-	-	-	-	-	(23)	-	-	(23)	1,594	(14,698)	(13,104)
White Mountains Reg SD	0.27287821%	848,268	-	-	-	-	-	(201)	-	-	(201)	13,932	(93,566)	(79,634)
Wilton-Lyndeborough Coop SD	0.13341502%	414,733	-	-	-	-	-	(98)	-	-	(98)	6,812	(42,057)	(35,245)
Winchester SD	0.07847130%	243,936	-	-	-	-	-	(58)	-	-	(58)	4,006	(23,442)	(19,436)
Windham SD	0.70658271%	2,196,481	-	-	-	-	-	(520)	-	-	(520)	36,075	(170,108)	(134,033)
Winnacunnet Coop SD	0.39167163%	1,217,549	-	-	-	-	-	(288)	-	-	(288)	19,997	(37,022)	(17,025)
Winnisquam Reg SD	0.28733916%	893,222	-	-	-	-	-	(212)	-	-	(212)	14,670	(116,844)	(102,174)
Woodsville Fire District	0.00722061%	22,446	-	-	-	-	-	(5)	-	-	(5)	369	7,285	7,654
Woodsville Water & Light Dept	0.00000000%	-	-	-	-	-	-	-	-	-	-	-	(5,467)	(5,467)
<b>Total for All Employers</b>	<b>100.000000%</b>	<b>\$ 310,859,667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (73,628)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (73,628)</b>	<b>\$ 5,105,592</b>	<b>\$ -</b>	<b>\$ 5,105,592</b>

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



## Sensitivity Analysis by Employer – OPEB

Entity	Proportionate Share	As of June 30, 2024		
		Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Allenstown SD	0.0810%	\$ 251,742	\$ 235,395	\$ 275,401
Alton SD	0.1211%	376,544	352,093	411,933
Amherst SD	0.4075%	1,266,795	1,184,538	1,385,854
Andover SD	0.0509%	158,348	148,066	173,231
Androscoggin Valley Reg Refuse	0.0068%	20,992	19,629	22,964
Ashland SD	0.0528%	164,122	153,465	179,547
Auburn SD	0.1302%	404,597	378,325	442,623
Barnstead SD	0.0984%	305,763	285,909	334,500
Barrington SD	0.2389%	742,592	694,373	812,384
Bartlett SD	0.0556%	172,830	161,608	189,074
Bath SD	0.0167%	51,822	48,457	56,692
Bcep Solid Waste District	0.0021%	6,597	6,169	7,217
Bedford SD	1.0067%	3,129,364	2,926,163	3,423,474
Belknap County	0.2895%	899,836	841,407	984,406
Belknap County Conserv. Dist	0.0004%	1,244	1,163	1,361
Berlin Housing Authority	0.0024%	7,333	6,857	8,022
Berlin Water Works	0.0050%	15,533	14,525	16,993
Bethlehem SD	0.0465%	144,401	135,024	157,972
Bow SD - SAU 67	0.4498%	1,398,133	1,307,347	1,529,535
Brentwood SD	0.0883%	274,521	256,695	300,321
Brookline Public Library	0.0006%	1,770	1,655	1,936
Brookline SD	0.1349%	419,351	392,121	458,763
Campton SD	0.0911%	283,150	264,764	309,762
Candia SD	0.0753%	234,167	218,962	256,175
Carroll County	0.2808%	872,913	816,232	954,953
Center Conway Fire Precinct	0.0049%	15,385	14,386	16,830
Central Hooksett Wtr Precinct	0.0015%	4,538	4,244	4,965
Cheshire County	0.2388%	742,285	694,086	812,048
Chester SD - (SAU 82)	0.1193%	370,954	346,867	405,818
Chesterfield SD	0.0705%	219,299	205,059	239,910
Chichester SD	0.0567%	176,300	164,852	192,869
City of Berlin	0.2597%	807,179	754,766	883,041
City of Claremont	0.2267%	704,814	659,048	771,055
City of Concord	1.4410%	4,479,399	4,188,535	4,900,390
City of Dover	1.7312%	5,381,705	5,032,252	5,887,500
City of Franklin	0.2504%	778,355	727,813	851,508
City of Keene	0.7350%	2,284,714	2,136,359	2,499,440
City of Laconia	0.5988%	1,861,412	1,740,544	2,036,355
City of Lebanon	0.5259%	1,634,797	1,528,644	1,788,442
City of Manchester	3.5051%	10,895,914	10,188,403	11,919,956
City of Nashua	2.8883%	8,978,510	8,395,503	9,822,346
City of Portsmouth	1.1018%	3,425,008	3,202,610	3,746,903
City of Rochester	0.6932%	2,154,874	2,014,950	2,357,398
City of Somersworth	0.2963%	921,047	861,240	1,007,611
Claremont SD	0.3913%	1,216,331	1,137,351	1,330,647
Colebrook SD	0.0733%	227,841	213,047	249,255
Community College System of NH	0.6937%	2,156,346	2,016,327	2,359,008
Concord SD	1.2645%	3,930,830	3,675,587	4,300,266
Contoocook Valley SD	0.6617%	2,057,100	1,923,525	2,250,435

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Conway SD	0.3835%	\$ 1,192,151	\$ 1,114,740	\$ 1,304,194
Conway Village Fire District	0.0464%	144,103	134,746	157,646
Cook Memorial Library	0.0003%	1,060	991	1,160
Coos County Institute	0.1356%	421,558	394,185	461,178
Coos County Nursing Home	0.0280%	87,138	81,480	95,328
Cornish SD	0.0357%	110,924	103,722	121,350
County of Merrimack	0.6968%	2,166,036	2,025,387	2,369,609
Croydon Village School	0.0046%	14,447	13,509	15,805
Deerfield Community School	0.1292%	401,574	375,499	439,316
Derry Coop SD	0.8346%	2,594,419	2,425,954	2,838,253
Derry Housing Authority	0.0004%	1,183	1,106	1,294
Dover Housing Authority	0.0125%	38,952	36,423	42,613
Dresden SD	0.1857%	577,357	539,867	631,620
Dunbarton SD - SAU 67	0.0562%	174,767	163,418	191,192
East Kingston SD	0.0418%	130,067	121,622	142,292
Epping SD	0.2432%	755,909	706,825	826,952
Epsom SD	0.1060%	329,540	308,142	360,512
Errol SD	0.0042%	13,159	12,305	14,396
Exeter Reg Coop SD	0.8758%	2,722,515	2,545,733	2,978,388
Exeter SD	0.3154%	980,316	916,660	1,072,450
Fall Mountain Reg SD	0.4109%	1,277,230	1,194,295	1,397,269
Farmington SD - (SAU 61)	0.1954%	607,382	567,942	664,466
Franklin SD	0.2026%	629,854	588,955	689,050
Freedom SD	0.0150%	46,521	43,501	50,894
Fremont SD - SAU 83	0.0991%	308,172	288,161	337,135
Gilford SD	0.3217%	999,976	935,044	1,093,957
Gilmanton SD	0.0993%	308,584	288,546	337,586
Goffstown SD	0.6335%	1,969,182	1,841,316	2,154,254
Goffstown Village Precinct	0.0011%	3,522	3,293	3,853
Governor Wentworth Reg SD	0.6888%	2,141,224	2,002,187	2,342,465
Grafton County	0.4058%	1,261,407	1,179,500	1,379,959
Grantham SD	0.0695%	215,935	201,914	236,230
Great Bay Elearning School	0.0289%	89,863	84,028	98,308
Greenland SD	0.1150%	357,427	334,218	391,019
Grs Coop SD	0.1006%	312,693	292,389	342,081
Hampstead SD	0.2768%	860,385	804,517	941,247
Hampton Falls SD	0.0829%	257,577	240,851	281,785
Hampton SD - SAU 90	0.3185%	990,006	925,721	1,083,050
Hanover SD	0.1534%	476,955	445,985	521,781
Harrisville SD	0.0179%	55,651	52,037	60,881
Haverhill Coop SD	0.1691%	525,789	491,648	575,205
Henniker SD	0.0932%	289,686	270,876	316,912
Hill SD	0.0114%	35,570	33,260	38,913
Hillsboro-Deering SD	0.3256%	1,012,110	946,390	1,107,232
Hillsborough County	0.7020%	2,182,235	2,040,535	2,387,330
Hinsdale SD	0.1457%	452,792	423,390	495,347
Holderness SD	0.0577%	179,471	167,818	196,339
Hollis SD	0.2017%	626,901	586,194	685,820
Hollis-Brookline Coop	0.3251%	1,010,620	944,997	1,105,603
Hooksett Public Library	0.0033%	10,119	9,462	11,070

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Hooksett SD	0.2905%	\$ 903,122	\$ 844,479	\$ 988,001
Hooksett Sewer Commission	0.0035%	10,881	10,175	11,904
Hooksett Village Wtr Precinct	0.0031%	9,699	9,069	10,610
Hopkinton SD	0.2794%	868,507	812,111	950,132
Hudson SD	0.7055%	2,192,994	2,050,595	2,399,100
Inter-Lakes SD	0.3415%	1,061,689	992,750	1,161,471
Jackson SD	0.0157%	48,782	45,614	53,367
Jaffrey-Rindge Coop SD	0.3222%	1,001,465	936,436	1,095,587
John Stark SD	0.1556%	483,631	452,227	529,084
Kearsarge Reg SD - SAU 65	0.5496%	1,708,636	1,597,688	1,869,220
Keene SD	0.7676%	2,386,045	2,231,110	2,610,295
Kensington SD	0.0514%	159,908	149,524	174,937
Laconia Housing & Redevelopmnt	0.0138%	42,789	40,011	46,811
Laconia SD	0.4882%	1,517,495	1,418,958	1,660,115
Laconia Water Works	0.0086%	26,853	25,109	29,377
Lafayette Reg SD	0.0393%	122,139	114,208	133,618
Lakes Region Mutual Fire Aid	0.0057%	17,680	16,532	19,342
Lakes Region Planning Comm.	0.0025%	7,701	7,201	8,425
Land & Comm Heritage Inv Prog	0.0043%	13,501	12,624	14,770
Landaff SD	0.0023%	7,219	6,750	7,898
Langdon Public Library	0.0004%	1,358	1,270	1,486
Lebanon SD	0.5760%	1,790,657	1,674,383	1,958,950
Lempster SD	0.0280%	87,156	81,496	95,347
Lincoln-Woodstock Coop SD	0.0985%	306,271	286,384	335,056
Lisbon Reg SD	0.0879%	273,355	255,605	299,046
Litchfield SD	0.3070%	954,444	892,469	1,044,147
Littleton Public Library	0.0013%	4,056	3,793	4,438
Littleton SD	0.2073%	644,388	602,546	704,951
Littleton Water & Light	0.0103%	31,996	29,918	35,003
Londonderry SD	1.0989%	3,416,115	3,194,294	3,737,175
Lower Bartlett Water Precinct	0.0013%	4,153	3,883	4,543
Lyme SD	0.0712%	221,314	206,944	242,114
Madison SD	0.0413%	128,412	120,073	140,480
Manchester SD	2.9529%	9,179,489	8,583,432	10,042,215
Marlborough SD	0.0452%	140,616	131,485	153,831
Marlow SD	0.0101%	31,496	29,451	34,456
Mascenic Reg SD	0.2245%	697,936	652,617	763,531
Mascoma Valley Regional SD	0.2963%	921,187	861,371	1,007,764
Mason SD (SAU 89)	0.0221%	68,600	64,145	75,047
Meriden Village Water District	0.0005%	1,507	1,409	1,649
Merrimack SD	0.9335%	2,901,759	2,713,337	3,174,478
Merrimack Valley SD	0.6311%	1,961,876	1,834,484	2,146,261
Merrimack Village District	0.0092%	28,649	26,789	31,341
Middleton SD	0.0284%	88,172	82,447	96,459
Milan SD	0.0190%	58,910	55,084	64,446
Milford Area Communication Ctr	0.0031%	9,585	8,962	10,485
Milford SD	0.5293%	1,645,232	1,538,401	1,799,857
Milton SD	0.1029%	319,938	299,164	350,007
Monadnock Reg SD- SAU 93	0.3712%	1,153,821	1,078,899	1,262,262
Monroe SD	0.0381%	118,590	110,890	129,736

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Mont Vernon SD	0.0600%	\$ 186,384	\$ 174,281	\$ 203,901
Moultonborough SD - SAU 45	0.1932%	600,460	561,470	656,894
Mountain Lakes District	0.0005%	1,533	1,434	1,677
Nashua Airport Authority	0.0025%	7,745	7,242	8,473
Nashua Housing Redevelop Auth	0.0116%	35,929	33,596	39,306
Nelson SD	0.0151%	46,802	43,763	51,200
New Boston SD	0.1123%	349,200	326,526	382,020
New Castle SD	0.0125%	38,707	36,193	42,344
New London-Springfield Wtr Sys	0.0015%	4,538	4,244	4,965
Newfields SD	0.0357%	110,898	103,697	121,321
Newfound Area SD	0.2936%	912,820	853,548	998,611
Newington SD	0.0177%	55,134	51,554	60,315
Newmarket Housing Authority	0.0015%	4,608	4,309	5,041
Newmarket SD	0.3134%	974,157	910,901	1,065,712
Newport SD	0.2168%	674,045	630,277	737,394
Next Charter School	0.0180%	55,922	52,291	61,178
NH Municipal Bond Bank	0.0021%	6,545	6,120	7,160
NH Retirement System	0.0000%	-	-	-
North Conway Wtr Precinct	0.0202%	62,651	58,583	68,539
North Country Charter Academy	0.0090%	27,948	26,133	30,575
North Country Edu Svc Ag Inc	0.0102%	31,812	29,746	34,801
North Hampton SD	0.1317%	409,512	382,921	447,999
Northumberland SD	0.0879%	273,215	255,474	298,893
Northwood SD	0.0934%	290,457	271,597	317,755
Nottingham SD	0.1178%	366,337	342,550	400,767
Oyster River Coop SD	0.6366%	1,979,030	1,850,524	2,165,027
Pease Development Authority	0.0743%	230,943	215,947	252,648
Pelham SD	0.3903%	1,213,195	1,134,418	1,327,216
Pembroke SD	0.3768%	1,171,273	1,095,218	1,281,354
Pemi Baker Coop	0.1817%	564,689	528,021	617,760
Piermont SD	0.0154%	47,958	44,844	52,466
Pittsburg SD	0.0365%	113,360	105,999	124,014
Pittsfield SD	0.1243%	386,479	361,383	422,802
Plainfield SD	0.0712%	221,201	206,837	241,990
Plaistow Public Library	0.0014%	4,433	4,145	4,850
Plymouth SD	0.1329%	412,999	386,181	451,814
Plymouth Village Water & Sewer	0.0051%	15,919	14,885	17,415
Portsmouth Housing Authority	0.0185%	57,578	53,839	62,989
Portsmouth SD	0.9135%	2,839,678	2,655,287	3,106,562
Profile SD	0.0743%	231,057	216,053	252,772
Prospect Mountain High School	0.1377%	427,910	400,124	468,127
Raymond SD	0.3035%	943,607	882,335	1,032,291
Rivendell Interstate SD	0.0408%	126,931	118,689	138,860
Rochester SD	0.8895%	2,765,051	2,585,506	3,024,921
Rockingham County	0.6716%	2,087,694	1,952,133	2,283,904
Rockingham Planning Comm	0.0034%	10,575	9,888	11,569
Rollinsford SD	0.0386%	120,089	112,291	131,375
Rumney SD	0.0331%	103,022	96,332	112,704
Rye SD	0.1701%	528,812	494,474	578,512

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Rye Water District	0.0022%	\$ 6,729	\$ 6,292	\$ 7,361
Salem Housing Authority	0.0028%	8,779	8,209	9,604
Salem SD	0.9923%	3,084,779	2,884,473	3,374,698
Sanborn Regional SD	0.4156%	1,291,782	1,207,902	1,413,189
Sanbornton Public Library	0.0007%	2,260	2,114	2,473
Sandown Public Library	0.0007%	2,059	1,925	2,252
SAU 02	0.0089%	27,799	25,994	30,412
SAU 03	0.2931%	911,085	851,925	996,713
SAU 06	0.0100%	31,119	29,099	34,044
SAU 07	0.0066%	20,483	19,153	22,409
SAU 09	0.0126%	39,110	36,570	42,785
SAU 13	0.0060%	18,758	17,540	20,520
SAU 15	0.0112%	34,825	32,564	38,098
SAU 16	0.0194%	60,320	56,403	65,989
SAU 19	0.0155%	48,134	45,008	52,657
SAU 20	0.0083%	25,740	24,069	28,159
SAU 21	0.0146%	45,540	42,583	49,820
SAU 23	0.0296%	92,114	86,133	100,772
SAU 24	0.0222%	68,897	64,424	75,373
SAU 29	0.0188%	58,410	54,618	63,900
SAU 34	0.0055%	17,005	15,901	18,604
SAU 35	0.0057%	17,873	16,712	19,552
SAU 39	0.0215%	66,821	62,482	73,101
SAU 41	0.0140%	43,420	40,601	47,501
SAU 42	2.5238%	7,845,400	7,335,970	8,582,742
SAU 46	0.0056%	17,382	16,253	19,016
SAU 48	0.0151%	47,056	44,000	51,478
SAU 50	0.0133%	41,265	38,585	45,143
SAU 53	0.0758%	235,656	220,354	257,804
SAU 58	0.0022%	6,965	6,513	7,620
SAU 67	0.0113%	35,001	32,728	38,290
SAU 70	0.0122%	37,936	35,472	41,501
Seabrook SD	0.2442%	759,063	709,774	830,402
Seacoast Charter School	0.0355%	110,460	103,288	120,842
Shaker Regional SD - SAU 80	0.3259%	1,013,030	947,250	1,108,238
Somersworth Housing Authority	0.0051%	15,779	14,754	17,262
Somersworth SD	0.3146%	978,064	914,555	1,069,987
Souhegan Coop SD	0.2423%	753,254	704,343	824,048
South Hampton SD	0.0329%	102,391	95,742	112,014
Southern NH Planning Comm	0.0057%	17,732	16,581	19,399
Stark SD	0.0060%	18,758	17,540	20,520
State of New Hampshire	19.4781%	60,549,668	56,617,975	66,240,378
Stewartstown SD	0.0170%	52,821	49,391	57,785
Stoddard SD	0.0139%	43,332	40,519	47,405
Strafford County	0.8379%	2,604,573	2,435,449	2,849,361
Strafford SD	0.0804%	250,042	233,806	273,542
Stratford SD	0.0187%	58,086	54,314	63,545
Stratham SD	0.1850%	575,237	537,885	629,300
Sullivan County	0.2258%	701,896	656,320	767,863

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Sunapee SD	0.1584%	\$ 492,418	\$ 460,444	\$ 538,698
Swnh District Fire Mutual Aid	0.0144%	44,796	41,887	49,006
Tamworth SD	0.0695%	216,067	202,037	236,373
Thornton Public School Library	0.0003%	894	836	978
Thornton SD	0.0681%	211,563	197,826	231,447
Tilton-Northfield Fire Dist	0.1213%	377,034	352,552	412,470
Timberlane Reg SD	0.8834%	2,746,179	2,567,860	3,004,276
Town of Alexandria	0.0102%	31,628	29,574	34,600
Town of Allentown	0.0705%	219,291	205,051	239,900
Town of Alstead	0.0099%	30,752	28,755	33,642
Town of Alton	0.1339%	416,249	389,221	455,370
Town of Amherst	0.1273%	395,783	370,084	432,980
Town of Andover	0.0107%	33,196	31,040	36,316
Town of Antrim	0.0325%	101,077	94,514	110,577
Town of Ashland	0.0388%	120,474	112,651	131,797
Town of Atkinson	0.0777%	241,553	225,868	264,255
Town of Auburn	0.0831%	258,190	241,425	282,456
Town of Barnstead	0.0572%	177,877	166,327	194,594
Town of Barrington	0.1055%	328,069	306,766	358,902
Town of Bartlett	0.0276%	85,824	80,251	93,890
Town of Bath	0.0044%	13,659	12,772	14,942
Town of Bedford	0.5260%	1,635,007	1,528,840	1,788,672
Town of Belmont	0.1750%	543,951	508,630	595,074
Town of Bennington	0.0137%	42,526	39,765	46,523
Town of Bethlehem	0.0312%	96,845	90,557	105,947
Town of Boscawen	0.0407%	126,449	118,238	138,333
Town of Bow	0.1297%	403,195	377,014	441,089
Town of Bradford	0.0235%	73,085	68,340	79,954
Town of Brentwood	0.0821%	255,132	238,566	279,111
Town of Bristol	0.1184%	368,186	344,278	402,789
Town of Brookline	0.0726%	225,826	211,163	247,050
Town of Campton	0.0790%	245,627	229,677	268,711
Town of Canaan	0.0450%	139,810	130,731	152,950
Town of Candia	0.0349%	108,436	101,395	118,628
Town of Canterbury	0.0134%	41,624	38,921	45,536
Town of Carroll	0.0347%	107,937	100,928	118,081
Town of Center Harbor	0.0274%	85,202	79,669	93,209
Town of Charlestown	0.0378%	117,574	109,940	128,624
Town of Chester	0.0685%	212,842	199,022	232,846
Town of Chesterfield	0.0293%	91,168	85,248	99,736
Town of Chichester	0.0302%	93,998	87,894	102,832
Town of Clarksville	0.0003%	1,051	983	1,150
Town of Colebrook	0.0318%	98,895	92,474	108,190
Town of Conway	0.1705%	530,074	495,654	579,892
Town of Cornish	0.0073%	22,630	21,161	24,757
Town of Croydon	0.0005%	1,446	1,352	1,581
Town of Danville	0.0364%	113,299	105,942	123,947
Town of Deerfield	0.0483%	150,104	140,357	164,212
Town of Deering	0.0026%	8,235	7,701	9,009
Town of Derry	0.9382%	2,916,434	2,727,059	3,190,532

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Dorchester	0.0008%	\$ 2,348	\$ 2,196	\$ 2,569
Town of Dublin	0.0194%	60,250	56,338	65,913
Town of Dunbarton	0.0310%	96,442	90,180	105,506
Town of Durham	0.3362%	1,045,253	977,381	1,143,490
Town of East Kingston	0.0347%	108,007	100,994	118,158
Town of Effingham	0.0103%	31,908	29,836	34,907
Town of Enfield	0.0471%	146,284	136,786	160,033
Town of Epping	0.1620%	503,571	470,872	550,899
Town of Epsom	0.0607%	188,592	176,346	206,316
Town of Exeter	0.3767%	1,170,914	1,094,882	1,280,961
Town of Farmington	0.0971%	301,873	282,271	330,244
Town of Fitzwilliam	0.0208%	64,587	60,393	70,657
Town of Francestown	0.0058%	18,022	16,851	19,715
Town of Franconia	0.0179%	55,519	51,914	60,737
Town of Freedom	0.0180%	55,896	52,266	61,149
Town of Fremont	0.0337%	104,678	97,881	114,516
Town of Gilford	0.2721%	845,771	790,852	925,260
Town of Gilmanton	0.0657%	204,327	191,059	223,530
Town of Goffstown	0.3674%	1,141,958	1,067,807	1,249,284
Town of Gorham	0.0559%	173,619	162,345	189,936
Town of Goshen	0.0012%	3,881	3,629	4,246
Town of Grafton	0.0071%	22,209	20,767	24,297
Town of Grantham	0.0347%	107,744	100,748	117,870
Town of Greenfield	0.0201%	62,388	58,337	68,251
Town of Greenland	0.0968%	300,778	281,247	329,046
Town of Greenville	0.0301%	93,683	87,599	102,487
Town of Groton	0.0006%	1,980	1,851	2,166
Town of Hampstead	0.1201%	373,241	349,005	408,320
Town of Hampton	0.6445%	2,003,535	1,873,438	2,191,835
Town of Hampton Falls	0.0446%	138,496	129,503	151,512
Town of Hancock	0.0129%	40,161	37,553	43,935
Town of Hanover	0.3334%	1,036,475	969,173	1,133,887
Town of Harrisville	0.0059%	18,407	17,212	20,137
Town of Haverhill	0.0425%	132,118	123,539	144,535
Town of Hebron	0.0071%	22,113	20,677	24,191
Town of Henniker	0.0674%	209,426	195,827	229,108
Town of Hill	0.0034%	10,531	9,847	11,521
Town of Hillsborough	0.1015%	315,540	295,051	345,196
Town of Hinsdale	0.0480%	149,289	139,595	163,320
Town of Holderness	0.0452%	140,484	131,362	153,688
Town of Hollis	0.1897%	589,684	551,394	645,105
Town of Hooksett	0.3759%	1,168,461	1,092,588	1,278,277
Town of Hopkinton	0.0995%	309,302	289,218	338,372
Town of Hudson	0.6985%	2,171,257	2,030,270	2,375,321
Town of Jackson	0.0253%	78,587	73,484	85,973
Town of Jaffrey	0.0904%	280,934	262,692	307,337
Town of Jefferson	0.0009%	2,926	2,736	3,201
Town of Kensington	0.0394%	122,550	114,593	134,068
Town of Kingston	0.0985%	306,236	286,351	335,017
Town of Lancaster	0.0518%	161,073	150,614	176,211

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Landaff	0.0005%	\$ 1,472	\$ 1,376	\$ 1,610
Town of Lee	0.0680%	211,502	197,768	231,380
Town of Lempster	0.0019%	5,809	5,431	6,355
Town of Lincoln	0.0747%	232,362	217,274	254,201
Town of Lisbon	0.0196%	60,811	56,862	66,526
Town of Litchfield	0.0821%	255,097	238,533	279,072
Town of Littleton	0.1898%	589,921	551,615	645,364
Town of Londonderry	0.8473%	2,633,783	2,462,762	2,881,316
Town of Loudon	0.0707%	219,729	205,461	240,380
Town of Lyme	0.0117%	36,508	34,137	39,939
Town of Lyndeborough	0.0073%	22,753	21,275	24,891
Town of Madison	0.0247%	76,835	71,846	84,056
Town of Marlborough	0.0182%	56,614	52,938	61,935
Town of Marlow	0.0016%	5,055	4,727	5,530
Town of Mason	0.0164%	51,069	47,752	55,868
Town of Meredith	0.1198%	372,522	348,333	407,534
Town of Merrimack	0.6995%	2,174,333	2,033,145	2,378,685
Town of Middleton	0.0153%	47,564	44,476	52,034
Town of Milford	0.2325%	722,599	675,678	790,512
Town of Milton	0.0614%	190,808	178,418	208,741
Town of Monroe	0.0011%	3,347	3,129	3,661
Town of Mont Vernon	0.0262%	81,557	76,261	89,222
Town of Moultonborough	0.1224%	380,337	355,641	416,083
Town of Nelson	0.0025%	7,640	7,144	8,358
Town of New Boston	0.0617%	191,912	179,451	209,949
Town of New Castle	0.0450%	139,836	130,756	152,978
Town of New Durham	0.0281%	87,462	81,783	95,682
Town of New Hampton	0.0353%	109,812	102,681	120,132
Town of New Ipswich	0.0273%	84,729	79,227	92,692
Town of New London	0.0885%	275,081	257,219	300,935
Town of Newbury	0.0292%	90,783	84,888	99,315
Town of Newfields	0.0322%	100,166	93,662	109,580
Town of Newington	0.1434%	445,897	416,943	487,804
Town of Newmarket	0.1062%	330,005	308,576	361,020
Town of Newport	0.1242%	386,111	361,039	422,399
Town of Newton	0.0393%	122,200	114,265	133,685
Town of North Hampton	0.1632%	507,277	474,338	554,953
Town of Northfield	0.0365%	113,430	106,065	124,091
Town of Northumberland	0.0251%	77,974	72,911	85,302
Town of Northwood	0.0608%	188,942	176,673	206,700
Town of Nottingham	0.0628%	195,180	182,506	213,524
Town of Orford	0.0082%	25,504	23,848	27,901
Town of Ossipee	0.0628%	195,276	182,596	213,629
Town of Pelham	0.3683%	1,144,911	1,070,568	1,252,514
Town of Pembroke	0.0789%	245,215	229,292	268,261
Town of Peterborough	0.1337%	415,601	388,614	454,661
Town of Piermont	0.0075%	23,199	21,693	25,380
Town of Pittsburg	0.0072%	22,411	20,956	24,517
Town of Pittsfield	0.0573%	178,245	166,671	194,997
Town of Plainfield	0.0237%	73,523	68,749	80,433

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB	Net OPEB	Net OPEB
		Liability Under	Liability at a	Liability at a
		Current Discount Rate	Discount Rate 1% Higher	Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Town of Plaistow	0.1449%	\$ 450,435	\$ 421,187	\$ 492,769
Town of Plymouth	0.1607%	499,637	467,194	546,595
Town of Raymond	0.1412%	439,011	410,504	480,271
Town of Rindge	0.0604%	187,733	175,543	205,377
Town of Rollinsford	0.0244%	75,722	70,805	82,839
Town of Rumney	0.0116%	36,140	33,793	39,536
Town of Rye	0.1771%	550,434	514,693	602,166
Town of Salem	1.1224%	3,489,025	3,262,470	3,816,938
Town of Salisbury	0.0006%	1,875	1,753	2,051
Town of Sanbornton	0.0607%	188,627	176,379	206,355
Town of Sandown	0.0507%	157,481	147,255	172,282
Town of Sandwich	0.0183%	56,868	53,176	62,213
Town of Seabrook	0.5735%	1,782,685	1,666,929	1,950,229
Town of Shelburne	0.0008%	2,593	2,425	2,837
Town of South Hampton	0.0054%	16,909	15,811	18,498
Town of Springfield	0.0153%	47,608	44,517	52,082
Town of Stewartstown	0.0003%	1,034	967	1,131
Town of Strafford	0.0512%	159,259	148,918	174,227
Town of Stratford	0.0008%	2,348	2,196	2,569
Town of Stratham	0.0894%	277,955	259,906	304,078
Town of Sugar Hill	0.0147%	45,602	42,641	49,887
Town of Sunapee	0.0463%	144,024	134,672	157,560
Town of Sutton	0.0240%	74,487	69,650	81,488
Town of Swanzy	0.0672%	208,926	195,360	228,562
Town of Tamworth	0.0192%	59,751	55,871	65,366
Town of Thornton	0.0311%	96,731	90,450	105,823
Town of Tilton	0.0741%	230,303	215,349	251,948
Town of Troy	0.0202%	62,765	58,689	68,663
Town of Tuftonboro	0.0444%	138,163	129,191	151,148
Town of Unity	0.0011%	3,312	3,097	3,623
Town of Wakefield	0.1015%	315,602	295,108	345,263
Town of Walpole	0.0420%	130,690	122,203	142,972
Town of Warner	0.0181%	56,273	52,619	61,561
Town of Warren	0.0041%	12,826	11,993	14,032
Town of Washington	0.0072%	22,393	20,939	24,498
Town of Waterville Valley	0.0565%	175,748	164,336	192,265
Town of Weare	0.1091%	339,248	317,219	371,132
Town of Webster	0.0081%	25,311	23,667	27,690
Town of Westmoreland	0.0014%	4,267	3,990	4,668
Town of Whitefield	0.0376%	116,961	109,366	127,953
Town of Wilmot	0.0091%	28,141	26,313	30,785
Town of Wilton	0.0471%	146,512	136,999	160,282
Town of Winchester	0.0263%	81,627	76,327	89,299
Town of Windham	0.3563%	1,107,720	1,035,792	1,211,828
Town of Wolfeboro	0.1960%	609,143	569,589	666,392
Town of Woodstock	0.0421%	130,935	122,433	143,241
Unity SD	0.0261%	81,268	75,991	88,906
Village District of Eastman	0.0027%	8,262	7,725	9,038

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## Sensitivity Analysis by Employer – OPEB

As of June 30, 2024				
Entity	Proportionate Share	Net OPEB Liability Under Current Discount Rate	Net OPEB Liability at a Discount Rate 1% Higher	Net OPEB Liability at a Discount Rate 1% Lower
		6.75%	7.75%	5.75%
Village District of Eidelweiss	0.0012%	\$ 3,741	\$ 3,498	\$ 4,093
Virtual Lrng Acad Charter Schl	0.1313%	408,022	381,528	446,370
Wakefield SD	0.0985%	306,227	286,343	335,008
Warner Village Water District	0.0010%	2,996	2,802	3,278
Warren SD	0.0221%	68,845	64,374	75,315
Washington SD	0.0128%	39,881	37,291	43,629
Waterville Estates Village Dis	0.0057%	17,794	16,638	19,466
Waterville Valley SD	0.0171%	53,145	49,694	58,140
Weare SD	0.1895%	589,027	550,779	644,386
Weeks Public Library	0.0008%	2,471	2,310	2,703
Wentworth SD	0.0198%	61,538	57,542	67,322
Westmoreland SD	0.0312%	97,082	90,778	106,206
White Mountains Reg SD	0.2729%	848,268	793,187	927,992
Wilton-Lyndeborough Coop SD	0.1334%	414,733	387,803	453,712
Winchester SD	0.0785%	243,936	228,096	266,862
Windham SD	0.7066%	2,196,481	2,053,855	2,402,915
Winnacunnet Coop SD	0.3917%	1,217,549	1,138,489	1,331,979
Winnisquam Reg SD	0.2873%	893,222	835,222	977,170
Woodsville Fire District	0.0072%	22,446	20,988	24,556
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 310,859,667</b>	<b>\$ 290,674,437</b>	<b>\$ 340,075,506</b>

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



# Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2025	2026	2027	2028	2029	Thereafter
Allentown SD	\$ (532)	\$ 787	\$ (203)	\$ (112)	\$ -	\$ -
Alton SD	(796)	1,177	(304)	(166)	-	-
Amherst SD	(2,677)	3,961	(1,021)	(563)	-	-
Andover SD	(335)	495	(128)	(70)	-	-
Androscoggin Valley Reg Refuse	(44)	66	(17)	(10)	-	-
Ashland SD	(347)	513	(132)	(73)	-	-
Auburn SD	(855)	1,265	(326)	(180)	-	-
Barnstead SD	(646)	956	(247)	(135)	-	-
Barrington SD	(1,569)	2,322	(599)	(330)	-	-
Bartlett SD	(365)	540	(139)	(77)	-	-
Bath SD	(110)	162	(42)	(22)	-	-
Bcep Solid Waste District	(14)	21	(5)	(4)	-	-
Bedford SD	(6,613)	9,786	(2,523)	(1,391)	-	-
Belknap County	(1,902)	2,814	(726)	(399)	-	-
Belknap County Conserv. Dist	(3)	3	(1)	(1)	-	-
Berlin Housing Authority	(15)	23	(6)	(4)	-	-
Berlin Water Works	(33)	49	(13)	(7)	-	-
Bethlehem SD	(305)	452	(116)	(65)	-	-
Bow SD - SAU 67	(2,955)	4,372	(1,127)	(621)	-	-
Brentwood SD	(580)	858	(221)	(122)	-	-
Brookline Public Library	(4)	4	(1)	(1)	-	-
Brookline SD	(886)	1,311	(338)	(186)	-	-
Campton SD	(598)	885	(228)	(126)	-	-
Candia SD	(495)	732	(189)	(103)	-	-
Carroll County	(1,845)	2,730	(704)	(388)	-	-
Center Conway Fire Precinct	(33)	48	(12)	(7)	-	-
Central Hooksett Wtr Precinct	(10)	14	(5)	(2)	-	-
Cheshire County	(1,569)	2,321	(599)	(329)	-	-
Chester SD - (SAU 82)	(784)	1,160	(299)	(165)	-	-
Chesterfield SD	(463)	686	(177)	(98)	-	-
Chichester SD	(373)	551	(142)	(78)	-	-
City of Berlin	(1,706)	2,524	(651)	(358)	-	-
City of Claremont	(1,489)	2,204	(568)	(314)	-	-
City of Concord	(9,466)	14,007	(3,612)	(1,990)	-	-
City of Dover	(11,373)	16,829	(4,340)	(2,391)	-	-
City of Franklin	(1,645)	2,434	(628)	(345)	-	-
City of Keene	(4,828)	7,144	(1,842)	(1,015)	-	-
City of Laconia	(3,934)	5,821	(1,501)	(827)	-	-
City of Lebanon	(3,455)	5,112	(1,318)	(726)	-	-
City of Manchester	(23,027)	34,072	(8,786)	(4,840)	-	-
City of Nashua	(18,974)	28,076	(7,240)	(3,989)	-	-
City of Portsmouth	(7,238)	10,710	(2,762)	(1,521)	-	-
City of Rochester	(4,554)	6,738	(1,738)	(956)	-	-
City of Somersworth	(1,946)	2,880	(743)	(409)	-	-
Claremont SD	(2,570)	3,804	(981)	(541)	-	-
Colebrook SD	(482)	712	(184)	(100)	-	-
Community College System of NH	(4,557)	6,743	(1,739)	(958)	-	-
Concord SD	(8,307)	12,292	(3,170)	(1,746)	-	-
Contoocook Valley SD	(4,347)	6,433	(1,659)	(914)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2025	2026	2027	2028	2029	Thereafter
Conway SD	\$ (2,519)	\$ 3,728	\$ (961)	\$ (530)	\$ -	\$ -
Conway Village Fire District	(305)	451	(116)	(64)	-	-
Cook Memorial Library	(2)	2	(1)	-	-	-
Coos County Institute	(891)	1,318	(340)	(187)	-	-
Coos County Nursing Home	(184)	272	(70)	(39)	-	-
Cornish SD	(234)	347	(89)	(50)	-	-
County of Merrimack	(4,578)	6,773	(1,747)	(961)	-	-
Croydon Village School	(31)	45	(12)	(5)	-	-
Deerfield Community School	(849)	1,256	(324)	(178)	-	-
Derry Coop SD	(5,483)	8,113	(2,092)	(1,152)	-	-
Derry Housing Authority	(2)	2	(1)	(1)	-	-
Dover Housing Authority	(82)	122	(31)	(18)	-	-
Dresden SD	(1,220)	1,805	(466)	(256)	-	-
Dunbarton SD - SAU 67	(369)	547	(141)	(78)	-	-
East Kingston SD	(275)	407	(105)	(58)	-	-
Epping SD	(1,597)	2,364	(610)	(336)	-	-
Epsom SD	(696)	1,030	(266)	(146)	-	-
Errol SD	(28)	41	(11)	(5)	-	-
Exeter Reg Coop SD	(5,754)	8,513	(2,195)	(1,209)	-	-
Exeter SD	(2,072)	3,065	(790)	(435)	-	-
Fall Mountain Reg SD	(2,699)	3,994	(1,030)	(568)	-	-
Farmington SD - (SAU 61)	(1,284)	1,899	(490)	(269)	-	-
Franklin SD	(1,331)	1,970	(508)	(280)	-	-
Freedom SD	(98)	145	(38)	(20)	-	-
Fremont SD - SAU 83	(651)	964	(248)	(138)	-	-
Gilford SD	(2,113)	3,127	(806)	(445)	-	-
Gilmanton SD	(652)	965	(249)	(137)	-	-
Goffstown SD	(4,162)	6,158	(1,588)	(874)	-	-
Goffstown Village Precinct	(7)	11	(5)	(2)	-	-
Governor Wentworth Reg SD	(4,525)	6,696	(1,727)	(951)	-	-
Grafton County	(2,666)	3,944	(1,017)	(560)	-	-
Grantham SD	(456)	675	(174)	(96)	-	-
Great Bay Elearning School	(190)	281	(72)	(40)	-	-
Greenland SD	(755)	1,118	(288)	(160)	-	-
Grs Coop SD	(661)	978	(252)	(139)	-	-
Hampstead SD	(1,818)	2,690	(694)	(382)	-	-
Hampton Falls SD	(544)	805	(208)	(114)	-	-
Hampton SD - SAU 90	(2,092)	3,096	(798)	(440)	-	-
Hanover SD	(1,008)	1,491	(385)	(211)	-	-
Harrisville SD	(118)	174	(45)	(24)	-	-
Haverhill Coop SD	(1,111)	1,644	(424)	(234)	-	-
Henniker SD	(612)	906	(234)	(129)	-	-
Hill SD	(75)	111	(29)	(15)	-	-
Hillsboro-Deering SD	(2,139)	3,165	(816)	(450)	-	-
Hillsborough County	(4,612)	6,824	(1,760)	(969)	-	-
Hinsdale SD	(957)	1,416	(365)	(201)	-	-
Holderness SD	(379)	561	(145)	(80)	-	-
Hollis SD	(1,325)	1,960	(506)	(277)	-	-
Hollis-Brookline Coop	(2,136)	3,160	(815)	(448)	-	-
Hooksett Public Library	(21)	32	(8)	(5)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Entity	Schedule of Deferred Inflows and Outflows					
	2025	2026	2027	2028	2029	Thereafter
Hooksett SD	\$ (1,909)	\$ 2,824	\$ (728)	\$ (401)	\$ -	\$ -
Hooksett Sewer Commission	(23)	34	(9)	(5)	-	-
Hooksett Village Wtr Precinct	(20)	30	(8)	(4)	-	-
Hopkinton SD	(1,835)	2,716	(700)	(387)	-	-
Hudson SD	(4,634)	6,858	(1,768)	(975)	-	-
Inter-Lakes SD	(2,244)	3,320	(856)	(471)	-	-
Jackson SD	(103)	153	(39)	(23)	-	-
Jaffrey-Rindge Coop SD	(2,116)	3,132	(808)	(445)	-	-
John Stark SD	(1,022)	1,512	(390)	(215)	-	-
Kearsarge Reg SD - SAU 65	(3,611)	5,343	(1,378)	(759)	-	-
Keene SD	(5,042)	7,461	(1,924)	(1,060)	-	-
Kensington SD	(338)	500	(129)	(71)	-	-
Laconia Housing & Redevelopmnt	(90)	134	(35)	(19)	-	-
Laconia SD	(3,207)	4,745	(1,224)	(673)	-	-
Laconia Water Works	(57)	84	(22)	(11)	-	-
Lafayette Reg SD	(258)	382	(98)	(55)	-	-
Lakes Region Mutual Fire Aid	(37)	55	(14)	(8)	-	-
Lakes Region Planning Comm.	(16)	24	(6)	(4)	-	-
Land & Comm Heritage Inv Prog	(29)	42	(11)	(5)	-	-
Landaff SD	(15)	23	(6)	(4)	-	-
Langdon Public Library	(3)	3	(1)	(1)	-	-
Lebanon SD	(3,784)	5,599	(1,444)	(795)	-	-
Lempster SD	(184)	273	(70)	(40)	-	-
Lincoln-Woodstock Coop SD	(647)	958	(247)	(137)	-	-
Lisbon Reg SD	(578)	855	(220)	(122)	-	-
Litchfield SD	(2,017)	2,985	(770)	(424)	-	-
Littleton Public Library	(9)	13	(5)	(2)	-	-
Littleton SD	(1,362)	2,015	(520)	(286)	-	-
Littleton Water & Light	(68)	100	(26)	(14)	-	-
Londonderry SD	(7,219)	10,682	(2,755)	(1,517)	-	-
Lower Bartlett Water Precinct	(9)	13	(5)	(2)	-	-
Lyme SD	(468)	692	(178)	(98)	-	-
Madison SD	(271)	402	(104)	(57)	-	-
Manchester SD	(19,399)	28,705	(7,402)	(4,078)	-	-
Marlborough SD	(297)	440	(113)	(63)	-	-
Marlow SD	(67)	98	(25)	(13)	-	-
Mascenic Reg SD	(1,475)	2,182	(563)	(309)	-	-
Mascoma Valley Regional SD	(1,947)	2,881	(743)	(409)	-	-
Mason SD (SAU 89)	(145)	215	(55)	(31)	-	-
Meriden Village Water District	(3)	3	(1)	(1)	-	-
Merrimack SD	(6,132)	9,074	(2,340)	(1,289)	-	-
Merrimack Valley SD	(4,146)	6,135	(1,582)	(872)	-	-
Merrimack Village District	(61)	90	(23)	(13)	-	-
Middleton SD	(186)	276	(71)	(40)	-	-
Milan SD	(124)	184	(48)	(26)	-	-
Milford Area Communication Ctr	(20)	30	(8)	(4)	-	-
Milford SD	(3,477)	5,145	(1,327)	(731)	-	-
Milton SD	(676)	1,000	(258)	(142)	-	-
Monadnock Reg SD- SAU 93	(2,438)	3,608	(930)	(513)	-	-
Monroe SD	(251)	371	(96)	(52)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows

Entity	2025	2026	2027	2028	2029	Thereafter
Mont Vernon SD	\$ (394)	\$ 583	\$ (150)	\$ (83)	\$ -	\$ -
Moultonborough SD - SAU 45	(1,269)	1,878	(484)	(267)	-	-
Mountain Lakes District	(3)	3	(1)	(1)	-	-
Nashua Airport Authority	(16)	24	(6)	(4)	-	-
Nashua Housing Redevelop Auth	(76)	112	(29)	(16)	-	-
Nelson SD	(99)	146	(38)	(20)	-	-
New Boston SD	(738)	1,092	(282)	(155)	-	-
New Castle SD	(82)	121	(31)	(17)	-	-
New London-Springfield Wtr Sys	(10)	14	(5)	(2)	-	-
Newfields SD	(234)	347	(89)	(50)	-	-
Newfound Area SD	(1,929)	2,854	(736)	(405)	-	-
Newington SD	(117)	172	(44)	(24)	-	-
Newmarket Housing Authority	(10)	14	(5)	(2)	-	-
Newmarket SD	(2,059)	3,046	(786)	(432)	-	-
Newport SD	(1,424)	2,108	(544)	(300)	-	-
Next Charter School	(118)	175	(45)	(25)	-	-
NH Municipal Bond Bank	(14)	20	(5)	(3)	-	-
NH Retirement System	-	-	-	-	-	-
North Conway Wtr Precinct	(132)	196	(51)	(28)	-	-
North Country Charter Academy	(59)	87	(23)	(12)	-	-
North Country Edu Srvc Ag Inc	(67)	99	(26)	(14)	-	-
North Hampton SD	(865)	1,281	(330)	(183)	-	-
Northumberland SD	(577)	854	(220)	(122)	-	-
Northwood SD	(614)	908	(234)	(129)	-	-
Nottingham SD	(774)	1,146	(295)	(164)	-	-
Oyster River Coop SD	(4,182)	6,188	(1,596)	(879)	-	-
Pease Development Authority	(488)	722	(186)	(103)	-	-
Pelham SD	(2,564)	3,794	(978)	(539)	-	-
Pembroke SD	(2,475)	3,663	(944)	(521)	-	-
Pemi Baker Coop	(1,193)	1,766	(455)	(252)	-	-
Piermont SD	(101)	150	(39)	(21)	-	-
Pittsburg SD	(240)	354	(91)	(50)	-	-
Pittsfield SD	(817)	1,209	(312)	(172)	-	-
Plainfield SD	(467)	692	(178)	(99)	-	-
Plaistow Public Library	(9)	14	(6)	(2)	-	-
Plymouth SD	(873)	1,291	(333)	(183)	-	-
Plymouth Village Water & Sewer	(34)	50	(13)	(7)	-	-
Portsmouth Housing Authority	(122)	180	(46)	(26)	-	-
Portsmouth SD	(6,001)	8,880	(2,290)	(1,262)	-	-
Profile SD	(488)	723	(186)	(104)	-	-
Prospect Mountain High School	(904)	1,338	(345)	(190)	-	-
Raymond SD	(1,994)	2,951	(761)	(419)	-	-
Rivendell Interstate SD	(268)	397	(102)	(57)	-	-
Rochester SD	(5,843)	8,646	(2,230)	(1,228)	-	-
Rockingham County	(4,412)	6,528	(1,683)	(927)	-	-
Rockingham Planning Comm	(22)	33	(9)	(5)	-	-
Rollinsford SD	(254)	376	(97)	(53)	-	-
Rumney SD	(218)	322	(83)	(45)	-	-
Rye SD	(1,118)	1,654	(426)	(235)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2025	2026	2027	2028	2029	Thereafter
Rye Water District	\$ (14)	\$ 21	\$ (5)	\$ (4)	\$ -	\$ -
Salem Housing Authority	(19)	27	(7)	(3)	-	-
Salem SD	(6,519)	9,646	(2,487)	(1,371)	-	-
Sanborn Regional SD	(2,730)	4,039	(1,042)	(573)	-	-
Sanbornton Public Library	(5)	7	(3)	(1)	-	-
Sandown Public Library	(4)	4	(2)	(1)	-	-
SAU 02	(59)	87	(22)	(13)	-	-
SAU 03	(1,925)	2,849	(735)	(405)	-	-
SAU 06	(66)	97	(25)	(13)	-	-
SAU 07	(43)	64	(17)	(9)	-	-
SAU 09	(83)	122	(32)	(16)	-	-
SAU 13	(40)	59	(15)	(8)	-	-
SAU 15	(74)	109	(28)	(15)	-	-
SAU 16	(127)	189	(49)	(27)	-	-
SAU 19	(102)	151	(39)	(21)	-	-
SAU 20	(54)	80	(21)	(11)	-	-
SAU 21	(96)	142	(37)	(20)	-	-
SAU 23	(195)	288	(74)	(41)	-	-
SAU 24	(146)	215	(56)	(29)	-	-
SAU 29	(123)	183	(47)	(27)	-	-
SAU 34	(36)	53	(14)	(7)	-	-
SAU 35	(38)	56	(14)	(8)	-	-
SAU 39	(141)	209	(54)	(30)	-	-
SAU 41	(92)	136	(35)	(19)	-	-
SAU 42	(16,580)	24,533	(6,326)	(3,485)	-	-
SAU 46	(37)	54	(14)	(7)	-	-
SAU 48	(99)	147	(38)	(21)	-	-
SAU 50	(87)	129	(33)	(19)	-	-
SAU 53	(498)	737	(190)	(105)	-	-
SAU 58	(15)	22	(6)	(3)	-	-
SAU 67	(74)	109	(28)	(15)	-	-
SAU 70	(80)	119	(31)	(17)	-	-
Seabrook SD	(1,604)	2,374	(612)	(338)	-	-
Seacoast Charter School	(233)	345	(89)	(49)	-	-
Shaker Regional SD - SAU 80	(2,141)	3,168	(817)	(450)	-	-
Somersworth Housing Authority	(33)	49	(13)	(7)	-	-
Somersworth SD	(2,067)	3,058	(789)	(434)	-	-
Souhegan Coop SD	(1,592)	2,355	(607)	(334)	-	-
South Hampton SD	(216)	320	(83)	(45)	-	-
Southern NH Planning Comm	(37)	55	(14)	(8)	-	-
Stark SD	(40)	59	(15)	(8)	-	-
State of New Hampshire	(127,976)	189,363	(48,785)	(26,896)	-	-
Stewartstown SD	(112)	165	(43)	(23)	-	-
Stoddard SD	(92)	136	(35)	(19)	-	-
Strafford County	(5,504)	8,145	(2,100)	(1,158)	-	-
Strafford SD	(528)	782	(202)	(111)	-	-
Stratford SD	(123)	182	(47)	(26)	-	-
Stratham SD	(1,216)	1,799	(464)	(255)	-	-
Sullivan County	(1,483)	2,195	(566)	(312)	-	-

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Schedule of Deferred Inflows and Outflows						
Entity	2025	2026	2027	2028	2029	Thereafter
Sunapee SD	\$ (1,041)	\$ 1,540	\$ (397)	\$ (219)	\$ -	\$ -
Swnh District Fire Mutual Aid	(95)	140	(36)	(20)	-	-
Tamworth SD	(457)	676	(174)	(96)	-	-
Thornton Public School Library	(2)	2	(1)	-	-	-
Thornton SD	(447)	662	(171)	(94)	-	-
Tilton-Northfield Fire Dist	(797)	1,179	(304)	(167)	-	-
Timberlane Reg SD	(5,804)	8,587	(2,214)	(1,219)	-	-
Town of Alexandria	(67)	99	(26)	(13)	-	-
Town of Allenstown	(463)	686	(177)	(98)	-	-
Town of Alstead	(65)	96	(25)	(13)	-	-
Town of Alton	(880)	1,302	(336)	(185)	-	-
Town of Amherst	(836)	1,238	(319)	(177)	-	-
Town of Andover	(70)	104	(27)	(15)	-	-
Town of Antrim	(214)	316	(82)	(44)	-	-
Town of Ashland	(255)	377	(97)	(54)	-	-
Town of Atkinson	(510)	755	(195)	(107)	-	-
Town of Auburn	(546)	807	(208)	(114)	-	-
Town of Barnstead	(376)	556	(143)	(79)	-	-
Town of Barrington	(693)	1,026	(265)	(146)	-	-
Town of Bartlett	(181)	268	(69)	(38)	-	-
Town of Bath	(29)	43	(11)	(6)	-	-
Town of Bedford	(3,455)	5,113	(1,318)	(727)	-	-
Town of Belmont	(1,150)	1,701	(439)	(241)	-	-
Town of Bennington	(90)	133	(34)	(19)	-	-
Town of Bethlehem	(205)	303	(78)	(43)	-	-
Town of Boscawen	(267)	395	(102)	(56)	-	-
Town of Bow	(852)	1,261	(325)	(179)	-	-
Town of Bradford	(154)	229	(59)	(33)	-	-
Town of Brentwood	(539)	798	(206)	(113)	-	-
Town of Bristol	(778)	1,151	(297)	(163)	-	-
Town of Brookline	(477)	706	(182)	(100)	-	-
Town of Campton	(519)	768	(198)	(109)	-	-
Town of Canaan	(295)	437	(113)	(62)	-	-
Town of Candia	(229)	339	(87)	(49)	-	-
Town of Canterbury	(88)	130	(34)	(18)	-	-
Town of Carroll	(228)	338	(87)	(49)	-	-
Town of Center Harbor	(180)	266	(69)	(37)	-	-
Town of Charlestown	(248)	368	(95)	(53)	-	-
Town of Chester	(450)	666	(172)	(94)	-	-
Town of Chesterfield	(193)	285	(74)	(40)	-	-
Town of Chichester	(199)	294	(76)	(41)	-	-
Town of Clarksville	(2)	2	(1)	-	-	-
Town of Colebrook	(209)	309	(80)	(43)	-	-
Town of Conway	(1,120)	1,658	(427)	(237)	-	-
Town of Cornish	(48)	71	(18)	(10)	-	-
Town of Croydon	(3)	3	(1)	(1)	-	-
Town of Danville	(239)	354	(91)	(51)	-	-
Town of Deerfield	(317)	469	(121)	(67)	-	-
Town of Deering	(17)	26	(7)	(4)	-	-
Town of Derry	(6,163)	9,120	(2,352)	(1,296)	-	-

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# Schedule of Deferred Inflows and Outflows by Year – OPEB

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Entity	2025	2026	2027	2028	2029	Thereafter
Town of Dorchester	\$ (5)	\$ 7	\$ (3)	\$ (1)	\$ -	\$ -
Town of Dublin	(127)	188	(49)	(26)	-	-
Town of Dunbarton	(204)	302	(78)	(43)	-	-
Town of Durham	(2,209)	3,269	(843)	(465)	-	-
Town of East Kingston	(228)	338	(87)	(49)	-	-
Town of Effingham	(67)	100	(26)	(15)	-	-
Town of Enfield	(309)	457	(118)	(65)	-	-
Town of Epping	(1,064)	1,575	(406)	(224)	-	-
Town of Epsom	(399)	590	(152)	(84)	-	-
Town of Exeter	(2,475)	3,661	(944)	(519)	-	-
Town of Farmington	(638)	944	(243)	(134)	-	-
Town of Fitzwilliam	(136)	202	(52)	(29)	-	-
Town of Francestown	(38)	56	(15)	(7)	-	-
Town of Franconia	(117)	174	(45)	(25)	-	-
Town of Freedom	(118)	175	(45)	(25)	-	-
Town of Fremont	(221)	327	(84)	(47)	-	-
Town of Gildford	(1,787)	2,645	(682)	(376)	-	-
Town of Gilmanton	(432)	639	(165)	(90)	-	-
Town of Goffstown	(2,413)	3,571	(921)	(507)	-	-
Town of Gorham	(367)	543	(140)	(77)	-	-
Town of Goshen	(8)	12	(5)	(2)	-	-
Town of Grafton	(47)	69	(18)	(9)	-	-
Town of Grantham	(228)	337	(87)	(48)	-	-
Town of Greenfield	(132)	195	(50)	(28)	-	-
Town of Greenland	(636)	941	(243)	(133)	-	-
Town of Greenville	(198)	293	(76)	(41)	-	-
Town of Groton	(4)	4	(2)	(1)	-	-
Town of Hampstead	(789)	1,167	(301)	(165)	-	-
Town of Hampton	(4,234)	6,265	(1,616)	(890)	-	-
Town of Hampton Falls	(293)	433	(112)	(61)	-	-
Town of Hancock	(85)	126	(32)	(19)	-	-
Town of Hanover	(2,190)	3,241	(836)	(460)	-	-
Town of Harrisville	(39)	58	(15)	(8)	-	-
Town of Haverhill	(279)	413	(107)	(58)	-	-
Town of Hebron	(47)	69	(18)	(9)	-	-
Town of Henniker	(443)	655	(169)	(93)	-	-
Town of Hill	(22)	33	(8)	(5)	-	-
Town of Hillsborough	(667)	987	(254)	(141)	-	-
Town of Hinsdale	(315)	467	(120)	(67)	-	-
Town of Holderness	(297)	439	(113)	(62)	-	-
Town of Hollis	(1,246)	1,844	(475)	(263)	-	-
Town of Hooksett	(2,469)	3,654	(942)	(520)	-	-
Town of Hopkinton	(654)	967	(249)	(137)	-	-
Town of Hudson	(4,589)	6,790	(1,751)	(964)	-	-
Town of Jackson	(166)	246	(63)	(36)	-	-
Town of Jaffrey	(594)	878	(227)	(124)	-	-
Town of Jefferson	(6)	9	(4)	(1)	-	-
Town of Kensington	(259)	383	(99)	(54)	-	-
Town of Kingston	(647)	958	(247)	(137)	-	-
Town of Lancaster	(340)	504	(130)	(72)	-	-

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

# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2025	2026	2027	2028	2029	Thereafter
Town of Landaff	\$ (3)	\$ 3	\$ (1)	\$ (1)	\$ -	\$ -
Town of Lee	(447)	661	(171)	(93)	-	-
Town of Lempster	(12)	18	(5)	(2)	-	-
Town of Lincoln	(491)	727	(187)	(104)	-	-
Town of Lisbon	(129)	190	(49)	(26)	-	-
Town of Litchfield	(539)	798	(206)	(113)	-	-
Town of Littleton	(1,247)	1,845	(476)	(262)	-	-
Town of Londonderry	(5,566)	8,236	(2,124)	(1,170)	-	-
Town of Loudon	(464)	687	(177)	(98)	-	-
Town of Lyme	(77)	114	(29)	(17)	-	-
Town of Lyndeborough	(48)	71	(18)	(10)	-	-
Town of Madison	(162)	240	(62)	(34)	-	-
Town of Marlborough	(120)	177	(46)	(24)	-	-
Town of Marlow	(11)	16	(6)	(2)	-	-
Town of Mason	(108)	160	(41)	(23)	-	-
Town of Meredith	(787)	1,165	(300)	(166)	-	-
Town of Merrimack	(4,595)	6,799	(1,753)	(966)	-	-
Town of Middleton	(101)	149	(38)	(21)	-	-
Town of Milford	(1,527)	2,260	(583)	(321)	-	-
Town of Milton	(403)	597	(154)	(85)	-	-
Town of Monroe	(7)	10	(4)	(1)	-	-
Town of Mont Vernon	(172)	255	(66)	(36)	-	-
Town of Moultonborough	(804)	1,189	(307)	(168)	-	-
Town of Nelson	(16)	24	(6)	(4)	-	-
Town of New Boston	(406)	600	(155)	(84)	-	-
Town of New Castle	(296)	437	(113)	(61)	-	-
Town of New Durham	(185)	273	(71)	(38)	-	-
Town of New Hampton	(232)	343	(89)	(48)	-	-
Town of New Ipswich	(179)	265	(68)	(38)	-	-
Town of New London	(581)	860	(222)	(122)	-	-
Town of Newbury	(192)	284	(73)	(41)	-	-
Town of Newfields	(212)	313	(81)	(44)	-	-
Town of Newington	(942)	1,394	(360)	(198)	-	-
Town of Newmarket	(697)	1,032	(266)	(147)	-	-
Town of Newport	(816)	1,207	(311)	(171)	-	-
Town of Newton	(258)	382	(99)	(54)	-	-
Town of North Hampton	(1,072)	1,586	(409)	(225)	-	-
Town of Northfield	(240)	355	(91)	(51)	-	-
Town of Northumberland	(165)	244	(63)	(34)	-	-
Town of Northwood	(399)	591	(152)	(85)	-	-
Town of Nottingham	(412)	610	(157)	(87)	-	-
Town of Orford	(54)	80	(21)	(11)	-	-
Town of Ossipee	(413)	611	(157)	(87)	-	-
Town of Pelham	(2,420)	3,580	(923)	(508)	-	-
Town of Pembroke	(518)	767	(198)	(109)	-	-
Town of Peterborough	(878)	1,300	(335)	(185)	-	-
Town of Piermont	(49)	73	(19)	(10)	-	-
Town of Pittsburg	(47)	70	(18)	(10)	-	-
Town of Pittsfield	(377)	557	(144)	(78)	-	-
Town of Plainfield	(155)	230	(59)	(33)	-	-

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

# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2025	2026	2027	2028	2029	Thereafter
Town of Plaistow	\$ (952)	\$ 1,409	\$ (363)	\$ (201)	\$ -	\$ -
Town of Plymouth	(1,056)	1,562	(403)	(221)	-	-
Town of Raymond	(928)	1,373	(354)	(195)	-	-
Town of Rindge	(397)	587	(151)	(83)	-	-
Town of Rollinsford	(160)	237	(61)	(34)	-	-
Town of Rumney	(76)	113	(29)	(17)	-	-
Town of Rye	(1,163)	1,721	(444)	(244)	-	-
Town of Salem	(7,373)	10,910	(2,813)	(1,550)	-	-
Town of Salisbury	(4)	4	(2)	(1)	-	-
Town of Sanbornton	(399)	590	(152)	(84)	-	-
Town of Sandown	(333)	492	(127)	(69)	-	-
Town of Sandwich	(120)	178	(46)	(25)	-	-
Town of Seabrook	(3,767)	5,575	(1,437)	(793)	-	-
Town of Shelburne	(5)	8	(4)	(1)	-	-
Town of South Hampton	(36)	53	(14)	(7)	-	-
Town of Springfield	(101)	149	(38)	(21)	-	-
Town of Stewartstown	(2)	2	(1)	-	-	-
Town of Strafford	(337)	498	(128)	(71)	-	-
Town of Stratford	(5)	7	(3)	(1)	-	-
Town of Stratham	(587)	869	(224)	(124)	-	-
Town of Sugar Hill	(96)	143	(37)	(21)	-	-
Town of Sunapee	(304)	450	(116)	(64)	-	-
Town of Sutton	(157)	233	(60)	(34)	-	-
Town of Swanzey	(442)	653	(168)	(92)	-	-
Town of Tamworth	(126)	187	(48)	(27)	-	-
Town of Thornton	(204)	302	(78)	(43)	-	-
Town of Tilton	(487)	720	(186)	(102)	-	-
Town of Troy	(133)	196	(51)	(27)	-	-
Town of Tuftonboro	(292)	432	(111)	(62)	-	-
Town of Unity	(7)	10	(4)	(1)	-	-
Town of Wakefield	(667)	987	(254)	(141)	-	-
Town of Walpole	(276)	409	(105)	(59)	-	-
Town of Warner	(119)	176	(45)	(25)	-	-
Town of Warren	(27)	40	(10)	(6)	-	-
Town of Washington	(47)	70	(18)	(10)	-	-
Town of Waterville Valley	(371)	550	(142)	(79)	-	-
Town of Weare	(717)	1,061	(274)	(150)	-	-
Town of Webster	(53)	79	(20)	(12)	-	-
Town of Westmoreland	(9)	13	(5)	(2)	-	-
Town of Whitefield	(247)	366	(94)	(53)	-	-
Town of Wilmot	(59)	88	(23)	(13)	-	-
Town of Wilton	(310)	458	(118)	(65)	-	-
Town of Winchester	(173)	255	(66)	(35)	-	-
Town of Windham	(2,341)	3,464	(893)	(492)	-	-
Town of Wolfeboro	(1,287)	1,905	(491)	(271)	-	-
Town of Woodstock	(277)	409	(106)	(57)	-	-
Unity SD	(172)	254	(66)	(35)	-	-
Village District of Eastman	(17)	26	(7)	(4)	-	-

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

# Schedule of Deferred Inflows and Outflows by Year – OPEB

Schedule of Deferred Inflows and Outflows						
Entity	2025	2026	2027	2028	2029	Thereafter
Village District of Edelweiss	\$ (8)	\$ 12	\$ (5)	\$ (2)	\$ -	\$ -
Virtual Lrng Acad Charter Schl	(862)	1,276	(329)	(182)	-	-
Wakefield SD	(647)	958	(247)	(137)	-	-
Warner Village Water District	(6)	9	(4)	(1)	-	-
Warren SD	(145)	215	(56)	(30)	-	-
Washington SD	(84)	125	(32)	(18)	-	-
Waterville Estates Village Dis	(38)	56	(14)	(8)	-	-
Waterville Valley SD	(112)	166	(43)	(24)	-	-
Weare SD	(1,245)	1,842	(475)	(262)	-	-
Weeks Public Library	(5)	8	(4)	(1)	-	-
Wentworth SD	(130)	192	(50)	(27)	-	-
Westmoreland SD	(205)	304	(78)	(44)	-	-
White Mountains Reg SD	(1,793)	2,653	(684)	(377)	-	-
Wilton-Lyndeborough Coop SD	(876)	1,297	(334)	(185)	-	-
Winchester SD	(516)	763	(197)	(108)	-	-
Windham SD	(4,642)	6,868	(1,771)	(975)	-	-
Winnacunnet Coop SD	(2,573)	3,807	(982)	(540)	-	-
Winnisquam Reg SD	(1,888)	2,793	(720)	(397)	-	-
Woodsville Fire District	(47)	70	(18)	(10)	-	-
<b>Total for All Entities</b>	<b>\$ (656,946)</b>	<b>\$ 972,067</b>	<b>\$ (250,665)</b>	<b>\$ (138,084)</b>	<b>\$ -</b>	<b>\$ -</b>

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

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



## SECTION C

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### **GLOSSARY OF TERMS**

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

## Glossary of Terms

<b><i>Actuarial Accrued Liability (AAL)</i></b>	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."
<b><i>Actuarial Assumptions</i></b>	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.
<b><i>Accrued Service</i></b>	Service credited under the system which was rendered before the date of the actuarial valuation.
<b><i>Actuarial Equivalent</i></b>	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.
<b><i>Actuarial Cost Method</i></b>	A mathematical budgeting procedure for allocating the dollar amount of the actuarial present value of the pension trust benefits between future normal cost and actuarial accrued liability. The actuarial cost method may also be referred to as the actuarial funding method.
<b><i>Actuarial Gain (Loss)</i></b>	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.
<b><i>Actuarial Present Value (APV)</i></b>	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.
<b><i>Actuarial Valuation</i></b>	The actuarial valuation report determines, as of the actuarial valuation date, the service cost, total pension liability, and related actuarial present value of projected benefit payments for pensions.
<b><i>Actuarial Valuation Date</i></b>	The date as of which an actuarial valuation is performed.
<b><i>Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)</i></b>	A calculated contribution into a defined benefit pension plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.



## Glossary of Terms

<b><i>Amortization Payment</i></b>	The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.
<b><i>Amortization Method</i></b>	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).
<b><i>Cost-of-Living Adjustments</i></b>	Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.
<b><i>Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (cost-sharing pension plan)</i></b>	A multiple-employer defined benefit pension plan in which the pension obligations to the employees of more than one employer are pooled and pension plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension (OPEB) plan.
<b><i>Covered-Employee Payroll</i></b>	The payroll of covered employees, which is typically only the pensionable pay. Total payroll of covered employees may differ if some items of pay are non-pensionable.
<b><i>Deferred Inflows and Outflows</i></b>	The deferred inflows and outflows of pension resources are amounts used under GASB Statement Nos. 68 and 75 in developing the annual pension expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in pension expense should be included in the deferred inflows or outflows of resources.
<b><i>Discount Rate</i></b>	<p>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:</p> <ol style="list-style-type: none"><li>1. The benefit payments to be made while the pension plans’ fiduciary net position is projected to be greater than the benefit payments that are projected to be made in the period; and</li><li>2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.</li></ol>

## Glossary of Terms

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

## Glossary of Terms

<b>Normal Cost</b>	The actuarial present value of the pension trust benefits allocated to the current year by the actuarial cost method.
<b>Other Postemployment Benefits (OPEB)</b>	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 postemployment benefits do not include termination benefits.
<b>Real Rate of Return</b>	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
<b>Service Cost</b>	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
<b>Total Pension (OPEB) Expense</b>	<p>The total pension expense is the sum of the following items that are recognized at the end of the employer's fiscal year:</p> <ol style="list-style-type: none"><li>1. Service Cost</li><li>2. Interest on the Total Pension (OPEB) Liability</li><li>3. Current-Period Benefit Changes</li><li>4. Member Contributions (made negative for addition here)</li><li>5. Projected Earnings on Plan Investments (made negative for addition here)</li><li>6. Pension (OPEB) Plan Administrative Expense</li><li>7. Other Changes in Plan Fiduciary Net Position</li><li>8. Recognition of Outflow (Inflow) of Resources due to Liabilities</li><li>9. Recognition of Outflow (Inflow) of Resources due to Assets</li></ol>
<b>Total Pension Liability (TPL)</b>	The TPL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
<b>Total OPEB Liability (TOL)</b>	The TOL is the portion of the actuarial present value of projected medical subsidy benefit payments that is attributed to past periods of member service.
<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	The UAAL is the difference between actuarial accrued liability and valuation assets.
<b>Valuation Assets</b>	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement Nos. 67, 68, 74 and 75, the valuation assets are equal to the market value of assets.