



**NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations and Schedule of Pension
Amounts by Employer

June 30, 2019

(With Independent Auditors' Report Thereon)

Independent Auditor's Report

To the Board of Trustees
New Hampshire Retirement System

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the New Hampshire Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the "Plan") as of and for the year ended June 30, 2019 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources (excluding contributions made subsequent to June 30, 2019), total deferred inflows of resources, and total pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2019 and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities in the New Hampshire Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan as of and for the year ended June 30, 2019 in accordance with accounting principles generally accepted in the United States of America.

To the Board of Trustees
New Hampshire Retirement System

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System (the "System") as of and for the year ended June 30, 2019, and our report thereon, dated December 4, 2019, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Plante & Moran, PLLC

January 16, 2020

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Albany - Emp	\$ 4,839	0.00111195%
Alexandria - Emp/Pol	50,980	0.01171465%
Allenstown - Emp/Fire/Pol	271,092	0.06229399%
Allenstown Sd - (Sau 53)	383,431	0.08810827%
Alstead - Police	28,710	0.00659725%
Alton - Emp/Fire/Pol	464,330	0.10669798%
Alton Sd - Emp/Teach	630,478	0.14487698%
Amherst - Fire/Pol	415,805	0.09554746%
Amherst Sd - (Sau 39)	1,916,022	0.44028101%
Andover - Police	17,549	0.00403257%
Andover Sd - (Sau 46)	260,917	0.05995589%
Androscoggin Valley Reg Refuse	69,976	0.01607972%
Antrim - Emp/Pol	161,430	0.03709486%
Ashland - Emp/Pol	126,340	0.02903156%
Ashland Electric Dept - Emp	30,535	0.00701661%
Ashland Sd - (Sau 02)	229,681	0.05277819%
Atkinson - Emp/Police	197,420	0.04536497%
Auburn - Emp/Fire/Pol	274,145	0.06299554%
Auburn Sd - (Sau 15)	570,624	0.13112319%
Barnstead - Emp/Fire/Pol	207,702	0.04772766%
Barnstead Sd - Emp/Teach	558,781	0.12840179%
Barrington - Emp/Pol/Fire	362,696	0.08334359%
Barrington Sd - Emp/Teach	1,110,657	0.25521689%
Bartlett - Fire/Pol	66,896	0.01537197%
Bartlett Sd - (Sau 09)	370,715	0.08518627%
Bath Sd - (Sau 23)	82,651	0.01899230%
Bcep Solid Waste District	30,461	0.00699961%
Bedford - Emp/Fire/Pol	1,926,893	0.44277905%
Bedford Sd - Emp/Teach	4,753,822	1.09237657%
Belknap County - Emp/Pol	1,214,705	0.27912599%
Belknap County Conserv. Dist	6,072	0.00139528%
Belmont - Emp/Fire/Pol	592,536	0.13615833%
Bennington - Emp/Pol	63,801	0.01466078%
Berlin - Emp/Fire/Pol	1,071,741	0.24627442%
Berlin Housing Authority - Emp	27,812	0.00639089%
Berlin Water Works - Emp	71,906	0.01652322%
Bethlehem - Emp/Fir/Pol	136,398	0.03134278%
Bethlehem Sd - (Sau 35)	221,159	0.05081993%
Boscawen - Emp/Pol	179,304	0.04120211%
Bow - Emp/Fire/Pol	571,702	0.13137090%
Bow Sd - Emp/Teach (Sau 67)	2,098,165	0.48213549%
Bradford - Police	49,538	0.01138329%
Brentwood - Emp/Fire/Pol	167,571	0.03850599%
Brentwood Sd - (Sau 16)	346,089	0.07952749%
Bristol - Emp/Fire/Pol	369,000	0.08479218%
Brookline - Emp/Fire/Pol	252,989	0.05813412%
Brookline Public Library - Emp	8,369	0.00192311%

NEW HAMPSHIRE RETIREMENT SYSTEM
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 Schedule of Employer Allocations
 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Brookline Sd - (Sau 41)	\$ 628,402	0.14439994%
Campton - Emp/Pol/Fire	178,905	0.04111042%
Campton Sd - (Sau 48)	431,492	0.09915217%
Campton/Thornton Fire Dept	34,347	0.00789257%
Canaan - Emp/Pol	179,591	0.04126806%
Candia - Police	95,752	0.02200277%
Candia Sd - (Sau 15)	356,523	0.08192511%
Canterbury - Emp/Pol/Fire	67,848	0.01559073%
Carroll - Emp/Fire/Pol	110,561	0.02540571%
Carroll County - Emp/Pol	1,291,929	0.29687123%
Center Conway Fire Precinct	15,451	0.00355047%
Center Harbor - Police	51,275	0.01178244%
Central Hooksett Water Precinct	24,330	0.00559077%
Charlestown - Emp/Pol	188,364	0.04328400%
Cheshire County - Emp/Pol	1,915,613	0.44018702%
Chester - Emp/Fire/Pol	229,826	0.05281151%
Chester Sd - (Sau 82)	505,966	0.11626548%
Chesterfield - Emp/Pol	152,451	0.03503158%
Chesterfield Sd - (Sau 29)	323,432	0.07432115%
Chichester - Emp/Pol	100,555	0.02310644%
Chichester Sd - (Sau 53)	283,252	0.06508823%
Claremont - Emp/Fire/Pol	1,029,716	0.23661753%
Claremont Sd - (Sau 06)	1,904,746	0.43768991%
Clarksville - Emp	4,346	0.00099866%
Cocheco Academy Of The Arts	28,025	0.00643984%
Colebrook - Emp/Pol	162,096	0.03724790%
Colebrook Sd - (Sau 07)	362,318	0.08325673%
Community College System Of Nh	4,789,386	1.10054879%
Concord - Emp/Fire/Pol	5,757,092	1.32291710%
Concord Sd - Emp/Teach	5,711,281	1.31239023%
Contoocook Valley Sd	3,142,012	0.72200017%
Conway - Emp/Pol	785,851	0.18058001%
Conway Sd - (Sau 09)	1,919,752	0.44113812%
Conway Village Fire District	132,175	0.03037238%
Cook Memorial Library	4,210	0.00096741%
Coos County - Emp/Pol	830,560	0.19085365%
Coos County Nursing Home - Emp	322,366	0.07407620%
Cornish - Emp	23,520	0.00540464%
Cornish Sd - (Sau 100)	134,880	0.03099396%
Croydon Sd - (Sau 99)	10,899	0.00250447%
Croydon-Emp	5,722	0.00131485%
Danville - Pol	78,576	0.01805591%
Deerfield - Emp/Pol	185,235	0.04256499%
Deerfield Sd - (Sau 53)	549,088	0.12617445%
Deering - Police	35,613	0.00818348%
Derry - Emp/Fire/Pol	3,712,840	0.85317023%
Derry Housing Authority - Emp	8,361	0.00192127%
Dorchester - Emp	1,807	0.00041523%
Dover - Emp/Fire/Pol/Teacher	6,955,018	1.59818746%

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 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Dover Housing Authority	\$ 140,315	0.03224286%
Dresden Sd - (Sau 70)	944,252	0.21697884%
Dublin - Emp/Fir/Pol	87,478	0.02010149%
Dunbarton - Emp/Pol	105,888	0.02433191%
Dunbarton Sd - (Sau 67)	213,924	0.04915741%
Durham - Emp/Fire/Pol	1,322,316	0.30385383%
East Kingston - Emp/Pol/Fire	100,801	0.02316297%
East Kingston Sd - (Sau 16)	197,862	0.04546653%
Effingham - Pol	36,405	0.00836547%
Enfield - Emp/Pol	251,869	0.05787676%
Epping - Emp/Fire/Pol	517,044	0.11881109%
Epping Sd - (Sau 14)	1,206,977	0.27735018%
Epsom - Emp/Fire/Pol	180,047	0.04137284%
Epsom Sd - (Sau 53)	424,094	0.09745219%
Errol Sd - (Sau 20)	22,820	0.00524379%
Exeter - Emp/Fire/Pol	1,597,072	0.36698977%
Exeter Reg Coop Sd - (Sau 16)	4,024,647	0.92482009%
Exeter Sd - (Sau 16)	1,498,732	0.34439231%
Fall Mountain Reg Sd	2,034,346	0.46747058%
Farmington - Fire/Pol	211,379	0.04857259%
Farmington Sd - (Sau 61)	1,098,207	0.25235602%
Fitzwilliam - Emp/Pol	77,340	0.01777189%
Francestown - Emp/Pol	23,502	0.00540050%
Franconia - Police	46,960	0.01079090%
Franklin - Emp/Fire/Pol	928,666	0.21339734%
Franklin Sd - (Sau 18)	991,018	0.22772515%
Freedom - Police/Fire	40,925	0.00940412%
Freedom Sd - (Sau 13)	103,394	0.02375882%
Fremont - Police	84,848	0.01949715%
Fremont Sd - (Sau 83)	458,530	0.10536520%
Gilford - Emp/Fire/Pol	870,088	0.19993676%
Gilford Sd - Emp/Teach	1,687,135	0.38768527%
Gilmanton - Emp/Fire/Pol	183,500	0.04216630%
Gilmanton Sd - Emp/Teach	555,268	0.12759454%
Goffstown - Emp/Fire/Pol	1,375,779	0.31613904%
Goffstown Sd - (Sau 19)	2,868,274	0.65909816%
Goffstown Village Water Prcnct	14,186	0.00325979%
Gorham - Emp/Fire/Pol	277,282	0.06371639%
Goshen - Emp/Pol	17,613	0.00404728%
Governor Wentworth Reg Sd	3,210,805	0.73780805%
Grafton - Emp/Pol	36,058	0.00828574%
Grafton County - Emp/Pol	2,184,904	0.50206717%
Grantham - Emp/Pol	135,797	0.03120467%
Grantham Sd (Sau75)	323,230	0.07427474%
Great Bay Elearning Charter Sc	110,369	0.02536160%
Greenfield - Emp/Pol	87,352	0.02007254%
Greenland - Emp/Pol/Fire	213,257	0.04900414%
Greenland Sd - (Sau 50)	476,217	0.10942948%
Greenville - Emp/Pol	109,984	0.02527313%

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Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Groton - Emp/Pol	\$ 11,138	0.00255939%
Grs Coop Sd - (Sau 20)	423,843	0.09739451%
Hampstead - Emp/Fire/Pol	361,876	0.08315517%
Hampstead Sd - (Sau 55)	1,226,224	0.28177293%
Hampton - Emp/Fire/Pol	2,281,621	0.52429168%
Hampton Falls - Emp/Fire/Pol	118,335	0.02719210%
Hampton Falls Sd - (Sau 21)	418,514	0.09616996%
Hampton Sd - (Sau 90)	1,564,494	0.35950370%
Hancock - Police	40,210	0.00923982%
Hanover - Emp/Fire/Pol	1,532,381	0.35212448%
Hanover Sd - (Sau 70)	754,641	0.17340829%
Harrisville - Police	15,622	0.00358977%
Harrisville Sd - (Sau 29)	72,074	0.01656182%
Haverhill - Emp/Pol	165,948	0.03813304%
Haverhill Coop Sd - (Sau 23)	825,507	0.18969253%
Hebron - Emp/Pol	22,931	0.00526929%
Henniker - Emp/Fire/Pol	298,516	0.06859573%
Henniker Sd - (Sau 24)	492,789	0.11323755%
Hill Sd - (Sau 103)	57,110	0.01312326%
Hillsboro-Deering Sd (Sau 34)	1,468,774	0.33750828%
Hillsborough - Fire/Pol	314,512	0.07227144%
Hillsborough County - Emp/Pol	4,027,850	0.92555610%
Hinsdale - Emp/Pol	217,313	0.04993616%
Hinsdale Sd - (Sau 92)	774,361	0.17793973%
Holderness - Emp/Fire/Pol	127,872	0.02938359%
Holderness Sd - (Sau 48)	258,772	0.05946299%
Hollis - Emp/Fire/Pol	632,027	0.14523293%
Hollis Sd - (Sau 41)	866,199	0.19904311%
Hollis-Brookline Coop (Sau 41)	1,487,653	0.34184647%
Hooksett - Emp/Fire/Police	1,385,672	0.31841235%
Hooksett Public Library - Emp	35,953	0.00826161%
Hooksett Sd - (Sau 15)	1,313,104	0.30173701%
Hooksett Sewer Commission	40,246	0.00924809%
Hooksett Village Water Precnct	34,347	0.00789257%
Hopkinton - Emp/Fire/Pol	399,265	0.09174675%
Hopkinton Sd - Emp/Teach	1,281,708	0.29452255%
Hudson - Emp/Fire/Pol	2,485,315	0.57109834%
Hudson Sd - Emp/Teach	3,391,496	0.77932888%
Inter-Lakes Sd - (Sau 02)	1,737,209	0.39919173%
Jackson - Emp/Pol/Fire	63,542	0.01460126%
Jackson Sd - (Sau 09)	83,268	0.01913408%
Jaffrey - Emp/Fire/Pol	442,845	0.10176096%
Jaffrey-Rindge Coop Sd	1,653,730	0.38000916%
Jefferson - Emp	11,530	0.00264947%
John Stark Reg Sd - (Sau 24)	886,260	0.20365290%
Kearsarge Reg Coop Sd	2,486,051	0.57126747%
Keene - Emp/Fire/Pol	3,103,365	0.71311951%
Keene Sd - (Sau 29)	3,778,102	0.86816673%
Kensington - Police	73,154	0.01680999%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Kensington Sd - (Sau 16)	\$ 175,346	0.04029260%
Kingston - Emp/Fire/Pol	282,115	0.06482696%
Laconia - Emp/Fire/Pol	2,069,034	0.47544150%
Laconia Housing & Redevelopmnt	118,984	0.02734123%
Laconia Sd - Empl/Teach	2,403,900	0.55239006%
Laconia Water Works - Emp	111,940	0.02572259%
Lafayette Reg Coop Sd (Sau 35)	178,098	0.04092498%
Lakes Region Mutual Fire Aid	74,977	0.01722890%
Lakes Region Planning Comm.	22,644	0.00520334%
Lancaster - Emp/Fire/Pol	232,118	0.05333819%
Landaff Sd - (Sau 35)	10,266	0.00235902%
Lebanon - Emp/Fire/Pol	2,156,652	0.49557516%
Lebanon Sd(Sau 88) - Emp/Teach	2,808,194	0.64529243%
Lee - Emp/Fire/Pol	245,488	0.05641047%
Lempster - Emp/Pol	22,231	0.00510844%
Lempster Sd Emp/Teachers	137,551	0.03160772%
Lincoln - Emp/Pol	251,831	0.05786802%
Lincoln-Woodstock Sd	528,349	0.12140885%
Lisbon - Police	50,789	0.01167076%
Lisbon Reg Sd - (Sau 35)	436,014	0.10019127%
Litchfield - Emp/Fire/Pol	393,753	0.09048016%
Litchfield Sd - Emp/Teach	1,486,422	0.34156360%
Littleton - Emp/Fire/Pol	502,062	0.11536838%
Littleton Public Library - Emp	15,000	0.00344684%
Littleton Sd - Emp/Teach	1,098,053	0.25232063%
Littleton Water & Light Dept	125,942	0.02894010%
Londonderry - Emp/Fire/Pol	3,093,546	0.71086321%
Londonderry Sd - Emp/Teach	5,302,514	1.21846002%
Loudon - Emp/Fire/Pol	251,695	0.05783677%
Lyme - Emp/Pol	82,451	0.01894634%
Lyme Sd - (Sau 76)	324,149	0.07448591%
Lyndeborough - Police	2,063	0.00047405%
Madison - Emp/Pol	117,607	0.02702481%
Madison Sd - (Sau 13)	206,072	0.04735310%
Manchester - Fire/Pol	10,963,622	2.51932104%
Manchester Sd - Empl/Teacher	12,723,379	2.92369405%
Marlborough - Emp/Pol	80,513	0.01850101%
Marlborough Sd - (Sau 29)	212,038	0.04872403%
Marlow - Emp	19,209	0.00441402%
Marlow Sd - (Sau 29)	46,542	0.01069485%
Mascenic Reg Sd - (Sau 87)	1,012,610	0.23268676%
Mascoma Valley Sd - Empl/Teach	1,548,573	0.35584523%
Mason - Police	49,616	0.01140122%
Mason Sd (Sau 89)	87,097	0.02001394%
Meredith - Emp/Fire/Pol	653,587	0.15018718%
Meriden Village Water District	5,718	0.00131393%
Merrimack - Emp/Fire/Pol	2,397,635	0.55095043%
Merrimack County - Emp/Pol	4,360,640	1.00202762%
Merrimack Sd - Emp/Teach	4,543,755	1.04410546%

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Employer Allocations
Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Merrimack Valley Sd (Sau 46)	\$ 2,692,966	0.61881429%
Merrimack Village District	103,969	0.02389094%
Middleton - Police	58,215	0.01337717%
Middleton Sd - Emp/Teach	119,182	0.02738673%
Milan Sd - (Sau 20)	84,968	0.01952472%
Milford - Emp/Fire/Pol	1,050,506	0.24139485%
Milford Area Communication Ctr	36,268	0.00833399%
Milford Sd - Empl/Teacher	2,739,557	0.62952039%
Milton - Emp/Fire/Pol	235,326	0.05407535%
Milton Sd - (Sau 64)	666,766	0.15321557%
Monadnock Reg Sd - (Sau 93)	2,048,011	0.47061064%
Monroe - Emp	8,628	0.00198262%
Monroe Sd - Emp/Tch	154,361	0.03547048%
Mont Vernon - Emp/Pol	87,865	0.02019042%
Mont Vernon Sd - (Sau 39)	228,717	0.05255668%
Moultonborough - Emp/Fire/Pol	463,586	0.10652702%
Moultonborough Sd - Emp/Teach	999,621	0.22970203%
Nashua - Emp/Fire/Pol	10,264,733	2.35872395%
Nashua Airport Authority - Emp	27,386	0.00629300%
Nashua Housing Redevelop Auth	137,433	0.03158061%
Nelson - Emp	18,704	0.00429798%
Nelson Sd - (Sau 29)	63,097	0.01449900%
New Boston - Police	131,976	0.03032665%
New Boston Sd - (Sau 19)	532,238	0.12230250%
New Castle - Emp/Fire/Pol	132,212	0.03038088%
New Castle Sd - (Sau 50)	81,833	0.01880433%
New Durham - Emp/Pol	115,706	0.02658798%
New Hampton - Emp/Pol/Fire	129,701	0.02980388%
New Ipswich - Emp/Pol	127,925	0.02939577%
New London - Emp/Fire/Pol	354,313	0.08141727%
New London-Springfield Wtr Sys	18,187	0.00417917%
Newbury - Police	71,643	0.01646278%
Newfields - Emp/Pol	55,730	0.01280615%
Newfields Sd - (Sau 16)	151,093	0.03471953%
Newfound Area Sd - Emp/Teach	1,543,562	0.35469375%
Newington - Emp/Fire/Pol	444,310	0.10209760%
Newington Sd - (Sau 50)	80,581	0.01851664%
Newmarket - Emp/Pol/Fire	526,916	0.12107956%
Newmarket Sd - Emp/Teach	1,226,307	0.28179201%
Newport - Emp/Fire/Pol	560,437	0.12878232%
Newport Sd - (Sau 43)	1,000,799	0.22997272%
Newton - Emp/Pol	141,896	0.03260616%
Next Charter School	51,933	0.01193364%
NH Community Developmental Fin	9,153	0.00210326%
NH Land & Community Heritage	11,877	0.00272921%
NH Municipal Bond Bank - Emp	22,449	0.00515854%
North Conway Wtr Prct&Fire Dep	120,027	0.02758090%
North Country Charter Academy	35,299	0.00811133%
North Country Education Servic	89,370	0.02053625%

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Entity	2019 Employer Contribution	Proportionate Share
North Hampton - Emp/Fire/Pol	\$ 601,573	0.13823493%
North Hampton Sd - (Sau 21)	600,841	0.13806672%
Northfield - Emp/Pol	189,187	0.04347311%
Northumberland - Emp/Pol	87,407	0.02008518%
Northumberland Sd - (Sau 58)	393,309	0.09037813%
Northwood - Emp/Fire/Pol	193,198	0.04439480%
Northwood Sd - (Sau 44)	368,039	0.08457136%
Nottingham - Fire/Pol	133,885	0.03076532%
Nottingham Sd - (Sau 44)	512,501	0.11776715%
Orford - Emp/Pol	33,213	0.00763199%
Ossipee - Emp/Pol	347,068	0.07975245%
Oyster River Coop Sd	3,014,797	0.69276755%
Pease Development Authority	379,663	0.08724243%
Pelham - Emp/Fire/Pol	1,206,312	0.27719737%
Pelham Sd - (Sau 28)	1,794,100	0.41226466%
Pembroke - Emp/Pol/Fire	334,096	0.07677163%
Pembroke Sd - (Sau 53)	1,707,486	0.39236170%
Pemi Baker Coop - (Sau 48)	931,227	0.21398583%
Peterborough - Emp/Fire/Pol	598,851	0.13760944%
Piermont Police	15,748	0.00361872%
Piermont Sd - (Sau 23)	76,167	0.01750235%
Pittsburg - Emp/Pol	36,763	0.00844774%
Pittsburg Sd - (Sau 07)	144,705	0.03325163%
Pittsfield - Emp/Fire/Pol	200,562	0.04608697%
Pittsfield Sd - (Sau 51)	654,660	0.15043374%
Plainfield - Emp/Pol	106,514	0.02447576%
Plainfield Sd - Emp/Teach	299,463	0.06881334%
Plaistow - Emp/Fire/Pol	533,430	0.12257641%
Plaistow Public Library - Emp	19,569	0.00449674%
Plymouth - Emp/Fire/Pol	634,926	0.14589909%
Plymouth Sd - (Sau 48)	572,721	0.13160505%
Plymouth Village Water & Sewer	72,782	0.01672451%
Portsmouth - Emp/Fire/Pol	4,429,192	1.01778013%
Portsmouth Housing Authority	168,446	0.03870706%
Portsmouth Sd - Empl/Teacher	4,018,169	0.92333152%
Profile Coop Sd - (Sau 35)	370,650	0.08517134%
Prospect Mountain High School	622,086	0.14294859%
Raymond - Emp/Fire/Pol	566,415	0.13015600%
Raymond Sd - Emp/Teach	1,426,418	0.32777534%
Rindge - Emp/Fire/Pol	235,409	0.05409443%
Rivendell Interstate Sd	185,278	0.04257487%
Rochester - Emp/Fire/Pol	2,486,859	0.57145314%
Rockingham County-Emp/Pol/Fire	3,212,756	0.73825637%
Rockingham Planning Comm - Emp	37,603	0.00864076%
Rollinsford - Emp/Pol	70,121	0.01611304%
Rollinsford Sd - (Sau 56)	197,361	0.04535141%
Rumney - Emp/Pol	43,835	0.01007281%
Rumney Sd - (Sau 48) Emp/Teach	191,043	0.04389960%
Rye - Emp/Fire/Pol	586,685	0.13481383%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Rye Sd - (Sau 50)	\$ 730,739	0.16791587%
Rye Water District - Emp	26,762	0.00614962%
Salem - Emp/Fire/Pol	4,267,740	0.98068022%
Salem Housing Authority - Emp	38,641	0.00887928%
Salem Sd - Emp/Teach	4,495,178	1.03294299%
Salisbury - Emp	5,588	0.00128406%
Sanborn Regional Sd (Sau 17)	2,220,873	0.51033245%
Sanbornton - Emp/Fire/Pol	187,078	0.04298849%
Sanbornton Public Library	8,057	0.00185141%
Sandown - Emp/Fire/Pol	208,529	0.04791770%
Sandown Public Library	7,448	0.00171147%
Sandwich - Police/Fire	48,734	0.01119854%
Sau 02 - Emp/Teach	77,412	0.01778844%
Sau 03 - Emp/Teach	1,338,046	0.30746841%
Sau 06 - Emp	84,818	0.01949025%
Sau 07 - Emp/Teach	69,351	0.01593611%
Sau 09 - Emp/Teach	101,809	0.02339460%
Sau 10 (Derry Coop Sd)	3,915,069	0.89964026%
Sau 13 - Emp	42,643	0.00979890%
Sau 15 - Emp/Teach	80,331	0.01845919%
Sau 16 - Emp/Teach	189,974	0.04365396%
Sau 19 - Emp/Teach	135,362	0.03110471%
Sau 20 - Emp	53,501	0.01229395%
Sau 21 - Emp/Teach	99,383	0.02283713%
Sau 23 - Emp/Teach	173,157	0.03978959%
Sau 24 - Emp/Teach	176,164	0.04048057%
Sau 29 - Emp/Teach	240,470	0.05525739%
Sau 34 - Emp/Teach	75,603	0.01737275%
Sau 35 - Emp/Teach	89,313	0.02052316%
Sau 39 - Emp	132,358	0.03041443%
Sau 41 - Emp	109,334	0.02512376%
Sau 42	11,574,991	2.65980699%
Sau 44 - Emp/Teach	169,323	0.03890858%
Sau 46 - Emp	70,622	0.01622817%
Sau 48 - Emp/Teach	132,820	0.03052059%
Sau 50 - Emp/Teach	99,034	0.02275694%
Sau 53 - Emp/Teach	352,411	0.08098021%
Sau 54 (Rochester Sd)	4,645,400	1.06746237%
Sau 55 - Emp	135,862	0.03121961%
Sau 56 - Emp/Teach	92,355	0.02122217%
Sau 58 - Emp	35,941	0.00825885%
Sau 67 - Emp/Teachers	59,540	0.01368164%
Sau 70 - Emp	97,892	0.02249452%
Seabrook - Fire/Pol	1,318,706	0.30302429%
Seabrook Sd (Sau 21)	956,617	0.21982018%
Seacoast Charter Sch - Teach	98,117	0.02254622%
Shaker Regional Sd - (Sau 80)	1,558,858	0.35820861%
Shelburne - Emp	17,328	0.00398179%
Somersworth - Emp/Fire/Pol	1,064,383	0.24458363%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Somersworth Housing Authority	\$ 54,098	0.01243113%
Somersworth Sd - (Sau 56)	1,601,632	0.36803761%
Souhegan Coop Sd - (Sau 39)	1,229,286	0.28247655%
South Hampton - Police	19,113	0.00439196%
South Hampton Sd - (Sau 21)	111,148	0.02554060%
Southern Nh Planning Comm	58,203	0.01337442%
Springfield - Emp/Pol	43,730	0.01004868%
Stark - Emp	3,820	0.00087779%
Stark Sd - (Sau 58)	30,826	0.00708348%
State Of New Hampshire	81,792,705	18.79507364%
Stewartstown - Emp/Pol	4,011	0.00092168%
Stewartstown Sd - (Sau 07)	70,164	0.01612292%
Stoddard Sd - (Sau 24)	51,675	0.01187435%
Strafford - Fire / Police	100,305	0.02304900%
Strafford County - Emp/Pol	3,575,863	0.82169441%
Strafford Sd (Sau 44)	438,754	0.10082090%
Stratford - Emp	9,042	0.00207775%
Stratford Sd - (Sau 58)	84,942	0.01951875%
Stratham - Emp/Pol	390,330	0.08969359%
Stratham Sd - (Sau 16)	728,412	0.16738115%
Sugar Hill - Emp/Pol	48,816	0.01121739%
Sullivan County - Emp/Pol	1,368,316	0.31442413%
Sunapee - Emp/Pol	270,591	0.06217887%
Sunapee Sd (Sau 85)- Emp/Teach	828,399	0.19035708%
Sutton - Police	52,925	0.01216159%
Swanzey - Police/Fire	226,177	0.05197301%
Swnh District Fire Mutual Aid	114,709	0.02635888%
Tamworth - Emp/Fire/Pol	109,273	0.02510975%
Tamworth Sd - (Sau 13)	354,987	0.08157215%
Thornton - Emp/Pol	120,353	0.02765581%
Thornton Public Library	3,073	0.00070614%
Thornton Sd - (Sau 48)	290,052	0.06665079%
Tilton - Emp/Pol	376,808	0.08658638%
Tilton-Northfield Fire Dist	276,508	0.06353853%
Timberlane Reg Sd (Sau 55)	4,764,603	1.09485393%
Troy - Emp/Pol	56,267	0.01292954%
Troy Water And Sewer	15,289	0.00351325%
Tuftonboro - Emp/Fire/Pol	159,881	0.03673891%
Unity - Emp	16,189	0.00372006%
Unity Sd - (Sau 06)	96,794	0.02224221%
Village District Of Eastman	22,075	0.00507259%
Village District Of Eidelweiss	16,746	0.00384805%
Virtual Learning Academy Chart	413,065	0.09491784%
Wakefield - Emp/Fire/Pol	362,193	0.08322801%
Wakefield Sd - (Sau 101)	482,153	0.11079351%
Walpole - Emp/Pol	182,087	0.04184161%
Warner - Emp/Pol	126,023	0.02895871%
Warner Village Water District	12,836	0.00294957%
Warren - Police	12,513	0.00287535%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2019

Entity	2019 Employer Contribution	Proportionate Share
Warren Sd - (Sau 23)	\$ 95,490	0.02194256%
Washington - Emp/Pol	43,641	0.01002823%
Washington Sd - (Sau 34)	50,405	0.01158252%
Waterville Estates Village Dis	37,001	0.00850243%
Waterville Valley Emp/Fire/Pol	192,716	0.04428404%
Waterville Valley Sd (Sau 48)	60,670	0.01394131%
Weare - Emp/Pol	294,703	0.06771954%
Weare Sd - (Sau 24)	789,878	0.18150537%
Webster - Emp/Pol	33,939	0.00779881%
Weeks Public Library	11,759	0.00270209%
Wentworth Sd - (Sau 48)	81,348	0.01869289%
Westmoreland - Emp	22,425	0.00515302%
Westmoreland Sd - (Sau 29)	142,141	0.03266246%
White Mtn Reg Sd - Emp/Teach	1,389,146	0.31921064%
Whitefield - Emp/Pol/Fire	150,695	0.03462807%
Wilmot - Emp/Pol	43,811	0.01006729%
Wilton - Pol	121,018	0.02780862%
Wilton-Lyndeborough (Sau 63)	775,048	0.17809760%
Winchester - Emp/Pol	161,385	0.03708452%
Winchester Sd - (Sau 94)	444,411	0.10212081%
Windham - Emp/Fire/Pol	1,280,494	0.29424359%
Windham Sd - (Sau 95)	3,313,157	0.76132743%
Winnacunnet Coop Sd (Sau 21)	1,710,645	0.39308761%
Winnisquam Reg Sd	1,598,289	0.36726942%
Wolfeboro - Emp/Fire/Pol	865,416	0.19886318%
Woodstock - Emp/Pol	140,919	0.03238165%
Woodsville Fire District	51,044	0.01172936%
Woodsville Water & Light Dept	37,969	0.00872486%
Total for All Entities	\$ 435,181,615	100.0000%

See accompanying notes to schedule of employer allocations and schedule of pension amounts by employer

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	
Albany - Emp	\$ 53,503	\$ 296	1,920	\$ 421	\$ 2,637	\$ (1,150)	\$ (437)	\$ -	\$ (3,980)	\$ (5,567)	\$ 6,632	\$ (1,249)	\$ 5,383	
Alexandria - Emp/Pol	563,669	3,117	20,224	53,855	53,855	(12,120)	(4,604)	(20,067)	(36,791)	69,867	1,236	71,103		
Allenstown - Emp/Fire/Pol	2,997,372	16,573	107,544	131,981	256,098	(64,452)	(24,484)	(59,684)	(148,620)	371,528	66,149	437,677		
Allenstown Sd - (Sau 53)	4,239,466	23,441	152,110	158,292	333,843	(91,161)	(34,630)	(166,731)	(292,522)	525,487	(5,031)	520,456		
Allenstown Sewer Commission	-	-	-	170	170	-	-	(256,337)	(256,337)	-	-	(112,753)	(112,753)	
Alstead - Police	317,437	1,755	11,390	65,361	78,506	(6,826)	(2,593)	(13,047)	(22,466)	39,347	17,620	56,967		
Alton - Emp/Fire/Pol	5,133,938	28,386	184,204	238,225	450,815	(110,394)	(41,937)	(290,047)	(442,378)	636,358	(51,776)	584,582		
Alton Sd - Emp/Teach	6,970,980	38,543	250,116	11,182	299,841	(149,896)	(56,943)	(142,068)	(348,907)	864,062	(28,258)	835,804		
Amherst - Fire/Pol	4,597,414	25,420	164,953	255,126	445,499	(98,857)	(37,554)	(33,181)	(169,592)	569,855	34,383	604,238		
Amherst Sd - (Sau 39)	21,184,802	117,134	760,102	1,192,643	2,069,879	(455,534)	(173,049)	(202,227)	(830,810)	2,625,884	122,712	2,748,596		
Andover - Police	194,033	1,073	6,962	13,808	21,843	(4,172)	(1,585)	(349)	(6,106)	24,051	5,632	29,683		
Andover Sd - (Sau 46)	2,884,870	15,951	103,508	274,343	393,802	(62,033)	(23,565)	(19,059)	(104,657)	357,583	111,949	469,532		
Androscoggin Valley Reg Refuse	773,701	4,278	27,760	15,978	48,016	(16,637)	(6,320)	(49,279)	(72,236)	95,901	(1,917)	93,984		
Antrim - Emp/Pol	1,784,877	9,869	64,041	-	73,910	(38,380)	(14,580)	(138,489)	(191,449)	221,238	(52,355)	168,883		
Ashland - Emp/Pol	1,396,898	7,724	50,120	54,294	112,138	(30,037)	(11,411)	(25,311)	(66,759)	173,147	13,238	186,385		
Ashland Electric Dept - Emp	337,615	1,867	12,113	4,469	18,449	(7,260)	(2,758)	(46,476)	(56,494)	41,848	(17,398)	24,450		
Ashland Sd - (Sau 02)	2,539,504	14,041	91,116	153,833	258,990	(54,607)	(20,744)	(11,768)	(87,119)	314,775	26,708	341,483		
Atkinson - Emp/Police	2,182,806	12,069	78,318	349,122	439,509	(46,937)	(17,830)	(42,792)	(107,559)	270,562	136,996	407,558		
Auburn - Emp/Fire/Pol	3,031,128	16,760	108,756	300,389	425,905	(65,178)	(24,760)	(82,573)	(172,511)	375,712	75,610	451,322		
Auburn Sd - (Sau 15)	6,309,195	34,884	226,371	299,596	560,851	(135,666)	(51,537)	(6,811)	(194,014)	782,033	119,333	901,366		
Baker Free Library - Emp	-	-	-	-	-	-	-	-	(95,572)	(95,572)	-	(35,966)	(35,966)	
Barnstead - Emp/Fire/Pol	2,296,490	12,698	82,397	45,795	140,890	(49,381)	(18,759)	(16,692)	(84,832)	284,653	(2,600)	282,053		
Barnstead Sd - Emp/Teach	6,178,251	34,160	221,673	233,868	489,701	(132,850)	(50,467)	(119,875)	(303,192)	765,802	50,034	815,836		
Barrington - Emp/Pol/Fire	4,010,206	22,173	143,885	164,060	330,118	(86,231)	(32,758)	(183,743)	(302,732)	497,070	(31,865)	465,205		
Barrington Sd - Emp/Teach	12,280,155	67,899	440,607	497,892	1,006,398	(264,058)	(100,311)	-	(364,369)	1,522,141	318,390	1,840,531		
Bartlett - Fire/Pol	739,646	4,090	26,538	169,915	200,543	(15,904)	(6,042)	(47,266)	(69,212)	91,680	20,694	112,374		
Bartlett Sd - (Sau 09)	4,098,869	22,663	147,066	215,982	385,711	(88,137)	(33,482)	(267,142)	(388,761)	508,060	(83,409)	424,651		
Bath Sd - (Sau 23)	913,844	5,053	32,788	59,968	97,809	(19,650)	(7,465)	(4,638)	(31,753)	113,272	19,694	132,966		
Bcep Solid Waste District	336,797	1,862	12,084	2,562	16,508	(7,242)	(2,751)	(120,613)	(130,606)	41,746	(51,297)	(9,551)		
Bedford - Emp/Fire/Pol	21,304,999	117,798	764,415	666,264	1,548,477	(458,118)	(174,031)	(330,291)	(962,440)	2,640,782	207,342	2,848,124		
Bedford Sd - Emp/Teach	52,561,388	290,619	1,885,882	4,306,086	6,482,587	(1,130,220)	(429,351)	-	(1,559,571)	6,515,053	1,786,294	8,301,347		
Belknap County - Emp/Pol	13,430,579	74,260	481,884	85,552	641,696	(288,796)	(109,709)	(551,460)	(949,965)	1,664,738	(337,437)	1,327,301		
Belknap County Conserv. Dist	67,136	371	2,409	510	3,290	(1,444)	(548)	(7,623)	(9,615)	8,322	(3,814)	4,508		
Belmont - Emp/Fire/Pol	6,551,469	36,224	235,064	11,387	282,675	(140,875)	(53,516)	(415,265)	(609,656)	812,063	(103,403)	708,660		
Bennington - Emp/Pol	705,426	3,900	25,310	7,827	37,037	(15,169)	(5,762)	(61,592)	(82,523)	87,438	(12,103)	75,335		
Berlin - Emp/Fire/Pol	11,849,875	65,520	425,169	97,806	588,495	(254,806)	(96,796)	(1,035,087)	(1,386,689)	1,468,807	(287,117)	1,181,690		
Berlin Housing Authority - Emp	307,508	1,700	11,033	2,086	14,819	(6,12)	(2,512)	(33,342)	(42,466)	38,116	(8,232)	29,884		
Berlin Water Works - Emp	795,040	4,396	28,526	17,457	50,379	(17,096)	(6,494)	(164,522)	(188,112)	98,546	(80,740)	17,806		
Bethlehem - Emp/Fir/Pol	1,508,106	8,339	54,110	81,375	143,824	(32,429)	(12,319)	(45,602)	(90,350)	186,932	2,936	189,868		
Bethlehem Sd - (Sau 35)	2,445,280	13,520	87,736	126,119	227,375	(52,580)	(19,974)	(150,760)	(223,314)	303,096	(1,337)	301,759		
Boscawen - Emp/Pol	1,982,503	10,962	71,131	107,201	189,294	(42,629)	(16,194)	(76,499)	(135,322)	245,734	22,245	267,979		
Bow - Emp/Fire/Pol	6,321,114	34,950	226,799	138,114	399,863	(135,922)	(51,634)	(50,714)	(238,270)	783,510	(1,250)	782,260		
Bow Sd - Emp/Teach (Sau 67)	23,198,695	128,269	832,360	923,854	1,884,483	(498,838)	(189,500)	(7,892)	(696,230)	2,875,509	431,103	3,306,612		
Bradford - Police	547,725	3,028	19,652	24,576	47,256	(11,778)	(4,474)	(10,324)	(26,576)	67,891	4,776	72,667		
Brentwood - Emp/Fire/Pol	1,852,775	10,244	66,477	50,046	126,767	(39,840)	(15,135)	(57,467)	(112,442)	229,654	45,432	275,086		
Brentwood Sd - (Sau 16)	3,826,588	21,158	137,296	327,708	486,162	(82,283)	(31,258)	(68,982)	(182,523)	474,311	37,642	511,953		
Bridgewater - Police/Fire	-	-	-	-	-	-	-	(7,099)	(7,099)	-	-	(21,913)	(21,913)	
Bristol - Emp/Fire/Pol	4,079,907	22,558	146,385	201,520	370,463	(87,730)	(33,327)	(283,337)	(404,394)	505,710	(22,191)	483,519		
Brookline - Emp/Fire/Pol	2,797,213	15,466	100,363	181,238	297,067	(60,148)	(22,849)	(35,544)	(118,541)	346,718	63,863	410,581		
Brookline Public Library - Emp	92,533	512	3,320	14,982	18,814	(1,990)	(756)	(19,241)	(21,987)	11,470	1,668	13,138		
Brookline Sd - (Sau 41)	6,948,026	38,417	249,292	497,401	785,110	(149,402)	(56,755)	(41,281)	(247,438)	861,217	125,449	986,666		
Campton - Emp/Pol/Fire	1,978,091	10,937	70,973	415,998	497,908	(42,535)	(16,158)	(28,233)	(86,926)	245,187	132,857	378,044		
Campton Sd - (Sau 48)	4,770,860	26,379	171,177	256,206	453,762	(102,587)	(38,971)	(99,692)	(241,250)	591,354	64,301	655,655		
Campton/Thornton Fire Dept	379,763	2,100	13,626	108,851	124,577	(8,166)	(3,102)	(329,259)	(340,527)	47,072	(62,489)	(15,417)		
Canaan - Emp/Pol	1,985,677	10,979	71,245	32,055	114,279	(42,698)	(16,220)	(27,551)	(86,469)	246,127	34,279	280,406		
Candia - Police	1,058,697	5,854	37,986	26,773	70,613	(22,765)	(8,648)	(129,311)	(160,724)	131,227	(37,906)	93,321		
Candia Sd - (Sau 15)	3,941,953	21,796	141,436	204,889	368,121	(84,763)	(32,200)	(176,095)	(293,058)	488,610	(5,203)	483,407		
Canterbury - Emp/Pol/Fire	750,172	4,148	26,916	82,579	113,643	(16,131)	(6,128)	(94,122)	(116,381)	92,985	(5,123)	87,862		
Carroll - Emp/Fire/Pol	1,222,435	6,759	32,958	32,958	83,577	(26,286)	(9,986)	(93,452)	(129,724)	151,522	27,176	176,698		
Carroll County - Emp/Pol	14,284,418	78,980	512,519	528,584	1,120,083	(307,156)	(116,683)	(784,256)	(1,208,095)	1,770,572	(143,194)	1,627,378		
Center Conway Fire Precinct	170,836	945	6,130	67,463	74,538	(3,673)	(1,395)	(6,753)	(11,821)	21,175	31,057	52,232		
Center Harbor - Police	566,930	3,135	20,341	3,472	26,948	(12,191)	(4,631)	(53,433)	(70,255)	70,272	(9,115)	61,157		
Central Hooksett Water Precinct	269,009	1,487	9,652	25,078	36,217	(5,784)	(2,197)	-	(2,036)	33,344	4,960	38,304		

NEW HAMPSHIRE RETIREMENT SYSTEM COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense			
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Proportionate Share of Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Total Employer Pension Expense
Charlestown - Emp/Pol	\$ 2,082,677	\$ 11,515	\$ 74,726	\$ 99,473	\$ 185,714	\$ (44,783)	\$ (17,012)	\$ -	\$ (19,627)	\$ (81,422)	\$ 258,150	\$ 26,740	\$ 284,890	
Cheshire County - Emp/Pol	21,180,279	117,109	759,940	759,940	905,574	(455,436)	(173,012)	(1,586,399)	(2,214,847)	2,625,323	(458,816)	2,166,507		
Chester - Emp/Fire/Pol	2,541,107	14,050	91,174	174,351	279,575	(54,641)	(20,757)	-	(75,398)	314,974	70,900	385,874		
Chester Sd - (Sau 82)	5,594,293	30,932	200,721	294,180	525,833	(120,293)	(45,697)	-	(179,315)	693,420	93,214	786,634		
Chesterfield - Emp/Pol	1,685,599	9,320	60,479	42,261	112,060	(36,245)	(13,769)	-	(64,830)	208,932	(8,553)	200,379		
Chesterfield Sd - (Sau 29)	3,576,077	19,773	128,308	281,336	429,417	(77,896)	(29,211)	-	(37,754)	443,259	54,689	497,948		
Chichester - Emp/Pol	1,111,802	6,147	39,891	128,672	174,710	(23,907)	(9,082)	-	(123,421)	(156,410)	137,809	20,052	157,861	
Chichester Sd - (Sau 53)	3,131,821	17,316	128,907	128,907	258,591	(67,343)	(25,582)	-	(137,365)	(230,290)	388,193	(17,418)	370,775	
Claremont - Emp/Fire/Pol	11,385,218	62,950	408,497	72,005	543,452	(244,815)	(93,001)	-	(1,473,137)	(1,810,953)	1,411,213	(258,282)	1,152,931	
Claremont Sd - (Sau 06)	21,060,127	116,444	755,629	727,424	1,599,497	(452,853)	(172,031)	-	(800,506)	(1,425,390)	2,610,430	19,661	2,630,091	
Clarksville - Emp	48,052	266	1,724	664	2,654	(1,033)	(393)	-	(4,433)	(5,859)	5,956	(1,209)	4,747	
Cocheco Academy Of The Arts	309,863	1,713	25,442	(6,663)	38,273	(6,663)	(2,531)	-	(19,737)	(8,931)	38,408	(8,896)	29,512	
Colebrook - Emp/Pol	1,792,240	9,910	64,305	116,520	190,735	(38,538)	(14,640)	-	(6,368)	(59,546)	222,151	35,898	258,049	
Colebrook Sd - (Sau 07)	4,006,026	22,150	143,735	210,057	375,942	(86,141)	(32,723)	-	(112,774)	(231,638)	496,552	543	497,095	
Community College System Of Nh	52,954,607	292,793	1,899,990	-	2,192,783	(1,138,675)	(432,563)	-	(7,807,918)	(9,379,156)	6,563,793	(3,653,416)	2,910,377	
Concord - Emp/Fire/Pol	63,654,202	351,953	2,283,887	916,396	3,552,236	(1,368,747)	(519,963)	-	(2,092,947)	(3,981,657)	7,890,022	(328,332)	7,561,690	
Concord Reg Sol Waste Res Rec	-	-	-	-	-	-	-	-	(59,518)	(59,518)	-	(41,673)	(41,673)	
Concord Sd - Emp/Teach	63,147,686	349,152	2,265,714	3,292,383	5,907,249	(1,357,855)	(515,826)	-	(1,499,377)	(3,373,058)	7,827,238	1,332,152	9,159,390	
Concord Valley Sd	34,740,155	192,083	1,246,463	1,238,386	2,676,932	(747,012)	(283,777)	-	(449,160)	(1,479,949)	4,306,088	93,366	4,399,454	
Conway - Emp/Pol	8,688,886	48,042	311,754	140,352	500,148	(186,836)	(70,976)	-	(462,713)	(720,525)	1,076,999	(88,934)	988,065	
Conway Sd - (Sau 09)	21,226,043	117,362	761,582	498,836	1,377,780	(456,420)	(173,386)	-	(640,901)	(1,270,707)	2,630,996	(69,798)	2,561,198	
Conway Village Fire District	1,461,414	8,080	52,435	43,475	103,990	(31,425)	(11,938)	-	(54,549)	(97,912)	181,144	40,248	221,392	
Cook Memorial Library	46,548	257	1,670	19,807	21,734	(1,001)	(380)	-	(363)	(1,744)	5,770	8,720	14,490	
Coos County - Emp/Pol	9,183,219	50,775	329,490	307,114	687,379	(197,465)	(75,014)	-	(454,280)	(726,759)	1,138,272	(44,130)	1,094,142	
Coos County Nursing Home - Emp	3,564,291	19,707	127,885	148,066	295,658	(76,642)	(29,115)	-	(237,030)	(342,787)	441,799	23,123	464,922	
Cornish - Emp	260,053	1,438	9,331	41,352	52,121	(5,592)	(2,124)	-	(35,217)	(42,933)	32,234	(7,847)	24,387	
Cornish Sd - (Sau 100)	1,491,322	8,246	53,508	195,148	256,902	(32,068)	(12,182)	-	(85,536)	(129,786)	184,851	(14,898)	169,953	
Croydon Sd - (Sau 99)	120,506	666	4,324	30,625	35,615	(2,591)	(984)	-	(96,256)	(99,831)	14,937	(5,792)	9,145	
Croydon-Emp	63,266	350	2,270	43,444	46,064	(1,360)	(517)	-	(1,877)	(784)	12,559	20,401		
Danville - Pol	868,788	4,804	31,172	51,441	87,417	(18,681)	(7,097)	-	(63,745)	(89,523)	107,687	7,163	114,850	
Deerfield - Emp/Pol	2,048,080	11,324	73,484	40,738	125,546	(44,040)	(16,730)	-	(73,533)	(134,303)	253,862	(912)	252,950	
Deerfield Sd - (Sau 53)	6,071,079	33,568	217,828	322,135	573,531	(130,545)	(49,592)	-	(302,063)	(482,200)	752,518	73,250	825,768	
Deering - Police	393,761	2,177	14,128	18,372	34,677	(8,467)	(3,216)	-	(10,732)	(22,415)	48,807	14,025	62,832	
Derry - Emp/Fire/Pol	41,051,605	226,890	1,472,915	783,524	2,483,419	(882,727)	(335,333)	-	(1,406,765)	(2,624,825)	5,088,400	(609,066)	4,479,334	
Derry Housing Authority - Emp	92,445	511	3,317	19,461	4,047	(1,988)	(755)	-	(12,372)	(15,115)	11,459	(4,878)	6,581	
Dorchester - Emp	19,979	110	717	19,461	20,288	(430)	(163)	-	(39,138)	(39,731)	2,476	(6,480)	(4,004)	
Dover - Emp/Fire/Pol/Teacher	76,899,262	425,187	2,759,115	2,103,064	5,287,366	(1,653,553)	(628,157)	-	(2,281,710)	(2,281,710)	9,531,764	1,371,737	10,903,501	
Dover Housing Authority	1,551,415	8,578	55,664	6,448	70,690	(33,360)	(12,673)	-	(130,207)	(176,240)	192,300	(35,831)	156,469	
Dresden Sd - (Sau 70)	10,440,272	57,726	374,593	281,377	713,696	(224,496)	(85,282)	-	(477,187)	(786,965)	1,294,085	(54,331)	1,239,754	
Dublin - Emp/Fir/Pol	967,214	5,348	34,703	20,548	60,599	(20,798)	(7,901)	-	(85,043)	(113,742)	119,887	(22,920)	96,967	
Dunbarton - Emp/Pol	1,170,767	6,473	42,007	139,520	188,000	(25,175)	(9,563)	-	(43,383)	(78,121)	145,118	38,785	183,903	
Dunbarton Sd - (Sau 67)	2,365,285	13,078	84,865	355,293	453,236	(50,860)	(19,321)	-	(70,181)	(293,180)	160,183	453,363		
Durham - Emp/Fire/Pol	14,620,397	80,838	524,574	307,004	912,416	(314,380)	(119,428)	-	(444,476)	(878,284)	1,812,217	166,266	1,978,483	
East Kingston - Emp/Pol/Fire	1,114,522	6,162	39,989	107,408	153,559	(23,965)	(9,104)	-	(69,209)	(102,278)	138,146	24,870	163,016	
East Kingston Sd - (Sau 16)	2,187,692	12,096	78,494	205,822	296,412	(47,042)	(17,870)	-	(37,066)	(101,978)	271,167	57,714	328,881	
Effingham - Pol	402,518	2,226	14,442	21,107	37,775	(8,655)	(3,288)	-	(15,149)	(27,092)	49,893	7,136	57,029	
Enfield - Emp/Pol	2,784,830	15,398	99,919	145,116	260,433	(59,882)	(22,748)	-	(468,928)	(551,558)	345,183	(106,869)	238,314	
Epping - Emp/Fire/Pol	5,716,779	31,609	205,116	287,439	524,164	(122,927)	(46,698)	-	(4,400)	(174,025)	708,602	168,217	876,819	
Epping Sd - (Sau 14)	13,345,133	73,787	478,818	585,866	1,138,471	(286,958)	(109,011)	-	(380)	(396,349)	1,654,147	256,001	1,910,148	
Epsom - Emp/Fire/Pol	1,990,718	11,007	71,426	28,007	110,440	(42,806)	(16,261)	-	(369,242)	(428,309)	246,752	(86,437)	160,315	
Epsom Sd - (Sau 53)	4,689,063	25,926	168,242	273,161	467,329	(100,828)	(38,303)	-	(30,505)	(169,636)	581,215	104,810	686,025	
Errol Sd - (Sau 20)	252,313	1,395	9,053	10,516	20,964	(5,425)	(2,061)	-	(22,813)	(30,299)	31,275	(791)	30,484	
Exeter - Emp/Fire/Pol	17,658,280	97,635	633,572	108,475	839,682	(379,703)	(144,243)	-	(638,300)	(1,162,246)	2,188,767	(213,147)	1,975,620	
Exeter Reg Coop Sd - (Sau 16)	44,499,149	246,042	1,596,612	2,676,468	4,519,122	(956,859)	(363,494)	-	(77,753)	(1,398,106)	5,515,728	926,801	6,442,529	
Exeter Sd - (Sau 16)	16,570,969	91,623	594,560	1,087,233	1,773,416	(356,323)	(135,361)	-	-	(491,684)	2,053,993	461,212	2,515,205	
Fall Mountain Reg Sd	22,493,070	124,367	807,042	1,102,588	2,033,997	(483,665)	(183,736)	-	(584,790)	(1,252,191)	2,788,045	392,436	3,180,481	
Farlington - Fire/Pol	2,337,145	12,922	83,856	74,873	171,651	(50,255)	(19,091)	-	(37,934)	(107,280)	289,692	3,650	327,342	
Farlington Sd - (Sau 61)	12,142,500	67,138	435,668	324,753	827,559	(261,098)	(99,187)	-	(109,595)	(469,880)	1,505,079	(26,216)	1,478,863	
Fitzwilliam - Emp/Pol	855,122	4,728	30,681	57,429	92,538	(18,388)	(6,985)	-	(63,827)	(89,200)	105,993	(12,338)	93,655	
Francestown - Emp/Pol	259,853	1,437	9,323	27,737	38,497	(5,588)	(2,123)	-	(96,434)	(104,145)	32,209	(38,604)	(6,395)	
Franconia - Police	519,221	2,871	18,629	26,231	47,731	(11,165)	(4,241)	-	(73,055)	(88,461)	64,358	(5,399)	58,959	
Franklin - Emp/Fire/Pol	10,267,943	56,773	368,410	269,188	694,371	(220,790)	(83,874)	-	(256,692)	(561,356)	1,272,725	2,385	1,275,110	
Franklin Sd - (Sau 18)	10,957,348	60,585	393,145	787,222	1,240,952	(235,614)	(89,506)	-	(184,541)	(509,661)	1,358,178	214,705	1,572,883	

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Freedom - Police/Fire	\$ 452,494	\$ 2,502	\$ 16,235	\$ 18,347	\$ 37,084	\$ (9,730)	\$ (3,696)	\$ -	\$ (26,169)	\$ (39,595)	\$ 56,087	\$ (25,852)	\$ 30,235
Freedom Sd - (Sau 13)	1,143,192	6,321	41,017	55,586	102,924	(24,582)	(9,338)	(35,391)	(69,311)	141,700	141,700	(639)	141,061
Fremont - Police	938,136	5,187	33,660	195,741	234,588	(20,173)	(7,663)	-	(27,836)	116,283	76,548	192,831	192,831
Fremont Sd - (Sau 83)	5,069,810	28,032	181,903	131,717	341,652	(109,015)	(41,413)	(40,723)	(191,151)	628,410	(55,152)	573,258	573,258
Gilford - Emp/Fire/Pol	9,620,266	53,192	345,171	159,927	558,290	(206,863)	(78,584)	(294,490)	(579,937)	1,192,445	38,357	1,230,802	1,230,802
Gilford Sd - Emp/Teach	18,654,076	103,141	450,853	609,301	1,223,295	(401,116)	(152,377)	(145,994)	(699,487)	2,312,197	123,078	2,435,275	2,435,275
Gilmanton - Emp/Fire/Pol	2,028,897	11,218	72,796	18,590	102,604	(43,627)	(16,573)	(193,368)	(253,568)	251,484	(26,406)	225,078	225,078
Gilmanton Sd - Emp/Teach	6,139,409	33,946	220,280	959,074	1,213,300	(132,015)	(50,150)	(220,722)	(402,887)	760,988	226,977	987,965	987,965
Goffstown - Emp/Fire/Pol	15,211,519	84,107	545,783	63,929	693,819	(327,091)	(124,256)	(701,214)	(1,152,561)	1,885,488	(343,629)	1,541,859	1,541,859
Goffstown Sd - (Sau 19)	31,713,527	175,348	1,137,869	1,886,648	3,199,865	(681,931)	(259,054)	(56,823)	(997,808)	3,930,933	631,652	4,562,585	4,562,585
Goffstown Village Water Prencnt	156,850	867	5,628	6,608	13,103	(3,373)	(1,281)	(6,170)	(10,824)	19,442	6,125	25,567	25,567
Gorham - Emp/Pol	3,065,813	16,951	110,000	33,169	160,120	(65,924)	(25,043)	(300,266)	(391,233)	380,011	(85,674)	294,337	294,337
Goshen - Emp/Pol	194,741	1,077	6,987	31,895	39,959	(4,187)	(1,591)	(1,748)	(7,526)	24,138	6,982	31,120	31,120
Goshen-Lempster Sd	-	-	-	3,006	3,006	-	-	-	(431,312)	-	-	(385,771)	(385,771)
Governor Wentworth Reg Sd	35,500,775	196,289	1,273,754	1,106,958	2,577,001	(763,368)	(289,990)	(75,417)	(1,128,775)	4,400,367	329,888	4,730,255	4,730,255
Grafton - Emp/Pol	398,681	2,204	14,305	122,557	139,066	(8,573)	(3,257)	(3)	(11,833)	49,417	49,444	98,861	98,861
Grafton County - Emp/Pol	24,157,738	133,571	866,770	229,163	1,229,504	(519,460)	(197,334)	(748,032)	(1,464,826)	2,994,383	(48,495)	2,945,888	2,945,888
Grantham - Emp/Pol	1,501,461	8,302	53,872	109,732	171,906	(32,286)	(12,265)	(6,669)	(51,220)	186,108	33,748	219,856	219,856
Grantham Sd (Sau 75)	3,573,844	19,760	128,228	242,758	390,746	(76,848)	(29,193)	(1,446)	(107,487)	442,983	143,292	586,275	586,275
Great Bay Elearning Charter Sc	1,220,313	6,747	43,784	118,364	168,895	(26,240)	(9,968)	(66,377)	(102,585)	151,259	10,947	162,206	162,206
Greenfield - Emp/Pol	965,821	5,340	34,653	59,419	69,412	(20,768)	(7,889)	(91,798)	(120,455)	119,715	7,447	127,162	127,162
Greenland - Emp/Pol/Fire	2,357,910	13,037	84,601	110,186	207,824	(50,702)	(19,261)	(110,878)	(180,841)	292,266	20,914	313,180	313,180
Greenland Sd - (Sau 21)	5,265,369	29,113	188,919	648,938	866,970	(113,220)	(43,011)	(8,722)	(164,953)	652,649	205,880	858,529	858,529
Greenville - Emp/Pol	1,216,056	6,724	43,632	61,698	112,054	(26,149)	(9,933)	(104,962)	(141,044)	150,732	11,324	162,056	162,056
Groton - Emp/Pol	123,149	681	4,419	36,603	41,703	(2,648)	(1,006)	(118,330)	(121,984)	15,264	3,876	19,140	19,140
Grs Coop Sd - (Sau 20)	4,686,287	25,911	168,142	42,427	236,480	(100,769)	(38,280)	(112,641)	(251,690)	580,871	(17,163)	563,708	563,708
Hampstead - Emp/Fire/Pol	4,001,140	22,123	143,559	256,413	422,095	(86,036)	(32,684)	(782)	(119,502)	495,946	89,871	585,817	585,817
Hampstead Sd - (Sau 55)	13,557,940	74,964	486,453	527,649	1,089,066	(291,534)	(110,749)	(267,166)	(669,449)	1,680,524	94,753	1,775,277	1,775,277
Hampstead Sd - (Sau 21)	25,227,105	139,484	905,138	240,452	1,285,074	(542,455)	(206,069)	(496,763)	(1,245,287)	3,126,933	(161,991)	2,964,942	2,964,942
Hampton Falls - Emp/Fire/Pol	1,308,390	7,234	46,945	120,719	174,898	(28,134)	(10,688)	(56,121)	(94,943)	162,177	2,841	165,018	165,018
Hampton Falls Sd - (Sau 21)	4,627,366	25,585	166,028	185,956	377,569	(99,502)	(37,799)	(57,646)	(194,947)	573,568	58,327	631,895	631,895
Hampton Sd - (Sau 90)	17,298,077	95,643	620,648	620,810	1,337,101	(371,958)	(141,300)	(255,424)	(768,682)	2,144,119	73,794	2,217,913	2,217,913
Hancock - Police	444,588	2,458	15,952	30,725	49,135	(9,560)	(3,632)	(81,841)	(95,033)	55,107	(13,421)	41,686	41,686
Hanover - Emp/Fire/Pol	16,943,014	93,680	607,909	362,611	1,064,200	(364,323)	(138,400)	(774,850)	(1,277,573)	2,100,109	(189,942)	1,910,167	1,910,167
Hanover Sd - (Sau 70)	8,343,808	46,134	299,372	592,623	938,129	(179,416)	(68,157)	(54,629)	(302,202)	1,034,226	270,118	1,304,344	1,304,344
Harrisville - Police	172,727	955	6,197	5,960	13,112	(3,714)	(1,411)	(4,208)	(9,333)	21,410	1,807	23,217	23,217
Harrisville Sd - (Sau 29)	796,898	4,406	28,592	36,777	69,775	(17,136)	(6,510)	(41,856)	(65,502)	98,776	5,184	103,960	103,960
Haverhill - Emp/Pol	1,834,830	10,145	65,833	91,398	167,376	(39,544)	(14,988)	(182,916)	(237,358)	227,430	(31,195)	196,235	196,235
Haverhill Coop Sd - (Sau 23)	9,127,349	50,466	327,486	155,362	533,314	(196,264)	(74,557)	(399,807)	(670,628)	1,131,347	(158,212)	973,135	973,135
Hebron - Emp/Pol	253,540	1,402	9,097	6,932	17,431	(5,452)	(2,071)	(10,607)	(18,130)	31,427	1,396	32,823	32,823
Henniker - Emp/Fire/Pol	3,300,590	18,249	118,424	57,006	193,679	(70,972)	(26,961)	(91,991)	(189,924)	409,112	(32,263)	376,849	376,849
Henniker Sd - (Sau 24)	5,448,600	30,126	195,494	135,272	360,892	(117,160)	(44,507)	(78,917)	(240,584)	675,361	37,061	712,422	712,422
Hill Sd - (Sau 103)	631,446	3,491	22,656	73,373	99,520	(13,578)	(5,158)	(25,996)	(44,732)	78,269	12,538	90,807	90,807
Hillsboro-Deering Sd (Sau 34)	16,239,733	89,792	582,675	851,563	1,524,030	(349,201)	(132,655)	(74,073)	(555,929)	2,012,936	204,072	2,217,008	2,217,008
Hillsborough - Fire/Pol	3,477,452	19,227	124,770	146,210	290,207	(74,775)	(28,406)	(14,329)	(117,510)	431,035	93,512	524,547	524,547
Hillsborough County - Emp/Pol	44,534,563	246,238	1,597,882	249,486	2,093,606	(957,620)	(363,783)	(2,728,151)	(4,049,554)	5,520,117	(1,037,587)	4,482,530	4,482,530
Hinsdale - Emp/Pol	2,402,756	13,285	86,210	127,435	226,930	(51,666)	(19,627)	(84,994)	(156,287)	297,825	51,328	349,153	349,153
Hinsdale Sd - (Sau 92)	8,561,845	47,340	307,196	829,135	1,183,671	(184,104)	(69,938)	(6,316)	(260,358)	1,061,252	252,219	1,313,471	1,313,471
Holderness - Emp/Fire/Pol	1,413,837	7,817	50,728	10,580	69,125	(30,402)	(11,549)	(85,847)	(127,798)	175,247	(23,165)	152,082	152,082
Holderness Sd - (Sau 48)	2,861,154	15,820	102,657	140,005	258,482	(61,523)	(23,372)	(168,805)	(253,700)	354,644	(60,850)	293,794	293,794
Hollis - Emp/Fire/Pol	6,988,107	38,638	250,730	36,759	326,127	(150,264)	(57,083)	(413,099)	(620,446)	866,185	(99,788)	766,397	766,397
Hollis Sd - (Sau 41)	9,577,267	52,954	343,629	719,683	1,116,266	(205,939)	(78,233)	(3,155)	(287,327)	1,187,115	312,040	1,499,155	1,499,155
Hollis-Brookline Coop (Sau 41)	16,448,472	90,946	590,165	1,200,024	1,881,135	(353,689)	(134,360)	-	(488,049)	2,038,810	535,815	2,574,625	2,574,625
Hooksett - Emp/Fire/Police	15,320,903	84,711	549,708	128,884	763,303	(329,443)	(125,150)	(252,382)	(706,975)	1,899,046	(105,424)	1,793,622	1,793,622
Hooksett Public Library - Emp	397,520	2,198	14,633	19,633	36,094	(8,548)	(3,247)	(20,862)	(32,657)	49,273	6,914	56,187	56,187
Hooksett Sd - (Sau 15)	14,518,543	80,275	520,919	568,853	1,170,447	(312,190)	(118,596)	(320,433)	(751,219)	1,799,592	88,384	1,887,976	1,887,976
Hooksett Sewer Commission	444,986	2,460	15,966	25,191	55,191	(9,568)	(3,635)	(11,861)	(25,064)	55,157	(3,027)	52,130	52,130
Hooksett Village Water Prencnt	379,763	2,100	13,626	40,676	56,402	(8,166)	(3,102)	(29,218)	(40,486)	47,072	16,935	64,007	64,007
Hopkinton - Emp/Fire/Pol	4,414,537	24,409	158,392	121,060	303,861	(94,925)	(36,060)	(112,868)	(243,853)	547,188	(10,980)	536,208	536,208
Hopkinton Sd - Emp/Teach	14,171,408	78,356	508,464	574,483	1,161,303	(304,726)	(115,760)	(285,467)	(705,953)	1,756,565	67,864	1,824,429	1,824,429
Hudson - Emp/Fire/Pol	27,479,280	151,937	985,946	611,483	1,749,366	(590,883)	(224,466)	(367,517)	(1,182,866)	3,406,093	77,975	3,484,068	3,484,068
Hudson Sd - Emp/Teach	37,498,614	207,335	1,345,435	1,574,537	3,127,307	(806,327)	(306,310)	(812,178)	(1,924,815)	4,648,002	179,013	4,827,015	4,827,015
Inter-Lakes Sd - (Sau 02)	19,207,728	106,202	689,166	972,584	1,767,952	(413,021)	(156,900)	-	(569,921)	2,380,823	448,362	2,829,185	2,829,185

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense			
	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	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and
Jackson - Emp/Pol/Fire	\$ 702,562	\$ 3,885	\$ 25,208	\$ 21,328	\$ 50,421	\$ (15,107)	\$ (5,739)	\$ -	\$ (80,977)	\$ (101,823)	\$ 87,084	\$ (20,948)	\$ 66,136	
Jackson Sd - (Sau 09)	920,666	5,090	33,033	107,657	145,780	(19,797)	(7,521)	-	(1,382)	(28,700)	114,118	38,350	152,468	
Jaffrey - Emp/Fire/Pol	4,896,386	27,073	175,680	70,460	273,213	(105,286)	(39,996)	-	(136,335)	(281,617)	606,913	(17,731)	589,182	
Jaffrey-Rindge Coop Sd	18,284,728	101,099	656,049	427,227	1,184,375	(393,174)	(149,360)	-	(709,060)	(1,251,594)	2,266,416	(217,022)	2,049,394	
Jefferson - Emp	127,483	705	4,574	2,769	8,048	(2,741)	(1,041)	-	(11,794)	(15,576)	15,802	(2,914)	12,888	
John Stark Reg Sd - (Sau 24)	9,799,074	54,180	351,587	162,262	568,029	(210,708)	(80,044)	-	(380,494)	(671,246)	1,214,608	(161,827)	1,052,781	
Kearsarge Reg Coop Sd	27,487,418	151,982	986,238	1,076,775	2,214,995	(591,058)	(224,533)	-	(320,618)	(1,136,209)	3,407,101	358,455	3,765,556	
Keene - Emp/Fire/Pol	34,312,848	189,720	1,231,131	154,441	1,575,292	(737,824)	(280,287)	-	(1,394,202)	(2,412,313)	4,253,122	(573,892)	3,679,230	
Keene Sd - (Sau 29)	41,773,185	230,970	1,498,805	1,258,166	2,987,941	(898,243)	(341,227)	-	(2,371,425)	(3,610,895)	5,177,841	(608,567)	4,569,274	
Kensington - Police	808,839	4,472	29,021	84,777	118,270	(17,392)	(6,607)	-	(9,614)	(33,613)	100,257	13,898	114,155	
Kensington Sd - (Sau 16)	1,938,741	10,720	69,561	126,246	206,527	(41,688)	(15,837)	-	(38,339)	(95,864)	240,309	(34,645)	205,664	
Kingston - Emp/Fire/Pol	3,119,249	17,247	111,917	53,995	183,159	(67,073)	(25,480)	-	(200,446)	(292,999)	386,635	(62,149)	324,486	
Laconia - Emp/Fire/Pol	22,876,603	126,488	820,803	309,626	1,256,917	(491,912)	(186,869)	-	(835,477)	(1,514,258)	2,835,585	6,840	2,842,425	
Laconia Housing & Redevelopment	1,315,566	7,274	47,202	58,608	113,084	(28,288)	(10,746)	-	(57,098)	(66,132)	163,066	40,400	203,466	
Laconia Sd - Emp/Teach	26,579,102	146,959	953,648	698,219	1,798,826	(571,526)	(217,113)	-	(763,832)	(1,552,471)	3,294,514	(61,000)	3,233,514	
Laconia Water Works - Emp	1,237,682	6,843	44,408	89,500	140,751	(26,614)	(10,110)	-	(81,065)	(117,789)	153,412	(10,786)	142,626	
Lafayette Reg Coop Sd (Sau 35)	1,969,169	10,888	70,653	77,274	158,815	(42,343)	(16,085)	-	(6,798)	(65,226)	244,081	19,504	263,585	
Lakes Region Mutual Fire Aid	828,995	4,584	29,744	25,981	60,309	(17,826)	(6,772)	-	(93,409)	(118,097)	102,755	(47,695)	55,060	
Lakes Region Planning Comm.	250,367	1,384	8,983	290	10,657	(5,384)	(2,045)	-	(47,992)	(55,421)	31,033	(34,440)	(3,407)	
Lancaster - Emp/Fire/Pol	2,566,450	14,190	92,083	11,914	118,187	(55,186)	(20,964)	-	(202,855)	(278,985)	318,115	(73,587)	244,528	
Landaff Sd - (Sau 35)	113,508	628	4,073	14,623	19,324	(2,441)	(927)	-	(7,314)	(10,682)	14,069	(5,016)	9,053	
Langdon - Police	-	-	-	515	515	-	-	-	(68,033)	(68,033)	-	(27,229)	(27,229)	
Lebanon - Emp/Fire/Pol	23,845,365	131,844	855,562	99,456	1,086,862	(512,743)	(194,782)	-	(834,432)	(1,541,957)	2,955,664	(326,519)	2,629,145	
Lebanon Sd(Sau 88) - Emp/Teach	31,049,243	171,676	1,114,034	936,436	2,222,146	(667,647)	(253,628)	-	(91,091)	(1,012,366)	3,848,594	423,765	4,272,359	
Lee - Emp/Fire/Pol	2,714,277	15,008	97,387	224,791	337,186	(58,365)	(22,172)	-	(123,267)	(203,804)	336,438	11,087	347,525	
Lempster - Emp/Pol	245,800	1,359	8,819	4,752	14,930	(5,285)	(2,008)	-	(90,280)	(97,573)	30,467	(25,709)	4,758	
Lempster Sd Emp/Teachers	1,520,854	8,409	54,568	511,945	574,922	(32,703)	(12,423)	-	(274,652)	(319,778)	188,512	259,344	447,856	
Lincoln - Emp/Pol	2,784,409	15,395	99,903	69,774	185,072	(59,873)	(22,745)	-	(152,749)	(235,367)	345,131	(36,698)	308,433	
Lincoln-Woodstock Sd	5,841,775	32,300	209,601	263,067	504,968	(125,615)	(47,719)	-	(10,675)	(184,009)	724,096	91,661	815,757	
Lisbon - Police	561,557	3,105	20,148	20,735	43,988	(12,075)	(4,587)	-	(28,868)	(45,530)	69,606	(43,323)	26,283	
Lisbon Reg Sd - (Sau 35)	4,820,858	26,655	172,970	176,019	375,644	(103,662)	(39,379)	-	(129,520)	(272,561)	597,552	32,451	630,003	
Litchfield - Emp/Fire/Pol	4,353,593	24,072	156,205	97,639	277,916	(93,615)	(35,563)	-	(100,650)	(229,828)	539,634	49,757	589,391	
Litchfield Sd - Emp/Teach	16,434,861	90,871	589,676	1,065,515	1,746,062	(353,396)	(134,249)	-	(100,287)	(587,932)	2,037,122	233,227	2,270,349	
Littleton - Emp/Fire/Pol	5,551,128	30,693	199,172	219,566	449,431	(119,365)	(45,345)	-	(41,878)	(206,588)	688,070	95,479	783,549	
Littleton Public Library - Emp	165,850	917	5,951	4,315	11,183	(3,566)	(1,355)	-	(17,658)	(22,579)	20,557	(8,168)	12,389	
Littleton Sd - Emp/Teach	12,140,797	67,128	435,607	257,463	760,198	(261,062)	(99,173)	-	(510,361)	(870,596)	1,504,868	(101,147)	1,403,721	
Littleton Water & Light Dept	1,392,498	7,699	49,962	12,146	69,807	(29,943)	(11,375)	-	(150,398)	(191,716)	172,602	(58,218)	114,384	
Londonderry - Emp/Fire/Pol	34,204,283	189,120	1,227,236	-	1,416,356	(735,490)	(279,400)	-	(549,634)	(1,564,524)	4,239,666	(364,305)	3,875,361	
Londonderry Sd - Emp/Teach	58,628,088	324,163	2,103,552	1,906,357	4,334,072	(1,260,671)	(478,907)	-	(981,861)	(2,721,439)	7,267,028	293,237	7,560,265	
Loudon - Emp/Fire/Pol	2,782,906	15,387	99,850	172,356	287,593	(59,840)	(22,732)	-	(9,925)	(92,497)	344,945	75,975	420,920	
Lyme - Emp/Pol	911,632	5,041	32,709	88,223	125,973	(19,603)	(7,447)	-	(44,810)	(71,860)	112,998	(10,060)	102,938	
Lyme Sd - (Sau 76)	3,584,005	19,816	128,593	297,305	445,714	(77,066)	(29,276)	-	-	(106,342)	444,242	127,813	572,055	
Lyndeborough - Police	22,810	126	818	23,590	24,534	(490)	(186)	-	-	-	2,827	(20,779)	(17,952)	
Madison - Emp/Pol	1,300,341	7,190	46,656	38,046	91,892	(27,961)	(10,622)	-	(63,396)	(101,979)	161,179	14,785	175,964	
Madison Sd - (Sau 13)	2,278,468	12,598	168,478	81,751	262,827	(48,994)	(18,612)	-	(64,431)	(132,037)	282,419	8,702	291,121	
Manchester - Fire/Pol	121,221,028	670,248	4,349,362	1,018,397	6,038,007	(2,606,598)	(990,202)	-	(1,735,684)	(5,332,484)	15,025,505	(591,737)	14,433,768	
Manchester Sd - Empl/Teacher	140,678,061	777,828	5,047,472	7,567,937	13,393,237	(3,024,979)	(1,149,138)	-	(4,976,818)	(9,150,935)	17,437,229	1,398,946	18,836,175	
Marlborough - Emp/Pol	890,205	4,922	31,940	60,798	97,660	(19,142)	(7,272)	-	(62,950)	(89,364)	110,342	1,100	111,442	
Marlborough Sd - (Sau 29)	2,344,432	12,963	84,117	227,114	324,194	(50,412)	(19,151)	-	(79,112)	(148,675)	290,595	9,169	299,764	
Marlow - Emp	212,387	1,174	7,620	2,947	11,741	(4,567)	(1,735)	-	(16,033)	(22,335)	26,326	25	26,351	
Marlow Sd - (Sau 29)	514,599	2,845	18,464	53,911	75,220	(11,065)	(4,204)	-	(16,508)	(31,777)	63,785	31,044	94,829	
Mascenic Reg Sd - (Sau 87)	11,196,083	61,905	401,711	349,366	812,982	(240,748)	(91,456)	-	(163,525)	(495,729)	1,387,769	19,213	1,406,982	
Mascoma Valley Sd - Emp/Teach	17,122,044	94,670	614,332	734,469	1,443,471	(368,173)	(139,863)	-	(219,807)	(727,843)	2,122,300	259,532	2,381,832	
Mason - Police	548,587	3,033	19,683	97,886	120,602	(11,796)	(4,481)	-	(62,897)	(79,174)	67,998	(1,746)	66,252	
Mason Sd (Sau 89)	963,002	5,325	34,552	162,697	202,574	(20,707)	(7,866)	-	(3,475)	(32,048)	119,365	44,410	163,775	
Maxfield Public Library	-	-	-	1,799	1,799	-	-	-	(81,900)	(81,900)	-	(23,841)	(23,841)	
Meredith - Emp/Fire/Pol	7,226,488	39,956	259,284	204,437	503,677	(155,390)	(59,030)	-	(484,407)	(698,827)	895,733	(108,561)	787,172	
Meriden Village Water District	63,222	350	2,268	215	2,833	(1,359)	(516)	-	(3,995)	(5,870)	7,836	(1,722)	6,114	
Merrimack - Emp/Fire/Pol	26,509,832	146,576	951,162	602,950	1,700,688	(570,037)	(216,547)	-	(809,788)	(1,596,372)	3,285,928	(128,388)	3,157,540	
Merrimack County - Emp/Pol	48,214,109	266,582	1,729,903	843,420	2,839,905	(1,036,741)	(393,840)	-	(1,783,203)	(3,213,784)	5,976,202	(447,441)	5,528,761	
Merrimack Sd - Emp/Teach	50,238,749	277,777	1,802,546	1,472,382	3,552,705	(1,080,276)	(410,378)	-	(271,179)	(1,761,833)	6,227,159	236,183	6,463,342	
Merrimack Valley Sd (Sau 46)	29,775,207	164,631	1,068,322	1,645,567	2,878,520	(640,252)	(243,221)	-	(1,272,263)	(2,155,736)	3,690,676	354,949	4,045,625	
Merrimack Village District	1,149,550	6,356	41,245	43,154	90,755	(24,719)	(9,390)	-	(15,526)	(49,635)	142,488	6,073	148,561	

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense			
	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		
												Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Middleton - Police	\$ 643,663	\$ 3,559	\$ 23,094	\$ 2,964	\$ 29,617	\$ (13,841)	\$ (5,258)	\$ -	\$ (52,028)	\$ (71,127)	\$ 79,783	\$ (32,127)	\$ 47,656	
Middleton Sd - Emp/Teach	1,317,755	7,286	47,281	524,589	579,156	(28,335)	(10,764)	-	-	(39,099)	163,337	244,139	407,476	
Milan Sd - (Sau 20)	939,462	5,194	33,708	81,443	120,345	(20,201)	(7,674)	-	(15,649)	(43,524)	116,448	5,311	121,759	
Milford - Emp/Fire/Pol	11,615,087	64,221	416,745	399,846	880,812	(249,757)	(94,879)	-	(461,444)	(806,080)	1,439,705	4,307	1,444,012	
Milford Area Communication Ctr	401,003	2,217	14,388	1,365	17,970	(8,623)	(3,276)	-	(22,356)	(34,255)	49,705	(7,038)	42,667	
Milford Sd - Empl/Teacher	30,290,347	167,479	1,086,806	994,769	2,249,054	(651,329)	(247,429)	-	(359,984)	(1,258,742)	3,754,528	21,472	3,776,000	
Milton - Emp/Fire/Pol	2,601,919	14,386	93,356	26,842	134,584	(55,949)	(21,254)	-	(74,884)	(152,087)	322,511	24,885	347,396	
Milton Sd - (Sau 64)	7,372,204	40,762	264,512	500,900	806,174	(158,523)	(60,220)	-	(60,510)	(279,253)	913,794	52,898	966,692	
Monadnock Reg Sd - (Sau 93)	22,644,159	125,203	812,463	185,910	1,123,576	(486,914)	(184,970)	-	(870,467)	(1,542,351)	2,806,773	(644,276)	2,162,497	
Monroe - Emp	95,397	527	3,423	2,597	6,547	(2,051)	(779)	-	(25,644)	(28,474)	11,825	(6,666)	5,159	
Monroe Sd - Emp/Tch	1,706,717	9,437	61,236	195,423	266,096	(36,699)	(13,941)	-	(20,024)	(70,664)	211,550	61,254	272,804	
Mont Vernon - Emp/Pol	971,493	5,372	34,857	10,096	50,325	(20,890)	(7,936)	-	(39,432)	(68,258)	120,418	3,185	123,603	
Mont Vernon Sd - (Sau 39)	2,528,846	13,982	90,734	390,898	495,614	(54,377)	(20,657)	-	(42,190)	(117,224)	313,454	81,038	394,492	
Moultonborough - Emp/Fire/Pol	5,125,712	28,341	183,909	25,373	237,623	(110,217)	(41,870)	-	(217,478)	(369,565)	635,339	(140,243)	495,096	
Moultonborough Sd - Emp/Teach	11,052,468	61,111	396,558	401,924	859,593	(237,660)	(90,283)	-	(104,557)	(432,500)	1,369,968	(39,146)	1,330,822	
Nashua - Emp/Fire/Pol	113,493,651	627,522	4,072,107	364,002	5,063,631	(2,440,437)	(927,080)	-	(2,373,897)	(5,741,414)	14,067,686	(17,867)	14,049,819	
Nashua Airport Authority - Emp	302,797	1,674	10,864	35,699	48,237	(6,511)	(2,473)	-	(28,684)	(37,668)	37,532	(22,064)	15,468	
Nashua Housing Redevelop Auth	1,519,550	8,402	54,521	33,278	96,201	(32,675)	(12,413)	-	(117,449)	(162,537)	188,350	(16,672)	171,678	
Ne Interstate Water Pol Cntrl	-	-	-	2,009	2,009	-	-	-	(162,617)	(162,617)	-	(50,470)	(50,470)	
Nelson - Emp	206,804	1,143	7,420	2,551	11,114	(4,447)	(1,689)	-	(13,342)	(19,478)	25,634	(5,952)	19,682	
Nelson Sd - (Sau 29)	697,642	3,857	25,031	99,254	128,142	(15,001)	(5,699)	-	(7,121)	(27,821)	86,474	45,393	131,867	
New Boston - Police	1,459,214	8,068	52,356	223,615	284,039	(31,377)	(11,920)	-	(5,312)	(48,609)	180,871	77,264	258,135	
New Boston Sd - (Sau 19)	5,884,774	32,538	211,143	213,903	457,584	(126,539)	(48,070)	-	(23,186)	(197,795)	729,425	73,998	803,423	
New Castle - Emp/Fire/Pol	1,461,823	8,083	52,450	24,787	85,320	(31,433)	(11,941)	-	(101,978)	(145,352)	181,195	(5,859)	175,336	
New Castle Sd - (Sau 50)	904,799	5,003	32,464	148,892	186,359	(19,456)	(7,391)	-	(55,410)	(82,257)	112,151	27,153	139,304	
New Durham - Emp/Pol	1,279,322	7,074	45,902	49,220	102,196	(27,509)	(10,450)	-	(124,821)	(162,780)	158,574	(72,314)	86,260	
New Hampton - Emp/Pol/Fire	1,434,060	7,929	51,453	59,785	119,167	(30,836)	(11,714)	-	(68,317)	(110,867)	177,754	4,631	182,385	
New Ipswich - Emp/Pol	1,414,423	7,821	50,749	9,030	67,600	(30,414)	(11,554)	-	(153,910)	(195,878)	175,520	(66,255)	109,065	
New London - Emp/Fire/Pol	3,917,518	21,660	140,559	85,435	247,654	(84,238)	(32,000)	-	(117,342)	(233,580)	485,581	(14,736)	470,845	
New London-Springfield Wtr Sys	201,087	1,112	7,215	2,401	10,728	(4,324)	(1,643)	-	(11,432)	(17,399)	24,925	(4,742)	20,183	
Newbury - Police	792,132	4,380	28,421	111,905	144,706	(17,033)	(6,471)	-	(84,683)	(108,187)	98,186	2,755	100,941	
Newfields - Emp/Pol	616,188	3,407	22,109	13,463	38,979	(13,250)	(5,033)	-	(109,978)	(128,261)	76,377	(34,220)	42,157	
Newfields Sd - (Sau 16)	1,670,584	9,237	59,940	111,172	180,349	(35,922)	(13,646)	-	(59,149)	(108,717)	207,071	30,140	237,211	
Newfound Area Sd - Emp/Teach	17,066,638	94,364	612,344	166,984	873,692	(366,981)	(139,410)	-	(224,071)	(730,462)	2,115,432	(99,779)	2,015,653	
Newington - Emp/Fire/Pol	4,912,584	27,162	176,262	184,862	388,286	(105,635)	(40,129)	-	(155,698)	(301,462)	608,921	(69,249)	539,672	
Newington Sd - (Sau 50)	890,957	4,926	31,967	51,540	88,433	(19,158)	(7,278)	-	(65,504)	(91,940)	110,435	2,505	112,940	
Newmarket - Emp/Pol/Fire	5,825,930	32,212	209,032	140,840	382,084	(125,274)	(47,589)	-	(57,171)	(230,034)	722,132	32,936	755,068	
Newmarket Sd - Emp/Teach	13,558,858	74,969	486,486	141,653	703,108	(291,554)	(110,756)	-	(427,287)	(829,597)	1,680,638	(16,358)	1,664,280	
Newport - Emp/Fire/Pol	6,196,561	34,262	222,330	199,040	455,632	(133,244)	(50,617)	-	(281,400)	(465,261)	768,072	(59,071)	709,001	
Newport Sd - (Sau 43)	11,065,493	61,183	397,025	434,575	892,783	(237,940)	(90,389)	-	(311,382)	(639,711)	1,371,582	(110,847)	1,260,735	
Newton - Emp/Pol	1,568,896	8,675	56,291	178,352	243,318	(33,736)	(12,816)	-	(273,281)	(319,833)	194,467	33,339	227,806	
Next Charter School	574,206	3,175	20,602	113,134	136,911	(12,347)	(4,690)	-	(2,354)	(19,391)	71,174	87,250	158,424	
NH Community Developmental Fin	101,202	560	3,631	325	4,516	(2,176)	(827)	-	(13,290)	(16,293)	12,544	(20,706)	(8,162)	
NH Land & Community Heritage	131,320	726	4,712	17,349	22,787	(2,824)	(1,073)	-	(7,882)	(11,779)	16,277	6,035	22,317	
NH Municipal Bond Bank - Emp	248,211	1,372	8,906	82,454	92,732	(5,337)	(2,028)	-	(125,964)	(133,329)	30,766	(2,929)	27,837	
NH Retirement System	-	-	-	-	-	-	-	-	-	-	-	-	-	
North Conway Wtr Prc&Fire Dep	1,327,098	7,338	47,616	37,072	92,206	(28,536)	(10,840)	-	(65,786)	(105,162)	164,495	(23,363)	141,132	
North Country Charter Academy	390,289	2,158	14,003	32,365	48,526	(8,392)	(3,188)	-	(23,533)	(35,113)	48,377	(14,212)	34,165	
North Country Education Servc	988,133	5,464	35,454	18,059	58,977	(21,248)	(8,072)	-	(267,851)	(297,171)	122,480	(94,991)	27,489	
North Hampton - Emp/Fire/Pol	6,651,387	36,776	238,649	164,709	440,134	(143,024)	(54,332)	-	(199,024)	(396,380)	824,448	7,069	831,517	
North Hampton Sd - (Sau 21)	6,643,294	36,732	238,359	100,379	375,470	(142,850)	(54,266)	-	(246,218)	(443,334)	823,445	(51,790)	771,655	
Northfield - Emp/Pol	2,091,776	11,566	75,052	105,064	191,682	(44,979)	(17,087)	-	(109,264)	(171,330)	259,278	(1,382)	257,896	
Northumberland - Emp/Pol	966,430	5,344	34,675	160,013	200,032	(20,781)	(7,894)	-	(128,753)	(157,428)	119,790	(47,274)	72,516	
Northumberland Sd - (Sau 58)	4,348,684	24,044	156,029	446,889	626,962	(93,509)	(35,523)	-	(275,996)	(405,028)	539,025	(9,322)	529,703	
Northwood - Emp/Fire/Pol	2,136,124	11,811	76,643	25,923	114,377	(45,933)	(17,449)	-	(253,678)	(317,060)	264,775	(61,336)	203,439	
Northwood Sd - (Sau 44)	4,069,282	22,500	146,004	306,396	474,900	(87,501)	(33,240)	-	(170,384)	(291,125)	504,393	(49,787)	454,606	
Nottingham - Fire/Pol	1,480,321	8,185	53,113	67,541	128,839	(31,831)	(12,092)	-	(23,381)	(67,304)	183,488	39,377	222,865	
Nottingham Sd - (Sau 44)	5,666,549	31,331	203,313	285,650	520,294	(121,847)	(46,288)	-	(58,683)	(226,818)	702,376	127,545	829,921	
Orford - Emp/Pol	367,225	2,030	13,176	118,539	133,745	(7,896)	(3,000)	-	(133,894)	(144,790)	45,518	(33,366)	12,152	
Ossipee - Emp/Pol	3,837,412	21,218	137,685	137,649	296,552	(82,515)	(31,346)	-	(139,569)	(253,430)	475,652	(9,173)	466,479	
Oyster River Coop Sd	33,333,582	184,306	1,195,996	1,845,043	3,225,345	(716,767)	(272,288)	-	(318,781)	(1,307,836)	4,131,741	703,923	4,835,664	
Pease Development Authority	4,197,804	23,210	150,616	28,468	202,294	(90,265)	(34,290)	-	(480,159)	(604,714)	520,323	(106,291)	414,032	
Pelham - Emp/Fire/Pol	13,337,780	73,746	478,554	616,788	1,169,088	(286,800)	(108,951)	-	(154,572)	(550,323)	1,653,235	16,300	1,669,535	

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Pelham Sd - (Sau 28)	\$ 19,836,752	\$ 109,680	\$ 711,735	\$ 924,058	\$ 1,745,473	\$ (426,547)	\$ (162,038)	\$ -	\$ (102,409)	\$ (690,994)	\$ 2,458,791	\$ 406,187	\$ 2,864,978
Pembroke - Emp/Pol/Fire	3,693,986	20,425	132,539	153,439	202,190	(79,431)	(30,175)	-	(130,231)	(239,837)	457,874	22,828	480,702
Pembroke Sd - (Sau 53)	18,879,090	104,385	677,374	556,863	1,338,622	(405,954)	(154,215)	-	(672,168)	(1,232,337)	2,340,088	114,716	2,454,804
Pemi Baker Coop - (Sau 48)	10,296,259	56,929	369,426	495,926	922,281	(221,399)	(84,106)	-	(117,444)	(422,949)	1,276,235	77,618	1,353,853
Penacook Boscawen Water Prcnet	-	-	-	320	320	-	-	-	(81,734)	(81,734)	-	(33,181)	(33,181)
Peterborough - Emp/Fire/Pol	6,621,291	36,610	237,569	139,228	413,407	(142,377)	(54,086)	-	(34,335)	(230,798)	820,718	41,167	861,885
Piermont Police	174,120	963	6,247	26,385	33,595	(3,744)	(1,422)	-	(9,409)	(14,575)	21,582	2,780	24,362
Piermont Sd - (Sau 23)	842,153	4,656	30,216	31,881	66,753	(18,109)	(6,879)	-	(58,839)	(83,827)	104,386	(38,430)	65,956
Pittsburg - Emp/Pol	406,476	2,247	14,584	41,323	58,154	(8,740)	(3,320)	-	(22,013)	(34,073)	50,383	(3,032)	47,351
Pittsburg Sd - (Sau 07)	1,599,954	8,846	57,406	-	66,252	(34,404)	(13,069)	-	(117,652)	(198,316)	198,316	(73,833)	124,483
Pittsfield - Emp/Fire/Pol	2,217,546	12,261	79,565	53,859	145,685	(47,684)	(18,114)	-	(547,976)	(613,774)	274,868	(64,454)	210,414
Pittsfield Sd - (Sau 51)	7,238,352	40,022	259,709	90,523	390,254	(155,645)	(59,127)	-	(252,076)	(466,848)	897,203	(117,300)	779,903
Plainfield - Emp/Pol	1,177,689	6,512	42,255	60,792	109,559	(25,324)	(9,620)	-	(42,763)	(77,707)	145,976	9,203	155,179
Plainfield Sd - Emp/Teach	3,311,060	18,307	118,800	217,903	355,010	(71,197)	(27,047)	-	(104,548)	(202,792)	410,410	2,836	413,246
Plaislow - Emp/Fire/Pol	5,897,954	32,611	211,616	79,142	323,369	(126,823)	(48,178)	-	(353,357)	(528,358)	731,059	(119,799)	611,260
Plaislow Public Library - Emp	216,368	1,196	7,763	38,095	47,054	(4,653)	(1,767)	-	(781)	(7,201)	26,819	13,215	40,034
Plymouth - Emp/Fire/Pol	7,020,160	38,815	251,881	392,542	683,238	(150,953)	(57,345)	-	(203,445)	(411,743)	870,158	120,689	990,847
Plymouth Sd - (Sau 48)	6,332,381	35,013	227,203	174,855	437,071	(136,164)	(51,726)	-	(300,562)	(488,452)	784,907	2,437	787,344
Plymouth Village Water & Sewer	804,726	4,449	28,873	79,807	113,129	(17,304)	(6,573)	-	(14,513)	(38,390)	99,747	18,575	118,322
Portsmouth - Emp/Fire/Pol	48,972,065	270,773	1,757,098	1,031,616	3,059,487	(1,053,039)	(400,031)	-	(674,110)	(2,127,180)	6,070,151	190,110	6,260,261
Portsmouth Housing Authority	1,862,450	10,298	66,824	62,039	139,161	(40,048)	(15,214)	-	(153,616)	(208,878)	230,853	(87,494)	143,359
Portsmouth Sd - Empl/Teacher	44,427,524	245,646	1,594,042	2,256,368	4,096,056	(955,318)	(362,909)	-	(337,416)	(1,655,643)	5,506,850	871,910	6,378,760
Portsmouth-Josie F. Prescott	-	-	-	399	399	-	-	-	(42,417)	(42,417)	-	(17,863)	(17,863)
Profile Coop Sd - (Sau 35)	4,098,151	22,659	147,400	146,975	316,674	(88,122)	(33,476)	-	(145,407)	(267,005)	507,971	(24,185)	483,786
Prospect Mountain High School	6,878,193	38,030	246,787	331,984	616,801	(147,901)	(56,185)	-	(99,988)	(304,074)	852,561	116,962	969,523
Raymond - Emp/Fire/Pol	6,262,657	34,627	224,702	125,439	384,768	(134,665)	(51,157)	-	(194,257)	(380,079)	776,265	(18,388)	757,877
Raymond Sd - Emp/Teach	15,771,417	87,202	565,872	431,600	1,084,674	(339,130)	(128,830)	-	(110,494)	(578,454)	1,954,888	12,507	1,967,395
Richmond-Pol	-	-	-	11,276	11,276	-	-	-	(15,567)	(15,567)	-	(22)	(22)
Rindge - Emp/Fire/Pol	2,602,837	14,391	93,389	95,628	203,408	(55,968)	(21,261)	-	(155,179)	(232,408)	322,625	(54,700)	267,925
Rivendell Interstate Sd	2,048,556	11,327	73,501	597,838	682,666	(44,050)	(16,734)	-	(212,239)	(273,023)	253,921	46,242	300,163
Rochester - Emp/Fire/Pol	27,496,352	152,031	986,558	343,742	1,482,331	(591,250)	(224,606)	-	(1,360,766)	(2,176,622)	3,408,209	(275,169)	3,133,040
Rockingham County-Emp/Pol/Fire	35,522,347	196,408	1,274,528	231,341	1,702,277	(763,832)	(290,167)	-	(3,603,976)	(4,657,975)	4,403,041	(1,653,437)	2,749,604
Rockingham Planning Comm - Emp	415,764	2,299	14,917	15,167	32,383	(8,940)	(3,396)	-	(42,511)	(54,847)	51,534	(17,847)	33,687
Rollinsford - Emp/Pol	775,304	4,287	27,818	115,423	147,528	(16,671)	(6,333)	-	(61,136)	(84,140)	96,100	25,922	122,022
Rollinsford Sd - (Sau 56)	2,182,153	12,065	78,295	86,825	177,185	(46,923)	(17,825)	-	(114,736)	(179,484)	270,481	(43,045)	227,436
Rumney - Emp/Pol	484,669	2,680	17,390	19,629	39,699	(10,422)	(3,959)	-	(60,058)	(74,439)	60,075	(31,348)	28,727
Rumney Sd - (Sau 48) Emp/Teach	2,112,297	11,679	75,788	410,627	498,094	(45,420)	(17,254)	-	(3,475)	(66,149)	261,822	197,060	458,882
Rye - Emp/Fire/Pol	6,486,776	35,866	232,743	215,598	484,207	(139,484)	(52,988)	-	(430,954)	(623,426)	804,044	(93,061)	710,983
Rye Sd - (Sau 50)	8,079,532	44,673	289,890	618,166	952,729	(173,733)	(65,998)	-	(304,910)	(544,641)	1,001,469	97,573	1,099,042
Rye Water District - Emp	295,898	1,636	10,617	20,817	33,070	(6,363)	(2,417)	-	(33,933)	(42,713)	36,677	(10,986)	25,691
Salem - Emp/Fire/Pol	47,186,946	260,903	1,693,049	333,855	2,287,807	(1,014,654)	(385,450)	-	(503,869)	(1,903,973)	5,848,884	6,239	5,855,123
Salem Housing Authority - Emp	427,240	2,362	15,329	25,909	43,600	(9,187)	(3,490)	-	(14,261)	(26,938)	52,957	(3,348)	49,609
Salem Sd - Emp/Teach	49,701,650	274,807	1,783,275	1,643,806	3,701,888	(1,068,722)	(405,991)	-	(453,427)	(1,928,145)	6,160,584	483,564	6,644,148
Salisbury - Emp	61,785	342	2,217	415	2,974	(1,329)	(505)	-	(5,926)	(7,760)	7,658	(2,193)	5,465
Sanborn Regional Sd (Sau 17)	24,555,435	135,770	881,039	530,524	1,547,333	(528,012)	(200,583)	-	(662,445)	(1,391,040)	3,043,678	67,704	3,111,382
Sanbornton - Emp/Fire/Pol	2,068,458	11,437	74,215	135,524	221,176	(44,478)	(16,896)	-	(32,593)	(93,967)	256,388	40,058	296,446
Sanbornton Public Library	89,083	493	3,196	3,212	6,901	(1,916)	(728)	-	(6,051)	(8,695)	11,042	4,990	16,032
Sandown - Emp/Fire/Pol	2,305,634	12,748	82,725	101,518	196,991	(49,578)	(18,834)	-	(30,755)	(99,167)	285,786	58,370	344,156
Sandown Public Library	82,350	455	2,955	17,410	20,820	(1,771)	(673)	-	(7,244)	(9,688)	10,207	1,048	11,255
Sandwich - Police/Fire	538,835	2,979	19,333	119,042	141,354	(11,586)	(4,402)	-	(3,933)	(19,921)	66,789	32,649	99,438
Sau 02 - Emp/Teach	855,918	4,732	30,710	77,801	113,243	(18,405)	(6,992)	-	(38,573)	(63,970)	106,092	6,614	112,706
Sau 03 - Emp/Teach	14,794,318	81,800	530,814	579,929	1,192,543	(318,120)	(120,848)	-	(635,165)	(1,074,133)	1,833,775	(14,648)	1,819,127
Sau 06 - Emp	937,804	5,185	33,648	28,993	67,826	(20,165)	(7,661)	-	(251,275)	(279,101)	116,242	(84,093)	32,149
Sau 07 - Emp/Teach	766,791	4,240	27,512	121,418	153,170	(16,488)	(6,264)	-	(20,464)	(43,216)	95,045	43,542	138,587
Sau 09 - Emp/Teach	1,125,667	6,224	40,388	76,995	123,607	(24,205)	(9,195)	-	(33,900)	(67,300)	139,528	1,160	140,688
Sau 10 (Derry Coop Sd)	43,287,583	239,343	1,553,141	1,754,792	3,547,276	(930,806)	(353,597)	-	(1,785,388)	(3,069,791)	5,365,552	8,618	5,374,170
Sau 13 - Emp	471,489	2,607	16,917	48,349	67,873	(10,138)	(3,851)	-	(109,439)	(123,428)	58,442	(2,962)	55,480
Sau 15 - Emp/Teach	888,192	4,911	31,868	64,741	101,520	(19,099)	(7,255)	-	(28,669)	(55,023)	110,093	6,400	116,493
Sau 16 - Emp/Teach	2,100,478	11,614	75,364	184,349	271,327	(45,166)	(17,158)	-	(260,663)	(322,987)	260,357	(89,878)	170,479
Sau 18 - Emp/Teach	-	-	-	33,833	33,833	-	-	-	(1,139,015)	(1,139,015)	-	(347,097)	(347,097)
Sau 19 - Emp/Teach	1,496,651	8,275	53,699	109,890	171,864	(32,182)	(12,225)	-	(92,962)	(137,369)	185,512	(10,450)	175,062
Sau 20 - Emp	591,542	3,271	21,224	13,894	38,389	(12,720)	(4,832)	-	(33,902)	(51,454)	73,322	(18,536)	54,786
Sau 21 - Emp/Teach	1,098,844	6,076	39,426	11,651	57,153	(23,628)	(8,976)	-	(37,687)	(70,291)	136,203	(19,407)	116,796

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense			
	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	
Sau 23 - Emp/Teach	\$ 1,914,538	\$ 10,586	\$ 68,693	\$ 71,932	\$ 151,211	\$ (41,168)	\$ (15,639)	\$ -	\$ (106,542)	\$ (163,349)	\$ 237,309	\$ 14,647	\$ 251,956	
Sau 24 - Emp/Teach	1,947,785	10,770	69,886	175,775	256,431	(41,883)	(15,911)	-	(46,839)	(104,633)	241,431	101,678	343,109	
Sau 28 - Emp	-	-	-	-	-	-	-	-	-	-	-	(101,457)	(101,457)	
Sau 29 - Emp/Teach	2,658,795	14,701	95,396	96,148	206,245	(57,172)	(21,719)	-	(43,766)	(122,657)	329,561	(1,484)	328,077	
Sau 34 - Emp/Teach	835,917	4,622	29,992	80,647	115,261	(17,975)	(6,828)	-	(63,654)	(88,457)	103,613	(16,083)	87,530	
Sau 35 - Emp/Teach	987,504	5,460	35,431	40,053	80,944	(21,234)	(8,066)	-	(50,059)	(79,359)	122,402	(13,265)	109,137	
Sau 39 - Emp	1,463,437	8,092	52,508	-	60,600	(31,468)	(11,954)	-	(233,021)	(276,443)	181,395	(106,807)	74,588	
Sau 41 - Emp	1,208,869	6,684	43,374	144,363	194,421	(25,994)	(9,875)	-	(75,078)	(110,947)	149,841	14,709	164,550	
Sau 42	127,980,727	707,623	4,591,897	4,737,038	10,036,558	(2,751,950)	(1,045,419)	-	(2,667,834)	(6,465,203)	15,863,378	1,115,336	16,978,714	
Sau 43 - Emp/Teach	-	-	-	-	-	-	-	-	(250,622)	(250,622)	-	(131,833)	(131,833)	
Sau 44 - Emp/Teach	1,872,147	10,351	67,172	134,343	211,866	(40,256)	(15,293)	-	(118,554)	(174,103)	232,055	53,199	285,254	
Sau 46 - Emp	780,843	4,317	28,016	91,779	124,112	(16,790)	(6,378)	-	(121,872)	(145,040)	96,787	18,459	115,246	
Sau 48 - Emp/Teach	1,468,545	8,120	52,691	136,338	197,149	(31,578)	(11,996)	-	(117,245)	(160,819)	182,028	10,450	192,478	
Sau 50 - Emp/Teach	1,094,985	6,054	39,288	87,954	133,296	(23,545)	(8,944)	-	(184,351)	(216,840)	135,725	(12,966)	122,759	
Sau 53 - Emp/Teach	3,896,488	21,544	139,804	152,467	313,815	(83,786)	(31,829)	-	(141,113)	(256,728)	482,975	(2,084)	480,891	
Sau 54 (Rochester Sd)	51,362,603	283,991	1,842,870	1,148,380	3,275,241	(1,104,442)	(419,559)	-	(633,840)	(2,157,841)	6,366,462	195,434	6,561,896	
Sau 55 - Emp	1,502,180	8,306	53,898	188,381	250,585	(32,301)	(12,271)	-	(112,122)	(156,694)	186,197	39,613	225,810	
Sau 56 - Emp/Teach	1,021,138	5,646	36,638	21,489	63,773	(21,957)	(8,341)	-	(201,929)	(232,227)	126,571	(75,035)	51,536	
Sau 58 - Emp	397,387	2,197	14,258	48,977	65,432	(8,543)	(3,246)	-	(64,929)	(76,720)	49,257	(3,892)	45,365	
Sau 61 - Emp	-	-	-	506	506	-	-	-	(292,355)	(292,355)	-	(151,821)	(151,821)	
Sau 64 - Emp/Teach	-	-	-	-	-	-	-	-	(519,381)	(519,381)	-	(244,913)	(244,913)	
Sau 67 - Emp/Teachers	658,313	3,640	23,620	50,655	77,915	(14,156)	(5,377)	-	(45,691)	(65,224)	81,599	105,134	186,733	
Sau 70 - Emp	1,082,359	5,985	38,835	70,037	114,857	(23,274)	(8,841)	-	(160,779)	(192,894)	134,160	(43,775)	90,385	
Sau 71 Emp/Teacher	-	-	-	39,575	39,575	-	-	-	(110,427)	(110,427)	-	(5,397)	(5,397)	
Seabrook - Fire/Pol	14,580,482	80,617	523,142	394,489	998,248	(313,522)	(119,102)	-	(187,134)	(619,758)	1,807,270	238,503	2,045,773	
Seabrook Sd (Sau 21)	10,576,988	58,482	379,498	508,687	946,667	(227,435)	(86,399)	-	(170,895)	(484,729)	1,311,031	115,805	1,426,836	
Seacoast Charter Sch - Teach	1,084,846	5,998	38,924	139,493	184,415	(23,327)	(8,862)	-	(52,441)	(84,630)	134,468	(32,098)	102,370	
Shaker Regional Sd - (Sau 80)	17,235,761	95,299	618,412	821,675	1,535,386	(370,618)	(140,791)	-	(394,458)	(905,867)	2,136,395	146,401	2,282,796	
Shelburne - Emp	191,590	1,059	6,874	46,523	54,456	(4,120)	(1,565)	-	(3,217)	(8,902)	23,748	10,069	33,817	
Somersworth - Emp/Fire/Pol	11,768,520	65,070	422,250	151,131	638,451	(253,057)	(96,132)	-	(424,658)	(773,847)	1,458,723	(136,433)	1,322,290	
Somersworth Housing Authority	598,143	3,207	21,461	8,896	33,664	(12,862)	(4,886)	-	(71,156)	(88,904)	74,141	(10,955)	63,186	
Somersworth Sd - (Sau 56)	17,708,699	97,914	635,381	256,234	989,529	(380,787)	(144,655)	-	(677,294)	(1,202,736)	2,195,016	(64,498)	2,130,518	
Souhegan Coop Sd - (Sau 39)	13,591,796	75,151	487,668	79,894	642,713	(292,262)	(111,025)	-	(571,284)	(974,571)	1,684,721	(332,854)	1,351,867	
South Hampton - Police	211,326	1,168	7,582	51,040	59,790	(4,544)	(1,726)	-	(70,804)	(77,074)	26,194	(1,572)	24,622	
South Hampton Sd - (Sau 21)	1,228,925	6,795	44,093	147,799	198,687	(26,425)	(10,039)	-	(2,910)	(39,374)	152,327	58,704	211,031	
Southern Nh Planning Comm	643,531	3,558	23,090	57,645	84,293	(13,838)	(5,257)	-	(161,042)	(180,137)	79,766	(33,393)	46,373	
Springfield - Emp/Pol	483,508	2,673	17,348	36,870	56,891	(10,397)	(3,950)	-	(31,180)	(45,527)	59,931	7,751	67,682	
Stark - Emp	42,236	234	1,515	4,042	5,791	(908)	(345)	-	(29,357)	(30,610)	5,235	(15,778)	(10,543)	
Stark Sd - (Sau 58)	340,833	1,885	12,229	20,622	34,736	(7,329)	(2,784)	-	(10,113)	(10,113)	42,247	12,234	54,481	
State Of New Hampshire	904,354,047	5,000,292	32,447,860	21,410,826	58,858,978	(19,446,186)	(7,387,275)	-	(42,494,355)	(69,327,816)	112,095,874	(9,673,101)	102,422,773	
Stewartstown - Emp/Pol	44,348	245	1,591	401	2,237	(954)	(362)	-	(7,296)	(8,612)	5,497	(3,177)	2,320	
Stewartstown Sd - (Sau 07)	775,779	4,289	27,835	73,360	105,484	(16,681)	(6,337)	-	(12,925)	(35,943)	96,159	24,850	121,009	
Stoddard Sd - (Sau 24)	571,353	3,159	20,500	62,858	86,517	(12,286)	(4,667)	-	(4,093)	(21,046)	70,820	47,988	118,808	
Stratford - Fire / Police	1,109,038	6,132	39,792	109,374	155,298	(23,847)	(9,059)	-	(51,367)	(84,273)	137,467	42,405	179,872	
Stratford County - Emp/Pol	39,537,097	218,606	1,418,575	2,249,887	3,887,068	(850,160)	(322,961)	-	(1,173,121)	(4,900,675)	1,232,082	1,232,082	6,132,757	
Stratford Sd (Sau 44)	4,851,154	26,823	174,057	137,568	338,448	(104,314)	(39,627)	-	(279,526)	(423,467)	601,307	(108,397)	492,910	
Stratford - Emp	99,974	553	3,587	633	4,773	(2,150)	(817)	-	(4,777)	(817)	12,392	(369)	12,023	
Stratford Sd - (Sau 58)	939,175	5,193	33,697	59,009	97,899	(20,195)	(7,672)	-	(16,099)	(43,966)	116,412	25,658	142,070	
Stratham - Emp/Pol	4,315,746	23,862	154,847	120,326	299,035	(92,801)	(35,253)	-	(128,054)	(128,054)	90,960	625,902	625,902	
Stratham Sd - (Sau 16)	8,053,803	44,531	288,967	236,867	570,365	(173,180)	(65,788)	-	(110,039)	(349,007)	998,279	75,166	1,073,445	
Sugar Hill - Emp/Pol	539,742	2,984	19,366	101,688	124,038	(11,606)	(4,409)	-	(27,966)	(43,981)	66,902	(1,494)	65,408	
Sullivan County - Emp/Pol	15,129,003	83,650	542,823	296,897	923,370	(325,317)	(123,582)	-	(957,373)	(1,406,272)	1,875,260	(127,732)	1,747,528	
Sunapee - Emp/Pol	2,991,833	16,542	107,346	81,899	205,787	(64,333)	(24,439)	-	(143,788)	(232,560)	370,842	(42,883)	327,959	
Sunapee Sd (Sau 85)- Emp/Teach	9,159,325	50,643	328,633	385,152	764,428	(196,952)	(74,819)	-	(69,243)	(341,014)	1,135,310	145,495	1,280,805	
Surry Village Charter School	-	-	-	-	-	-	-	-	(56,626)	(56,626)	-	(81,790)	(81,790)	
Sutton - Police	585,174	3,236	20,996	36,979	61,211	(12,583)	(4,780)	-	(746)	(18,109)	72,533	19,021	91,554	
Swanzey - Police/Fire	2,500,762	13,827	89,726	83,776	187,329	(53,774)	(20,428)	-	(55,216)	(129,418)	309,973	47,709	357,682	
Swnh District Fire Mutual Aid	1,268,298	7,013	45,506	40,427	92,946	(27,272)	(10,360)	-	(305,841)	(343,473)	157,207	(69,917)	87,290	
Tamworth - Emp/Fire/Pol	1,208,194	6,680	43,350	188,851	238,881	(25,980)	(9,659)	-	(78,461)	(114,310)	149,757	13,125	162,882	
Tamworth Sd - (Sau 13)	3,924,970	21,702	140,826	174,129	336,657	(84,398)	(32,061)	-	(220,558)	(337,017)	486,505	31,757	518,262	
Thornton - Emp/Pol	1,330,702	7,358	47,745	114,929	170,032	(28,614)	(10,870)	-	(4,127)	(43,611)	164,942	44,491	209,433	
Thornton Public Library	33,977	188	1,219	12,968	14,375	(731)	(278)	-	-	(1,009)	4,211	6,252	10,463	
Thornton Sd - (Sau 48)	3,207,006	17,732	115,066	238,827	371,625	(68,960)	(26,197)	-	(150,107)	(245,264)	397,513	18,652	416,165	

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2019

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2019)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Proportionate Share of Contributions	Total Employer Pension Expense
Tilton - Emp/Pol	\$ 4,166,238	\$ 23,036	\$ 149,483	\$ 52,822	\$ 225,341	\$ (89,586)	\$ (34,032)	\$ -	\$ (257,875)	\$ (381,493)	\$ 516,411	\$ (24,470)	\$ 491,941
Tilton-Northfield Fire Dist	3,057,255	16,904	109,693	116,601	243,198	(65,740)	(24,973)	-	(90,713)	378,951	51,683	430,634	
Timberlane Reg Sd (Sau 55)	52,680,590	291,278	1,890,158	1,621,135	3,802,571	(1,132,783)	(430,325)	-	(2,312,837)	(3,875,945)	6,529,828	(98,173)	6,431,655
Troy - Emp/Pol	622,125	3,440	22,322	17,061	42,823	(13,377)	(5,082)	-	(154,763)	(173,222)	77,113	(47,252)	29,861
Troy Water And Sewer	169,045	935	6,065	818	7,818	(3,635)	(1,381)	-	(17,904)	(22,920)	20,953	(8,865)	12,088
Tuftonboro - Emp/Fire/Pol	1,767,749	9,774	63,426	67,887	141,087	(38,012)	(14,440)	-	(67,648)	(120,100)	219,115	54,379	273,494
Unity - Emp	178,996	990	6,422	22,987	30,399	(3,849)	(1,462)	-	(20,682)	(25,993)	22,187	318	22,505
Unity Sd - (Sau 06)	1,070,218	5,917	38,399	113,063	157,379	(23,013)	(8,742)	-	(12,521)	(44,276)	132,655	25,430	158,085
Village District Of Eastman	244,076	1,350	8,757	6,092	16,199	(5,248)	(1,994)	-	(23,246)	(30,488)	30,253	3,946	34,199
Village District Of Eidelweiss	185,155	1,024	6,643	37,639	45,306	(3,981)	(1,512)	-	(2,978)	(8,471)	22,950	21,271	44,221
Virtual Learning Academy Chart	4,567,119	25,252	163,866	886,540	1,075,658	(98,206)	(37,307)	-	-	(135,513)	566,100	453,351	1,019,451
Wakefield - Emp/Fire/Pol	4,004,644	22,142	143,685	375,088	540,915	(86,111)	(32,712)	-	(24,393)	(143,216)	496,381	101,476	597,857
Wakefield Sd - (Sau 101)	5,331,001	29,476	191,274	502,366	723,116	(114,632)	(43,547)	-	(33,458)	(191,637)	660,785	159,732	820,517
Walpole - Emp/Pol	2,013,274	11,132	72,235	278,733	362,100	(43,291)	(16,446)	-	(7,441)	(67,178)	249,548	109,600	359,148
Warner - Emp/Pol	139,393	7,704	49,994	57,593	115,291	(29,962)	(11,382)	-	(125,614)	(166,958)	172,713	(18,961)	153,752
Warner Village Water District	141,923	785	5,092	8,232	14,109	(3,052)	(1,159)	-	(7,107)	(11,318)	117,592	(625)	116,967
Warren - Police	138,352	765	4,964	64,500	70,229	(2,975)	(1,130)	-	(3,099)	(7,204)	17,149	26,255	43,404
Warren Sd - (Sau 23)	1,055,800	5,838	37,882	35,105	78,825	(22,703)	(8,624)	-	(78,334)	(109,661)	130,868	5,899	136,767
Washington - Emp/Pol	482,524	2,668	17,313	63,845	83,826	(10,376)	(3,942)	-	(66,239)	(80,557)	59,809	(13,345)	46,464
Washington Sd - (Sau 34)	557,311	3,081	19,996	36,142	59,219	(11,984)	(4,552)	-	(350)	(16,886)	69,079	8,313	77,392
Waterville Estates Village Dis	409,108	2,262	14,679	32,327	49,268	(8,797)	(3,342)	-	(26,101)	(38,240)	50,709	(7,575)	43,134
Waterville Valley Emp/Fire/Pol	2,130,795	11,781	76,452	68,011	156,244	(45,818)	(17,406)	-	(105,323)	(168,547)	264,115	(22,873)	241,242
Waterville Valley Sd (Sau 48)	670,808	3,709	24,068	69,268	97,045	(14,424)	(5,480)	-	(70,813)	(90,717)	83,147	12,278	95,425
Weare - Emp/Pol	3,258,430	18,016	116,911	1,702	136,629	(70,066)	(26,617)	-	(119,540)	(216,223)	403,887	(105,206)	298,681
Weare Sd - (Sau 24)	8,733,412	48,288	313,351	535,850	897,489	(187,793)	(71,339)	-	(529,309)	(788,441)	1,082,518	147,501	1,230,019
Webster - Emp/Pol	375,252	2,075	13,464	24,363	39,902	(8,069)	(3,065)	-	(83,173)	(94,307)	46,513	(17,506)	29,007
Weeks Public Library	130,015	719	4,665	2,297	7,681	(2,796)	(1,062)	-	(8,371)	(12,229)	16,116	(2,777)	13,339
Wentworth Sd - (Sau 48)	899,437	4,973	32,271	98,489	135,733	(19,340)	(7,347)	-	(29,306)	(55,993)	111,486	49,487	160,973
Westmoreland - Emp	247,946	1,371	8,896	9,847	20,114	(5,332)	(2,025)	-	(30,640)	(37,997)	30,733	(6,036)	24,697
Westmoreland Sd - (Sau 29)	1,571,605	8,690	56,389	108,363	173,442	(33,794)	(12,838)	-	(18,128)	(64,760)	194,802	38,156	232,958
White Mtn Reg Sd - Emp/Teach	15,359,314	84,924	551,086	664,497	1,300,507	(330,269)	(125,464)	-	(498,555)	(954,288)	1,903,807	227,887	2,131,694
Whitefield - Emp/Pol/Fire	1,666,183	9,213	59,782	105,373	174,368	(35,828)	(13,610)	-	(33,939)	(83,377)	206,526	4,039	210,565
Wilmot - Emp/Pol	484,403	2,678	17,380	8,033	28,091	(10,416)	(3,957)	-	(29,076)	(43,449)	60,042	(6,129)	53,913
Wilton - Pol	1,338,055	7,398	48,009	26,801	82,208	(28,772)	(10,930)	-	(100,055)	(139,757)	165,854	700	166,554
Wilton-Lyndeborough (Sau 63)	8,569,441	47,382	307,468	423,629	778,479	(184,267)	(70,000)	-	(91,288)	(345,555)	1,062,193	107,286	1,169,479
Winchester - Emp/Pol	1,784,379	9,866	64,023	6,786	80,675	(38,369)	(14,576)	-	(211,233)	(264,178)	221,176	(57,248)	163,928
Winchester Sd - (Sau 94)	4,913,701	27,169	176,302	291,648	495,119	(105,659)	(40,138)	-	(64,130)	(209,927)	609,060	44,806	653,866
Windham - Emp/Fire/Pol	14,157,985	78,281	507,983	24,567	610,831	(304,437)	(115,650)	-	(759,558)	(1,179,645)	1,754,901	(175,967)	1,578,934
Windham Sd - (Sau 95)	36,632,447	202,546	1,314,357	2,848,509	4,365,412	(787,702)	(299,235)	-	-	(1,086,937)	4,540,640	1,382,539	5,923,179
Winnacunnet Coop Sd (Sau 21)	18,914,018	104,578	678,627	1,069,166	1,852,371	(406,705)	(154,500)	-	(240,409)	(801,614)	2,344,417	264,293	2,608,710
Winnisquam Reg Sd	17,671,736	97,709	634,055	688,124	1,419,888	(379,993)	(144,353)	-	(474,208)	(998,554)	2,190,435	273,539	2,463,974
Wolfeboro - Emp/Fire/Pol	9,568,609	52,906	343,318	462,574	858,798	(205,752)	(78,162)	-	(234,082)	(517,996)	1,186,042	120,475	1,306,517
Woodstock - Emp/Pol	1,558,093	8,615	55,904	114,480	178,999	(33,503)	(12,727)	-	(67,578)	(113,808)	93,128	41,233	234,361
Woodsville Fire District	564,376	3,121	20,250	69,891	93,262	(12,136)	(4,610)	-	(4,459)	(21,205)	69,955	12,553	82,508
Woodsville Water & Light Dept	419,810	2,321	15,063	9,429	26,813	(9,027)	(3,429)	-	(112,088)	(124,544)	52,036	(33,292)	18,744
Total for All Entities	\$ 4,811,654,670	\$ 26,604,295	\$ 172,640,239	\$ 159,178,481	\$ 358,423,015	\$ (103,464,288)	\$ (39,304,313)	\$ -	\$ (159,178,481)	\$ (301,947,082)	\$ 596,410,879	\$ -	\$ 596,410,879

See accompanying notes to schedule of employer allocations and schedule of pension amounts by employer

(1) Plan Description

The New Hampshire Retirement System (NHRS, Plan or System) is a public employee retirement system which administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2019 Comprehensive Annual Financial Report, which can be found on the NHRS website at www.nhrs.org.

Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 3 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

(2) Basis of Presentation

The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). The Schedules present amounts that are elements of the financial statements of NHRS or its participating employers. Accordingly, they do not purport to be a complete presentation of the net position or changes in net position of NHRS or its participating employers. The deferred outflows and inflows do not include the following employer specific amounts which should be determined individually by each employer, if applicable: employer contributions subsequent to the measurement date and differences between employer contributions and the proportionate share of employer contributions.

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

(3) Allocation Methodology

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of Pension Amounts by Employer are based on the ratio of each employer's contribution to the Pension Plan's total employer contributions during the measurement period July 1, 2018 through June 30, 2019.

A reconciliation of total employer contributions presented in the schedule of employer allocations to employer contributions for the Pension Plan pursuant to the Pension Plan's Statement of Changes in Fiduciary Net Position, which is included in the System's combined financial statements for the year ended June 30, 2019 is as follows:

Total employer contributions per schedule	\$ 435,181,615
Contribution adjustments	\$ (686,144)
Other miscellaneous items	\$ (147,750)
Total employer contributions per System financial statements	\$ 434,347,721

Employer Contributions Excluded from Proportionate Share Allocation

NHRS participates as an employer in the Pension Plan and its employees are members of the Pension Plan. NHRS' employer contributions are excluded from the Schedules because those contributions are funded as a component of normal cost and included in the pension contribution rate paid by all other participating employers.

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers as of June 30, 2019 were as follows:

Collective total pension liability	\$ 13,982,427,200
Pension Plan fiduciary net position	<u>9,170,772,530</u>
Collective net pension liability	<u>\$ 4,811,654,670</u>

The collective total pension liability is based upon the June 30, 2018 actuarial valuation with roll-forward procedures used to determine the collective total pension liability as of June 30, 2019. The roll-forward of the total pension liability from June 30, 2018 to June 30, 2019 reflects expected service cost and interest reduced by actual benefit payments and refunds for the plan year.

(a) Actuarial Assumptions

The collective total pension liability was based on the following actuarial assumptions:

Inflation	2.5 %
Salary increases	5.6 % average, including inflation
Wage inflation	3.25% (3.00% for Teachers)
Investment rate of return	7.25%, net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

(b) Long-Term Rates of Return

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

Asset Class	Target Allocation	2019 Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50	4.50
Total Domestic Equity	30.00	
Int'l Equities (unhedged)	13.00	4.50
Emerging Int'l Equities	7.00	6.00
Total International Equity	20.00	
Core Bonds	9.00	1.12
Global Multi-Sector Fixed Income	10.00	2.46
Absolute Return Fixed Income	6.00	1.50
Total Fixed Income	25.00	
Private Equity	10.00	7.90
Private Debt	5.00	4.86
Total Alternative Investments	15.00	
Real Estate	10.00	3.00
TOTAL	100.00%	

(c) Discount Rate

The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

(d) Sensitivity Analysis

The following table provides the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the Pension Plan's collective net pension liability at June 30, 2019 assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

Fiscal Year Ended	1% Decrease to 6.25%	Current Single Rate Assumption 7.25%	1% Increase to 8.25%
6/30/2019	\$ 6,443,003,824	\$ 4,811,654,670	\$ 3,463,357,380

(5) Collective Deferred Outflows (Inflows)

Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed 5-year period. The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions for the year ended June 30, 2019.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
Deferred Outflows of Resources:						
Difference between expected and actual experience	2016	5.0750	\$ 7,524,758		3,626,390	3,898,368
	2018	4.7679	30,909,231		8,203,304	22,705,927
Subtotal			<u>\$ 38,433,989</u>	<u>-</u>	<u>11,829,694</u>	<u>26,604,295</u>
Change in assumptions	2016	5.0750	333,235,811	-	160,595,572	172,640,239
Total Deferred Outflows of Resources			<u>\$ 371,669,800</u>	<u>-</u>	<u>172,425,266</u>	<u>199,244,534</u>
Deferred Inflows of Resources:						
Difference between expected and actual experience	2015	5.3941	\$ (27,580,520)	-	(19,783,745)	(7,796,775)
	2017	4.9870	(11,408,332)	-	(3,819,327)	(7,589,005)
	2019	4.8011	-	(111,250,355)	(23,171,847)	(88,078,508)
Subtotal			<u>(38,988,852)</u>	<u>(111,250,355)</u>	<u>(46,774,919)</u>	<u>(103,464,288)</u>
Difference between projected and actual earnings on pension plan investments:	2015	5	63,582,318	-	63,582,318	-
	2016	5	191,043,184	-	95,521,592	95,521,592
	2017	5	(267,220,439)	-	(89,073,479)	(178,146,960)
	2018	5	(98,833,060)	-	(24,708,265)	(74,124,795)
	2019	5	-	146,807,312	29,361,462	117,445,850
Subtotal			<u>(111,427,997)</u>	<u>146,807,312</u>	<u>74,683,628</u>	<u>(39,304,313)</u>
Total Deferred Inflows of Resources			<u>\$ (150,416,849)</u>	<u>35,556,957</u>	<u>27,908,709</u>	<u>(142,768,601)</u>

(a) Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts will be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.3941 years, 5.0750 years, 4.9870 years, 4.7679 years and 4.8011 years for the 2015, 2016, 2017, 2018 and 2019 amounts, respectively. Because these deferred amounts and their amortization are specific to individual employers and offset on a collective basis, they are not presented above.

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

Year ended June 30:	
2020	148,738,627
2021	(90,841,860)
2022	(12,219,331)
2023	10,798,497
2024	-
Total	\$ 56,475,933

(6) Pension Expense

The components of allocable pension expense for the year ended June 30, 2019 (excluding employer specific pension expense for changes in proportion) are as follows:

Service cost	\$ 275,380,260
Interest on the Total Pension Liability	970,599,109
Member Contributions	(223,995,134)
Projected Earnings on Plan Investments	(635,077,150)
Pension Plan Administrative Expense	7,436,447
Other Custodial, Professional and Non-Investment Expenses and Contributions other than for the Contribution Effort	1,733,372
Recognition (amortization) of deferred outflows and inflows or resources:	
Difference between expected and actual experience and change in assumptions	125,650,347
Difference between expected and actual earnings on pension investments	<u>74,683,628</u>
Total Pension Expense	<u>\$ 596,410,879</u>