



**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, 2020

(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, 2020 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, 2020), 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, 2020 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 schedules 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, 2020 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, 2020, and our report thereon, dated November 30, 2020, 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

February 5, 2021

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Allenstown Sd	\$ 398,686	0.08974522%
Alton Sd	633,688	0.14264477%
Amherst Sd	1,985,874	0.44702525%
Andover Sd	280,520	0.06314576%
Androscoggin Valley Reg Refuse	70,000	0.01575718%
Ashland Electric Dept - Emp	12,012	0.00270393%
Ashland Sd	246,870	0.05557106%
Auburn Sd	562,917	0.12671404%
Barnstead Sd	628,826	0.14155032%
Barrington Sd	1,170,380	0.26345549%
Bartlett Sd	382,434	0.08608686%
Bath Sd	88,973	0.02002805%
Bcep Solid Waste District	29,679	0.00668082%
Bedford Sd	4,872,213	1.09674744%
Belknap County	1,186,092	0.26699230%
Belknap County Conserv. Dist	5,962	0.00134206%
Berlin - Emp/Fire/Pol	1,048,292	0.23597318%
Berlin Housing Authority	29,135	0.00655836%
Berlin Water Works	71,172	0.01602100%
Bethlehem Sd	227,935	0.05130874%
Bow Sd - Sau 67	2,174,309	0.48944244%
Brentwood Sd	367,973	0.08283165%
Brookline Public Library	9,017	0.00202975%
Brookline Sd	639,490	0.14395081%
Campton Sd	443,423	0.09981564%
Candia Sd	347,852	0.07830236%
Carroll County	1,390,041	0.31290174%
Center Conway Fire Precinct	14,216	0.00320006%
Central Hooksett Wtr Precinct	22,915	0.00515822%
Cheshire County	1,887,585	0.42490015%
Chester Sd - (Sau 82)	539,186	0.12137213%
Chesterfield Sd	342,536	0.07710572%
Chichester Sd	303,555	0.06833100%
City Of Claremont	1,017,901	0.22913208%
City Of Concord	5,616,819	1.26436013%
City Of Dover	7,208,430	1.62263579%
City Of Franklin	877,083	0.19743360%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
City Of Keene	\$ 3,049,124	0.68636551%
City Of Laconia	2,020,953	0.45492162%
City Of Lebanon	2,185,777	0.49202392%
City Of Manchester	10,793,286	2.42959592%
City Of Nashua	10,238,782	2.30477567%
City Of Portsmouth	4,465,960	1.00529887%
City Of Rochester	2,610,341	0.58759435%
City Of Somersworth	1,079,847	0.24307629%
Claremont Sd	1,997,908	0.44973413%
Coheco Academy Of The Arts	24,400	0.00549250%
Colebrook Sd	323,652	0.07285488%
Community College System Of Nh	4,749,061	1.06902562%
Concord Sd	5,988,664	1.34806338%
Contoocook Valley Sd	3,274,588	0.73711802%
Conway Sd	1,989,361	0.44781018%
Conway Village Fire District	129,520	0.02915528%
Cook Memorial Library	4,248	0.00095624%
Coos County Institute	838,455	0.18873834%
Coos County Nursing Home	340,048	0.07654566%
Cornish Sd	143,590	0.03232247%
County Of Merrimack	4,186,114	0.94230483%
Croydon Village School	21,554	0.00485186%
Deerfield Community School	579,544	0.13045682%
Derry Coop Sd	4,030,800	0.90734325%
Derry Housing Authority	4,790	0.00107824%
Dover Housing Authority	144,271	0.03247577%
Dresden Sd	1,000,365	0.22518469%
Dunbarton Sd - Sau 67	223,001	0.05019809%
East Kingston Sd	202,169	0.04550875%
Epping Sd	1,234,565	0.27790370%
Epsom Sd	441,934	0.09948046%
Errol Sd	24,628	0.00554382%
Exeter Reg Coop Sd	4,130,891	0.92987399%
Exeter Sd	1,520,748	0.34232421%
Fall Mountain Reg Sd	2,112,295	0.47548294%
Farmington Sd - (Sau 61)	1,117,790	0.25161735%
Franklin Sd	1,023,368	0.23036272%
Freedom Sd	111,074	0.02500304%
Fremont - Police	84,592	0.01904187%
Fremont Sd - Sau 83	458,708	0.10325633%

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 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Gilford Sd	\$ 1,708,665	0.38462480%
Gilmanton Sd	494,528	0.11131950%
Goffstown Sd	2,934,767	0.66062346%
Goffstown Village Precinct	14,476	0.00325858%
Governor Wentworth Reg Sd	3,314,532	0.74610952%
Grafton County	2,160,142	0.48625342%
Grantham Sd	354,539	0.07980762%
Great Bay Elearning School	99,079	0.02230293%
Greenland Sd	480,507	0.10816334%
Grs Coop Sd	457,202	0.10291732%
Hampstead Sd	1,233,889	0.27775153%
Hampton Falls Sd	446,272	0.10045695%
Hampton Sd - Sau 90	1,634,330	0.36789181%
Hanover Sd	789,328	0.17767973%
Harrisville Sd	75,552	0.01700695%
Haverhill Coop Sd	831,716	0.18722137%
Henniker Sd	493,086	0.11099490%
Hill Sd	65,602	0.01476718%
Hillsboro-Deering Sd	1,554,022	0.34981427%
Hillsborough County	3,956,572	0.89063434%
Hinsdale Sd	808,548	0.18200620%
Holderness Sd	272,500	0.06134044%
Hollis Sd	923,117	0.20779597%
Hollis-Brookline Coop	1,533,521	0.34519945%
Hooksett Public Library	38,619	0.00869323%
Hooksett Sd	1,363,517	0.30693112%
Hooksett Sewer Commission	44,685	0.01005871%
Hooksett Village Wtr Precinct	37,020	0.00833330%
Hopkinton Sd	1,345,244	0.30281782%
Hudson Sd	3,514,331	0.79108478%
Inter-Lakes Sd	1,829,128	0.41174133%
Jackson Sd	80,479	0.01811603%
Jaffrey-Rindge Coop Sd	1,763,539	0.39697708%
John Stark Sd	875,339	0.19704102%
Kearsarge Reg Sd - Sau 65	2,656,495	0.59798373%
Keene Sd	3,917,205	0.88177273%
Kensington Sd	192,292	0.04328541%
Laconia Housing & Redevelopmnt	133,565	0.03006582%
Laconia Sd	2,574,743	0.57958115%
Laconia Water Works	109,957	0.02475160%

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 Schedule of Employer Allocations
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Entity	2020 Employer Contribution	Proportionate Share
Lafayette Reg Sd	\$ 188,418	0.04241337%
Lakes Region Mutual Fire Aid	76,832	0.01729508%
Lakes Region Planning Comm.	23,647	0.00532300%
Land & Comm Heritage Inv Prog	12,512	0.00281648%
Landaff Sd	11,536	0.00259678%
Lebanon Sd	2,963,457	0.66708165%
Lempster Sd	141,407	0.03183107%
Lincoln-Woodstock Coop Sd	509,527	0.11469581%
Lisbon Reg Sd	454,073	0.10221298%
Litchfield Sd	1,552,862	0.34955316%
Littleton Public Library	15,641	0.00352083%
Littleton Sd	1,129,408	0.25423259%
Littleton Water & Light Dept	130,981	0.02948415%
Londonderry Sd	5,549,768	1.24926678%
Lyme Sd	354,811	0.07986885%
Madison Sd	198,503	0.04468353%
Manchester Sd	13,012,152	2.92906826%
Marlborough Sd	212,979	0.04794211%
Marlow Sd	55,987	0.01260282%
Mascenic Reg Sd	1,059,129	0.23841261%
Mascoma Valley Regional Sd	1,589,741	0.35785471%
Mason Sd (Sau 89)	91,893	0.02068535%
Meriden Village Water District	5,716	0.00128669%
Merrimack Sd	4,633,764	1.04307197%
Merrimack Valley Sd	2,772,712	0.62414447%
Merrimack Village District	109,780	0.02471176%
Middleton Sd	125,397	0.02822718%
Milan Sd	95,571	0.02151327%
Milford Area Communication Ctr	36,647	0.00824933%
Milford Sd	2,908,711	0.65475819%
Milton Sd	657,201	0.14793760%
Monadnock Reg Sd- Sau 93	2,158,982	0.48599230%
Monroe Sd	155,988	0.03511329%
Mont Vernon Sd	255,390	0.05748893%
Moultonborough Sd - Sau 45	1,009,637	0.22727184%
Nashua Airport Authority	28,703	0.00646112%
Nashua Housing Redevelop Auth	140,917	0.03172077%
Nelson Sd	64,051	0.01441804%
New Boston Sd	544,252	0.12251250%
New Castle Sd	82,816	0.01864209%

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 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
New London-Springfield Wtr Sys	\$ 18,744	0.00421932%
Newfields Sd	159,038	0.03579986%
Newfound Area Sd	1,584,482	0.35667090%
Newington Sd	85,697	0.01929061%
Newmarket Sd	1,374,495	0.30940229%
Newmarket Housing Authority	3,743	0.00084256%
Newport Sd	1,143,015	0.25729556%
Next Charter School	68,549	0.01543055%
NH Comm Development Fin Auth	9,351	0.00210493%
NH Municipal Bond Bank	23,594	0.00531107%
North Conway Wtr Precinct	112,716	0.02537266%
North Country Charter Academy	38,112	0.00857911%
North Country Edu Srvc Ag Inc	92,319	0.02078124%
North Hampton Sd	625,696	0.14084575%
Northumberland Sd	406,253	0.09144858%
Northwood Sd	380,933	0.08574898%
Nottingham Sd	527,158	0.11866460%
Oyster River Coop Sd	3,156,408	0.71051541%
Pease Development Authority	428,565	0.09647106%
Pelham Sd	1,884,444	0.42419310%
Pembroke Sd	1,720,647	0.38732198%
Pemi Baker Coop	951,947	0.21428567%
Piermont Sd	77,962	0.01754944%
Pittsburg Sd	164,554	0.03704152%
Pittsfield Sd	672,368	0.15135173%
Plainfield Sd	326,215	0.07343182%
Plaistow Public Library	19,471	0.00438297%
Plymouth Sd	598,401	0.13470158%
Plymouth Village Water & Sewer	66,898	0.01505891%
Portsmouth Housing Authority	168,882	0.03801576%
Portsmouth Sd	4,192,556	0.94375494%
Profile Sd	366,313	0.08245798%
Prospect Mountain High School	654,442	0.14731655%
Raymond Sd	1,427,927	0.32142997%
Rivendell Interstate Sd	181,280	0.04080659%
Rochester Sd	4,768,386	1.07337572%
Rockingham County	3,140,969	0.70704005%
Rockingham Planning Comm	38,690	0.00870922%
Rollinsford Sd	218,401	0.04916262%
Rumney Sd	195,058	0.04390805%

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 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Rye Sd	\$ 758,801	0.17080802%
Rye Water District	26,568	0.00598052%
Salem Housing Authority	36,027	0.00810977%
Salem Sd	4,739,041	1.06677009%
Sanborn Regional Sd	2,336,587	0.52597163%
Sanbornton Public Library	8,566	0.00192823%
Sandown Public Library	11,089	0.00249616%
Sau 02	72,074	0.01622404%
Sau 03	1,322,478	0.29769314%
Sau 06	96,740	0.02177642%
Sau 07	58,423	0.01315116%
Sau 09	100,696	0.02266692%
Sau 13	57,698	0.01298797%
Sau 15	76,637	0.01725118%
Sau 16	215,972	0.04861584%
Sau 19	140,354	0.03159404%
Sau 20	52,772	0.01187911%
Sau 21	136,688	0.03076881%
Sau 23	182,602	0.04110417%
Sau 24	206,129	0.04640016%
Sau 29	237,972	0.05356810%
Sau 34	72,339	0.01628369%
Sau 35	116,424	0.02620734%
Sau 39	155,424	0.03498633%
Sau 41	126,309	0.02843247%
Sau 42	11,986,856	2.69827154%
Sau 44	166,732	0.03753179%
Sau 46	85,466	0.01923861%
Sau 48	147,437	0.03318844%
Sau 50	104,002	0.02341111%
Sau 53	422,078	0.09501082%
Sau 55	112,161	0.02524772%
Sau 56	94,988	0.02138204%
Sau 58	38,900	0.00875649%
Sau 67	63,369	0.01426452%
Sau 70	103,705	0.02334426%
Seabrook Sd	1,043,859	0.23497530%
Seacoast Charter School	125,340	0.02821435%
Shaker Regional Sd - Sau 80	1,602,937	0.36082516%
Somersworth Housing Authority	56,345	0.01268340%

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 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Somersworth Sd	\$ 1,638,671	0.36886898%
Souhegan Coop Sd	1,273,667	0.28670566%
South Hampton Sd	116,043	0.02612157%
Southern Nh Planning Comm	68,257	0.01536482%
Stark Sd	28,526	0.00642127%
State Of New Hampshire	82,823,532	18.64378611%
Stewartstown Sd	77,684	0.01748686%
Stoddard Sd	59,718	0.01344267%
Strafford County	3,666,010	0.82522810%
Strafford Sd	450,017	0.10129996%
Stratford Sd	82,743	0.01862566%
Stratham Sd	772,187	0.17382124%
Sullivan County	1,330,667	0.29953650%
Sunapee Sd	854,539	0.19235889%
Swnh District Fire Mutual Aid	116,547	0.02623502%
Tamworth Sd	344,853	0.07762728%
Thornton Public School Library	3,137	0.00070615%
Thornton Sd	320,981	0.07225363%
Tilton-Northfield Fire Dist	271,808	0.06118467%
Timberlane Reg Sd	4,986,559	1.12248702%
Town Of Albany	2,358	0.00053079%
Town Of Alexandria	56,179	0.01264603%
Town Of Allenstown	279,297	0.06287046%
Town Of Alstead	26,202	0.00589814%
Town Of Alton	471,574	0.10615250%
Town Of Amherst	423,226	0.09526924%
Town Of Andover	27,460	0.00618132%
Town Of Antrim	166,501	0.03747980%
Town Of Ashland	155,734	0.03505612%
Town Of Atkinson	225,684	0.05080204%
Town Of Auburn	251,764	0.05667271%
Town Of Barnstead	213,460	0.04805038%
Town Of Barrington	352,579	0.07936642%
Town Of Bartlett	74,069	0.01667312%
Town Of Bedford	1,876,010	0.42229459%
Town Of Belmont	583,579	0.13136511%
Town Of Bennington	63,509	0.01429604%
Town Of Bethlehem	138,412	0.03115689%
Town Of Boscawen	191,644	0.04313955%
Town Of Bow	587,422	0.13223017%

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 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Town Of Bradford	\$ 54,334	0.01223072%
Town Of Brentwood	169,470	0.03814812%
Town Of Bristol	403,285	0.09078047%
Town of Brookline	264,418	0.05952116%
Town of Campton	233,090	0.05246915%
Town of Canaan	192,328	0.04329352%
Town of Candia	92,896	0.02091112%
Town of Canterbury	63,552	0.01430572%
Town of Carroll	119,021	0.02679193%
Town of Center Harbor	61,382	0.01381724%
Town of Charlestown	199,867	0.04499057%
Town of Chester	222,425	0.05006843%
Town of Chesterfield	158,192	0.03560942%
Town of Chichester	103,010	0.02318781%
Town of Clarksville	4,512	0.00101566%
Town of Colebrook	164,002	0.03691726%
Town of Conway	805,449	0.18130860%
Town of Cornish	23,515	0.00529329%
Town of Croydon	6,030	0.00135737%
Town of Danville	98,751	0.02222910%
Town of Deerfield	200,741	0.04518731%
Town of Deering	23,005	0.00517848%
Town of Derry	3,670,011	0.82612874%
Town of Dorchester	6,001	0.00135084%
Town of Dublin	76,947	0.01732096%
Town of Dunbarton	108,504	0.02442452%
Town of Durham	1,294,821	0.29146748%
Town of East Kingston	104,396	0.02349980%
Town of Effingham	29,119	0.00655476%
Town of Enfield	256,842	0.05781578%
Town of Epping	547,209	0.12317813%
Town of Epsom	193,812	0.04362757%
Town of Exeter	1,606,136	0.36154527%
Town of Farmington	216,082	0.04864060%
Town of Fitzwilliam	83,023	0.01868869%
Town of Francestown	23,814	0.00536059%
Town of Franconia	51,061	0.01149396%
Town of Freedom	39,697	0.00893589%
Town of Gilford	841,134	0.18934139%
Town of Gilmanton	187,538	0.04221528%

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Entity	2020 Employer Contribution	Proportionate Share
Town of Goffstown	\$ 1,332,897	0.30003848%
Town of Gorham	269,860	0.06074617%
Town of Goshen	17,006	0.00382809%
Town of Grafton	48,129	0.01083396%
Town of Grantham	138,071	0.03108013%
Town of Greenfield	89,834	0.02022186%
Town of Greenland	242,772	0.05464859%
Town of Greenville	112,035	0.02521936%
Town of Groton	10,369	0.00233409%
Town of Hampstead	381,438	0.08586266%
Town of Hampton	2,231,456	0.50230638%
Town of Hampton Falls	118,039	0.02657088%
Town of Hancock	51,405	0.01157140%
Town of Hanover	1,503,744	0.33849657%
Town of Harrisville	14,929	0.00336056%
Town of Haverhill	156,216	0.03516462%
Town of Hebron	24,056	0.00541507%
Town of Henniker	298,282	0.06714403%
Town of Hillsborough	317,327	0.07143111%
Town of Hinsdale	186,040	0.04187807%
Town of Holderness	134,433	0.03026121%
Town of Hollis	631,475	0.14214662%
Town of Hooksett	1,354,840	0.30497790%
Town of Hopkinton	401,835	0.09045407%
Town of Hudson	2,457,132	0.55310662%
Town of Jackson	72,845	0.01639759%
Town of Jaffrey	449,299	0.10113834%
Town of Jefferson	13,330	0.00300062%
Town of Kensington	76,392	0.01719603%
Town of Kingston	276,012	0.06213100%
Town of Lancaster	235,945	0.05311182%
Town of Lee	259,031	0.05830853%
Town of Lempster	23,550	0.00530116%
Town of Lincoln	261,384	0.05883820%
Town of Lisbon	50,719	0.01141697%
Town of Litchfield	384,352	0.08651861%
Town of Littleton	551,843	0.12422125%
Town of Londonderry	3,111,138	0.70032502%
Town of Loudon	249,384	0.05613697%
Town of Lyme	78,253	0.01761495%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Town of Madison	\$ 119,917	0.02699362%
Town of Marlborough	84,824	0.01909410%
Town of Marlow	18,537	0.00417273%
Town of Mason	32,346	0.00728117%
Town of Meredith	644,348	0.14504436%
Town of Merrimack	2,407,821	0.54200658%
Town of Middleton	55,644	0.01252560%
Town of Milford	1,072,100	0.24133242%
Town of Milton	234,617	0.05281288%
Town of Monroe	14,731	0.00331599%
Town of Mont Vernon	94,931	0.02136921%
Town of Moultonborough	470,265	0.10585784%
Town of Nelson	18,194	0.00409552%
Town of New Boston	146,258	0.03292304%
Town of New Castle	131,205	0.02953458%
Town of New Durham	123,834	0.02787535%
Town of New Hampton	130,840	0.02945241%
Town of New Ipswich	140,596	0.03164851%
Town of New London	372,167	0.08377573%
Town of Newbury	73,093	0.01645342%
Town of Newfields	57,945	0.01304357%
Town of Newington	423,253	0.09527532%
Town of Newmarket	520,644	0.11719828%
Town of Newport	514,191	0.11574569%
Town of Newton	148,356	0.03339531%
Town of North Hampton	623,199	0.14028367%
Town of Northfield	178,905	0.04027197%
Town of Northumberland	93,226	0.02098541%
Town of Northwood	215,477	0.04850442%
Town of Nottingham	141,286	0.03180384%
Town of Orford	37,289	0.00839385%
Town of Ossipee	341,654	0.07690718%
Town of Pelham	1,256,321	0.28280103%
Town of Pembroke	354,462	0.07979029%
Town of Peterborough	605,002	0.13618748%
Town of Piermont	14,386	0.00323832%
Town of Pittsburg	37,758	0.00849942%
Town of Pittsfield	222,839	0.05016162%
Town of Plainfield	101,540	0.02285691%
Town of Plaistow	484,721	0.10911192%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Town of Plymouth	\$ 622,806	0.14019520%
Town of Raymond	554,891	0.12490736%
Town of Rindge	231,030	0.05200544%
Town of Rollinsford	78,517	0.01767437%
Town of Rumney	44,224	0.00995493%
Town of Rye	607,113	0.13666267%
Town of Salem	4,155,073	0.93531742%
Town of Salisbury	6,415	0.00144403%
Town of Sanbornton	185,763	0.04181572%
Town of Sandown	198,523	0.04468803%
Town of Sandwich	52,992	0.01192863%
Town of Seabrook	1,328,415	0.29902957%
Town of Shelburne	9,889	0.00222604%
Town of South Hampton	23,302	0.00524534%
Town of Springfield	43,704	0.00983788%
Town of Stark	3,891	0.00087587%
Town of Stewartstown	4,253	0.00095736%
Town of Strafford	113,173	0.02547553%
Town of Stratford	9,160	0.00206194%
Town of Stratham	403,701	0.09087411%
Town of Sugar Hill	52,220	0.01175485%
Town of Sunapee	282,900	0.06368150%
Town of Sutton	50,968	0.01147303%
Town of Swanzey	208,767	0.04699398%
Town of Tamworth	100,885	0.02270947%
Town of Thornton	126,719	0.02852477%
Town of Tilton	386,014	0.08689273%
Town of Troy	54,435	0.01225346%
Town of Troy Water And Sewer	15,994	0.00360029%
Town of Tuftonboro	167,496	0.03770377%
Town of Unity	14,841	0.00334075%
Town of Wakefield	389,393	0.08765335%
Town of Walpole	172,726	0.03888106%
Town of Warner	124,407	0.02800433%
Town of Warren	12,236	0.00275435%
Town of Washington	47,296	0.01064645%
Town of Waterville Valley	195,528	0.04401385%
Town of Weare	299,307	0.06737476%
Town of Webster	36,601	0.00823898%
Town of Westmoreland	22,436	0.00505040%

NEW HAMPSHIRE RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 Schedule of Employer Allocations
 Year Ended June 30, 2020

Entity	2020 Employer Contribution	Proportionate Share
Town of Whitefield	\$ 150,331	0.03383989%
Town of Wilmot	48,146	0.01083779%
Town of Wilton	121,113	0.02726284%
Town of Winchester	172,514	0.03883334%
Town of Windham	1,353,712	0.30472399%
Town of Wolfeboro	860,677	0.19374057%
Town of Woodstock	142,617	0.03210345%
Unity Sd	108,159	0.02434686%
Village District of Eastman	22,296	0.00501889%
Village District of Eidelweiss	26,403	0.00594338%
Virtual Lrng Acad Charter Schl	483,274	0.10878620%
Wakefield Sd	498,810	0.11228339%
Warner Village Water District	12,831	0.00288829%
Warren Sd	102,602	0.02309597%
Washington Sd	44,325	0.00997767%
Waterville Estates Village Dis	32,512	0.00731853%
Waterville Valley Sd	61,310	0.01380104%
Weare Sd	832,728	0.18744917%
Weeks Public Library	11,938	0.00268727%
Wentworth Sd	89,473	0.02014060%
Westmoreland Sd	149,424	0.03363572%
White Mountains Reg Sd	1,425,647	0.32091674%
Wilton-Lyndeborough Coop Sd	806,253	0.18148959%
Winchester Sd	464,489	0.10455765%
Windham Sd	3,535,954	0.79595217%
Winnacunnet Coop Sd	1,788,080	0.40250132%
Winnisquam Reg Sd	1,707,604	0.38438597%
Woodsville Fire District	44,542	0.01002652%
Woodsville Water & Light Dept	36,032	0.00811089%
<i>Total for All Entities</i>	<u><u>\$ 444,242,020</u></u>	<u><u>100.0000%</u></u>

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, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Allenstown Sd	\$ 5,740,240	\$ 155,014	\$ 567,824	\$ 355,040	\$ 163,167	\$ 1,241,045	\$ (61,634)	\$ -	\$ (99,813)	\$ (161,447)	\$ 855,136	\$ 6,047	\$ 861,183
Allenstown Sewer Commission	-	-	-	-	-	-	-	-	(147,015)	(147,015)	-	(109,152)	(109,152)
Alton Sd	9,123,775	246,386	902,522	564,315	2,825	1,716,048	(97,963)	-	(176,032)	(273,995)	1,359,189	(63,825)	1,295,364
Amherst Sd	28,592,410	772,134	2,828,357	1,768,472	1,063,156	6,432,119	(307,001)	-	(86,792)	(393,793)	4,259,474	334,753	4,594,227
Andover Sd	4,038,898	109,070	399,527	249,810	288,368	1,046,775	(43,366)	-	(9,390)	(52,756)	601,683	127,990	729,673
Androscoggin Valley Reg Refuse	1,007,853	27,217	99,697	62,337	5,346	194,597	(10,821)	-	(35,054)	(45,875)	150,142	(18,930)	131,212
Ashland Electric Dept - Emp	172,947	4,670	17,108	10,697	2,221	34,696	(1,857)	-	(193,856)	(195,713)	25,764	(55,448)	(29,684)
Ashland Sd	3,554,409	95,986	351,602	219,844	204,169	871,601	(38,164)	-	(349)	(38,513)	529,508	71,051	600,559
Auburn Sd	8,104,821	218,869	801,728	501,292	181,307	1,703,196	(87,023)	-	(167,169)	(254,192)	1,207,393	68,984	1,276,377
Baker Free Library - Emp	-	-	-	-	-	-	-	-	(60,727)	(60,727)	-	(34,845)	(34,845)
Barnstead Sd	9,053,772	244,496	895,598	559,986	647,786	2,347,866	(97,212)	-	(62,133)	(159,345)	1,348,760	153,576	1,502,336
Barrington Sd	16,851,011	455,059	1,666,899	1,042,253	590,617	3,754,828	(180,932)	-	-	(180,932)	2,510,332	299,035	2,809,367
Bartlett Sd	5,506,246	148,695	544,677	340,567	161,963	1,195,902	(59,121)	-	(144,885)	(204,006)	820,277	(25,413)	794,864
Bath Sd	1,281,024	34,594	126,719	79,233	76,578	317,124	(13,755)	-	(1,072)	(14,827)	190,837	29,076	219,913
Beep Solid Waste District	427,315	11,540	42,270	26,430	180	80,420	(4,588)	-	-	(94,555)	63,658	(43,425)	20,233
Bedford Sd	70,149,623	1,894,380	6,939,189	4,338,830	2,841,734	16,014,133	(753,206)	-	-	(753,206)	10,450,342	1,672,195	12,122,537
Belknap County	17,077,231	461,168	1,689,277	1,056,245	42,495	3,249,185	(183,361)	-	(775,213)	(958,574)	2,544,032	(310,169)	2,233,863
Belknap County Conserv. Dist	85,840	2,318	8,491	5,309	376	16,494	(922)	-	(6,464)	(7,386)	12,788	(3,556)	9,232
Berlin - Emp/Fire/Pol	15,093,201	407,590	1,493,017	933,531	6,826	2,840,964	(162,058)	-	(1,046,539)	(1,208,597)	2,248,467	(387,410)	1,861,057
Berlin Housing Authority	419,483	11,328	41,495	25,945	7,080	85,848	(4,504)	-	(22,510)	(27,014)	62,491	(7,862)	54,629
Berlin Water Works	1,024,727	27,673	101,366	63,380	12,864	205,283	(11,003)	-	(96,861)	(107,864)	152,656	(86,949)	65,707
Bethlehem Sd	3,281,785	88,624	324,634	202,982	74,721	690,961	(35,237)	-	(95,286)	(130,523)	488,895	19,168	508,063
Bow Sd - Sau 67	31,305,478	845,400	3,096,733	1,936,278	770,150	6,648,561	(336,131)	-	-	(336,131)	4,663,645	493,271	5,156,916
Brentwood Sd	5,298,037	143,073	524,081	327,689	349,456	1,344,299	(56,886)	-	(9,211)	(66,097)	789,260	75,600	864,860
Bridgewater - Police/Fire	-	-	-	-	-	-	-	-	-	-	-	(7,099)	(7,099)
Brookline Public Library	129,826	3,506	12,842	8,030	10,667	35,045	-	-	(13,062)	(14,456)	19,340	3,207	22,547
Brookline Sd	9,207,311	248,642	910,786	569,482	315,995	2,044,905	(98,860)	-	(19,068)	(117,928)	1,371,633	137,836	1,509,469
Campton Sd	6,384,359	172,409	631,540	394,880	187,579	1,386,408	(68,550)	-	(43,836)	(112,386)	951,092	44,320	995,412
Campton/Thornton Fire Dept	-	-	-	-	58,614	58,614	-	-	-	(538,702)	-	(115,626)	(115,626)
Candia Sd	5,008,337	135,249	495,424	309,771	127,911	1,068,355	(53,775)	-	(236,514)	(290,289)	746,103	(34,871)	711,232
Carroll County	20,013,668	540,466	1,979,749	1,237,867	890,401	4,648,483	(214,889)	-	(443,963)	(658,852)	2,981,480	60,169	3,041,649
Center Conway Fire Precinct	204,681	5,527	20,247	12,660	33,966	72,400	(2,198)	-	(17,599)	(19,797)	30,492	27,680	58,172
Central Hooksett Wtr Precinct	329,928	8,910	32,636	20,406	13,758	75,710	(3,542)	-	(17,356)	(20,898)	49,150	6,071	55,221
Cheshire County	27,177,256	733,918	2,688,370	1,680,943	4,971	5,108,202	(291,806)	-	(1,588,380)	(1,880,186)	4,048,655	(701,383)	3,347,272
Chester Sd - (Sau 82)	7,763,145	209,643	767,929	480,159	372,013	1,829,744	(83,354)	-	-	(83,354)	1,156,493	151,672	1,308,165
Chesterfield Sd	4,931,798	133,182	487,853	305,037	283,461	1,209,533	(52,953)	-	(2,041)	(54,994)	734,701	94,573	829,274
Chichester Sd	4,370,554	118,026	432,334	270,323	204,762	1,025,445	(46,927)	-	(83,440)	(130,367)	651,091	24,420	675,511
City of Claremont	14,655,634	395,773	1,449,733	906,467	373	2,752,346	(157,360)	-	(1,309,645)	(1,467,005)	2,183,282	(447,806)	1,735,476
City of Concord	80,870,384	2,183,892	7,999,685	5,001,921	366,665	15,552,163	(868,316)	-	(3,553,773)	(4,422,089)	12,047,437	(773,931)	11,273,506
City of Dover	103,786,237	2,802,731	10,266,517	6,419,291	1,772,818	21,261,357	(1,114,367)	-	-	(1,114,367)	15,461,262	1,492,808	16,954,070
City of Franklin	12,628,151	341,021	1,249,175	781,065	167,920	2,539,181	(135,590)	-	(764,891)	(900,481)	1,881,243	(149,637)	1,731,606
City of Keene	43,900,975	1,185,539	4,342,677	2,715,323	68,521	8,312,060	(471,371)	-	(1,843,377)	(2,314,748)	6,540,024	(737,105)	5,802,919
City of Laconia	29,097,474	785,773	2,878,317	1,799,710	47,430	5,511,230	(312,424)	-	(1,306,263)	(1,618,687)	4,334,714	(242,775)	4,091,939
City of Lebanon	31,470,593	849,858	3,113,066	1,946,490	33,242	5,942,656	(337,904)	-	(677,454)	(1,015,358)	4,688,243	(259,632)	4,428,611
City of Manchester	155,400,626	4,196,569	15,372,204	9,611,697	694,113	29,874,583	(1,668,558)	-	(4,252,831)	(5,921,389)	23,150,370	(1,425,159)	21,725,211
City of Nashua	147,416,934	3,980,971	14,582,459	9,117,897	27,681,327	12,678,184	(1,582,836)	-	(3,550,453)	(5,133,289)	21,961,022	(1,024,779)	20,936,243
City of Portsmouth	64,300,435	1,736,423	6,360,588	3,977,051	604,122	12,678,184	(690,402)	-	(888,969)	(1,579,371)	9,578,976	48,847	9,627,823
City of Rochester	37,583,422	1,014,934	3,717,746	2,324,575	634,060	7,691,315	(403,538)	-	(867,075)	(1,270,613)	5,598,884	(16,466)	5,582,418
City of Somersworth	15,547,527	419,859	1,537,959	961,631	62,745	2,982,194	(166,936)	-	(291,808)	(458,744)	2,316,149	(116,141)	2,200,008
Claremont Sd	28,765,674	776,813	2,845,496	1,779,188	859,251	6,260,748	(308,861)	-	(550,341)	(859,202)	4,285,285	190,732	4,476,017
Cocheco Academy of The Arts	351,309	9,487	34,751	21,729	10,721	76,688	(3,772)	-	(48,103)	(51,875)	52,335	(1,961)	50,374
Colebrook Sd	4,659,908	125,840	460,957	288,220	134,167	1,009,184	(50,034)	-	(453,137)	(503,171)	694,197	(78,374)	615,823
Community College System of Nh	68,376,494	1,846,496	6,763,792	4,229,160	-	12,839,448	(734,168)	-	(5,167,866)	(5,902,034)	10,186,195	(4,139,035)	6,047,160
Concord Sd	86,224,170	2,328,470	8,529,281	5,333,058	2,858,817	19,049,626	(925,801)	-	(254,690)	(1,180,491)	12,845,003	885,201	13,730,204
Concord Reg Sol Waste Res Rec	-	-	-	-	-	-	-	-	(21,203)	(21,203)	-	(38,315)	(38,315)
Contoocook Valley Sd	47,147,182	1,273,202	4,663,792	2,916,104	1,404,852	10,257,950	(506,226)	-	(157,465)	(663,691)	7,023,618	260,720	7,284,338

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Hudson Sd	\$ 50,598,978	\$ 1,366,417	\$ 5,005,243	\$ 3,129,601	\$ 1,382,545	\$ 10,883,806	\$ (543,288)	\$ -	\$ (519,947)	\$ (1,063,235)	\$ 7,537,840	\$ 458,775	\$ 7,996,615
Inter-Lakes Sd	26,335,598	711,189	2,605,113	1,628,885	1,078,782	6,023,969	(282,769)	-	(282,769)	(282,769)	3,923,271	490,558	4,413,829
Jackson Sd	1,158,729	31,291	114,621	71,669	65,339	282,920	(12,441)	-	(38,598)	(51,039)	172,618	31,124	203,742
Jaffrey-Rindge Coop Sd	25,391,254	685,687	2,511,699	1,570,477	900,095	5,667,958	(272,629)	-	(424,555)	(697,184)	3,782,590	49,482	3,832,072
John Stark Sd	12,603,041	340,343	1,246,691	779,512	103,639	2,470,185	(135,321)	-	(485,006)	(620,327)	1,877,503	(151,272)	1,726,231
Kearsarge Reg Sd - Sau 65	38,247,943	1,032,880	3,783,480	2,365,677	1,664,977	8,847,014	(410,673)	-	(199,810)	(610,483)	5,697,879	561,396	6,259,275
Keene Sd	56,399,516	1,523,060	5,579,031	3,488,371	1,319,467	11,909,929	(605,569)	-	(1,390,801)	(1,996,370)	8,401,959	(394,935)	8,007,024
Kensington Sd	2,768,600	74,766	273,869	171,241	203,424	723,300	(29,727)	-	(1,736)	(31,463)	412,444	28,532	440,976
Laconia Housing & Redevelopmnt	1,923,055	51,932	190,228	118,943	136,253	497,356	(20,648)	-	(36,470)	(57,118)	286,482	31,286	317,768
Laconia Sd	37,070,886	1,001,093	3,667,046	2,292,874	1,442,996	8,404,009	(398,035)	-	(376,381)	(774,416)	5,522,531	160,757	5,683,288
Laconia Water Works	1,583,150	42,753	156,605	97,920	44,754	342,032	(16,998)	-	(84,592)	(101,590)	235,845	2,101	237,946
Lafayette Reg Sd	2,712,823	73,259	268,352	167,791	100,996	610,398	(29,128)	-	-	(29,128)	404,135	40,256	444,391
Lakes Region Mutual Fire Aid	1,106,219	29,873	109,427	68,421	17,766	225,487	(11,878)	-	(62,671)	(74,549)	164,796	(19,466)	145,330
Lakes Region Planning Comm.	340,467	9,194	33,679	21,058	4,558	68,489	(3,656)	-	(23,784)	(27,440)	50,720	(22,786)	27,934
Land & Comm Heritage Inv Prog	180,146	4,865	17,820	11,142	8,729	42,556	(1,934)	-	(2,869)	(4,803)	26,837	7,757	34,594
Landaff Sd	166,094	4,485	16,430	10,273	16,042	47,230	(1,783)	-	(1,715)	(3,498)	24,743	4,288	29,031
Langdon - Police	-	-	-	-	-	-	-	-	(38,496)	(38,496)	-	(29,022)	(29,022)
Lebanon Sd	42,667,550	1,152,230	4,220,667	2,639,034	1,323,069	9,335,000	(458,127)	-	(19,945)	(478,072)	6,356,278	578,337	6,934,615
Lempster Sd	2,035,963	54,981	201,397	125,927	164,477	546,782	(21,860)	-	(178,060)	(199,920)	303,302	261,497	564,799
Lincoln-Woodstock Coop Sd	7,336,117	198,111	725,688	453,747	168,590	1,546,136	(78,769)	-	(257,241)	(336,010)	1,092,877	21,826	1,114,703
Lisbon Reg Sd	6,537,697	176,549	646,708	404,364	182,295	1,409,916	(70,196)	-	(60,711)	(130,907)	973,935	21,051	994,986
Litchfield Sd	22,357,948	603,773	2,211,645	1,382,863	992,541	5,190,822	(240,060)	-	(37,758)	(277,818)	3,330,712	390,363	3,721,075
Littleton Public Library	225,198	6,081	22,277	13,929	4,243	46,530	(2,418)	-	(11,256)	(13,674)	33,548	(2,812)	30,736
Littleton Sd	16,261,101	439,128	1,608,545	1,005,767	222,676	3,276,116	(174,598)	-	(315,895)	(490,493)	2,422,452	(68,762)	2,353,690
Littleton Water & Light Dept	1,885,851	50,927	186,548	116,642	29,577	383,694	(20,249)	-	(90,866)	(111,115)	280,939	(51,092)	229,847
Londonderry Sd	79,904,991	2,157,822	7,904,189	4,942,210	2,250,800	17,255,021	(857,951)	-	(618,233)	(1,476,184)	11,903,621	756,846	12,660,467
Lyme Sd	5,108,532	137,955	505,335	315,968	389,993	1,349,251	(54,851)	-	-	(54,851)	761,029	163,280	924,309
Lyndeborough - Police	-	-	-	-	10,710	10,710	-	-	(86,993)	(86,993)	-	(21,952)	(21,952)
Madison Sd	2,858,026	77,181	282,715	176,772	93,974	630,642	(30,687)	-	(138,175)	(168,862)	425,766	21,305	447,071
Manchester Sd	187,347,631	5,059,293	18,532,397	11,587,654	4,452,497	39,631,841	(2,011,577)	-	(3,309,377)	(5,320,954)	27,909,585	1,703,553	29,613,138
Marlborough Sd	3,066,450	82,809	303,333	189,663	147,796	723,601	(32,925)	-	(47,774)	(80,699)	456,816	10,798	467,614
Marlow Sd	806,095	21,768	79,739	49,858	98,713	250,078	(8,655)	-	(12,165)	(20,820)	120,086	41,582	161,668
Mascenic Reg Sd	15,249,231	411,803	1,508,451	943,181	430,961	3,294,396	(163,733)	-	(73,042)	(236,775)	2,271,711	100,196	2,371,907
Mascoma Valley Regional Sd	22,888,928	618,112	2,264,169	1,415,705	513,987	4,811,973	(245,762)	-	(151,323)	(397,085)	3,409,813	247,552	3,657,365
Mason Sd (Sau 89)	1,323,066	35,729	130,877	81,833	138,203	386,642	(14,206)	-	-	(14,206)	197,100	52,946	250,046
Maxfield Public Library	-	-	-	-	893	893	-	-	(57,625)	(57,625)	-	(23,369)	(23,369)
Meriden Village Water District	82,299	2,222	8,141	5,090	128	15,581	(884)	-	(3,553)	(4,437)	12,260	(1,650)	10,610
Merrimack Sd	66,716,459	1,801,667	6,599,581	4,126,485	964,243	13,491,976	(716,344)	-	(118,405)	(834,749)	9,938,896	306,221	10,245,117
Merrimack Valley Sd	39,921,223	1,078,066	3,949,001	2,469,171	1,175,582	8,671,820	(428,564)	-	(814,215)	(1,242,855)	5,947,152	265,397	6,212,549
Merrimack Village District	1,580,602	42,684	156,353	97,762	60,557	357,356	(16,971)	-	(7,713)	(24,684)	235,466	13,815	249,281
Middleton Sd	1,805,453	48,756	178,595	111,669	312,315	651,335	(19,385)	-	-	(19,385)	268,962	252,239	521,201
Milan Sd	1,376,021	37,159	136,116	85,108	121,243	379,626	(14,775)	-	(1,888)	(16,663)	204,989	40,998	245,987
Milford Area Communication Ctr	527,640	14,249	52,194	32,635	991	100,069	(5,665)	-	(14,917)	(20,582)	78,604	(11,091)	67,513
Milford Sd	41,879,323	1,130,945	4,142,696	2,590,281	1,592,242	9,456,164	(449,664)	-	(124,225)	(573,889)	6,238,854	366,871	6,605,725
Milton Sd	9,462,312	255,528	936,010	585,254	329,889	2,106,681	(101,598)	-	(201,872)	(303,470)	1,409,621	61,396	1,471,017
Monadnock Reg Sd- Sau 93	31,084,802	839,440	3,074,903	1,922,629	596,150	6,433,122	(333,762)	-	(473,833)	(807,595)	4,630,771	(75,449)	4,555,322
Monroe Sd	2,245,899	60,650	222,164	138,911	108,953	530,678	(24,115)	-	(20,894)	(45,009)	334,576	70,355	404,931
Mont Vernon Sd	3,677,079	99,299	363,736	227,431	441,105	1,131,571	(39,481)	-	(15,797)	(55,278)	547,782	157,937	705,719
Moultonborough Sd - Sau 45	14,536,650	392,560	1,437,963	899,108	284,889	3,014,520	(156,082)	-	(99,381)	(255,463)	2,165,556	(3,701)	2,161,855
Nashua Airport Authority	413,263	11,160	40,880	25,561	23,982	101,583	(4,437)	-	(2,001)	(6,438)	61,565	(6,972)	54,593
Nashua Housing Redevelop Auth	2,028,908	54,790	200,699	125,490	19,280	400,259	(21,785)	-	(69,513)	(91,298)	302,251	(27,273)	274,978
Ne Interstate Water Pol Cntrl	-	-	-	-	996	996	-	-	(112,426)	(112,426)	-	(49,178)	(49,178)
Nelson Sd	922,200	24,904	91,224	57,039	55,015	228,182	(9,902)	-	(3,070)	(12,972)	137,382	36,338	173,720
New Boston Sd	7,836,085	211,612	775,144	484,670	129,963	1,601,389	(84,137)	-	(9,772)	(93,909)	1,167,359	80,512	1,247,871
New Castle Sd	1,192,376	32,200	117,950	73,750	92,418	316,318	(12,803)	-	(32,024)	(44,827)	177,631	25,373	203,004
New London-Springfield Wtr Sys	269,874	7,288	26,696	16,692	2,622	53,298	(2,898)	-	(6,132)	(9,030)	40,204	(3,612)	36,592

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Newfields Sd	\$ 2,289,813	\$ 61,836	\$ 226,508	\$ 141,627	\$ 104,699	\$ 534,670	\$ (24,586)	\$ -	\$ (40,684)	\$ (65,270)	\$ 341,118	\$ 39,380	\$ 380,498
Newfound Area Sd	22,813,210	616,067	2,256,679	1,411,022	139,085	4,422,853	(244,949)	-	(102,691)	(347,640)	3,398,534	536	3,399,070
Newington Sd	1,233,857	33,320	122,053	76,315	61,591	293,279	(13,248)	-	(45,243)	(58,491)	183,810	6,492	190,302
Newmarket Sd	19,789,838	534,421	1,957,608	1,224,023	1,085,589	4,801,641	(212,486)	-	(266,571)	(479,057)	2,948,135	208,266	3,156,401
Newmarket Housing Authority	53,891	1,455	5,331	3,333	31,945	42,064	(579)	-	-	(579)	8,028	8,120	16,148
Newport Sd	16,457,013	444,419	1,627,925	1,017,884	1,296,281	4,386,509	(176,701)	-	(137,333)	(314,034)	2,451,637	263,495	2,715,132
Next Charter School	986,961	26,653	97,630	61,045	192,730	378,058	(10,597)	-	(1,735)	(12,332)	147,030	86,069	233,099
NH Comm Development Fin Auth	134,635	3,636	13,318	8,327	227	25,508	(1,446)	-	(3,520)	(4,966)	20,057	(9,593)	10,464
NH Municipal Bond Bank	339,704	9,174	33,603	21,011	44,718	108,506	(3,647)	-	(80,650)	(84,297)	50,606	(325)	50,281
North Conway Wtr Precinct	1,622,874	43,825	160,534	100,376	2,585	307,320	(17,425)	-	(116,701)	(134,126)	241,763	(19,604)	222,159
North Country Charter Academy	548,733	14,818	54,281	33,940	40,053	143,092	(5,892)	-	(4,135)	(10,027)	81,746	(4,842)	76,904
North Country Edu Srvc Ag Inc	1,329,200	35,895	131,484	82,212	18,259	267,850	(14,272)	-	(174,565)	(188,837)	198,014	(81,836)	116,178
North Hampton Sd	9,008,707	243,279	891,140	557,198	154,717	1,846,334	(96,278)	-	(159,242)	(255,970)	1,342,047	(9,166)	1,332,881
Northumberland Sd	5,849,189	157,956	578,601	361,779	317,860	1,416,196	(62,804)	-	(158,170)	(220,974)	871,366	62,105	933,471
Northwood Sd	5,484,634	148,112	542,539	339,231	226,235	1,256,117	(58,889)	-	(61,763)	(120,652)	817,058	27,538	844,596
Nottingham Sd	7,589,967	204,966	750,798	469,448	205,583	1,630,795	(81,495)	-	(41,721)	(123,216)	1,130,694	105,780	1,236,474
Oyster River Coop Sd	45,445,639	1,227,252	4,495,475	2,810,862	1,761,067	10,294,656	(487,956)	-	(218,759)	(706,715)	6,770,136	827,897	7,598,033
Pease Development Authority	6,170,435	166,632	610,378	381,648	349,895	1,508,553	(66,253)	-	(294,722)	(360,975)	919,223	(68,026)	851,197
Pelham Sd	27,132,032	732,696	2,683,896	1,678,145	1,013,742	6,108,479	(291,320)	-	(75,467)	(366,787)	4,041,918	450,593	4,492,511
Pembroke Sd	24,773,699	669,010	2,450,610	1,532,280	313,209	4,965,109	(265,999)	-	(674,723)	(940,722)	3,690,592	6,561	3,697,153
Pemi Baker Coop	13,706,035	370,129	1,355,799	847,733	306,629	2,880,290	(147,164)	-	(62,909)	(210,073)	2,041,818	149,020	2,190,838
Penacook Boscawen Water Prncnt	-	-	-	-	-	-	-	-	(48,702)	(48,702)	-	(32,712)	(32,712)
Piermont Sd	1,122,489	30,313	111,036	69,427	23,277	234,053	(12,052)	-	(17,339)	(29,391)	167,220	(30,657)	136,563
Pittsburg Sd	2,369,232	234,364	63,981	146,540	143,690	588,575	(25,439)	-	(62,185)	(87,624)	1,232,950	(18,941)	334,009
Pittsfield Sd	9,680,685	261,425	957,612	598,761	94,797	1,912,595	(103,943)	-	(122,657)	(226,600)	1,442,153	(90,041)	1,352,112
Plainfield Sd	4,696,810	126,837	464,608	290,503	319,799	1,201,747	(50,430)	-	(33,960)	(84,390)	699,694	47,133	746,827
Plaistow Public Library	280,341	7,571	27,731	17,339	24,346	76,987	(3,010)	-	(4,701)	(7,711)	41,763	12,259	54,022
Plymouth Sd	8,615,717	232,666	852,265	532,891	200,391	1,818,213	(92,508)	-	(214,524)	(307,032)	1,283,502	35,672	1,319,174
Plymouth Village Water & Sewer	963,191	26,011	95,279	59,574	35,340	162,204	(10,342)	-	(67,340)	(77,682)	143,489	18,092	161,581
Portsmouth Housing Authority	2,431,545	65,664	240,528	150,394	45,718	502,304	(26,108)	-	(103,891)	(129,999)	362,233	(66,277)	295,956
Portsmouth Sd	60,363,992	1,630,120	5,971,196	3,733,578	2,187,410	13,522,304	(648,136)	-	(167,603)	(815,739)	8,992,555	870,315	9,862,870
Portsmouth-Josie F. Prescott	-	-	-	-	30	30	-	-	(24,591)	(24,591)	-	(17,457)	(17,457)
Profile Sd	5,274,137	142,427	521,717	326,211	93,876	1,084,231	(56,629)	-	(180,032)	(236,661)	785,700	(41,301)	744,399
Prospect Mountain High School	9,422,589	254,456	932,081	582,797	303,142	2,072,476	(101,172)	-	(40,769)	(141,941)	1,403,704	177,327	1,581,031
Raymond Sd	20,559,147	555,197	2,033,707	1,271,605	273,579	4,134,088	(220,746)	-	(255,111)	(475,857)	3,062,741	904	3,063,645
Richmond-Pol	-	-	-	-	7,202	7,202	-	-	(11,471)	(11,471)	-	(22)	(22)
Rivendell Interstate Sd	2,610,051	70,484	258,186	161,434	432,972	923,076	(28,024)	-	(155,311)	(183,335)	388,825	23,853	412,678
Rochester Sd	68,654,733	1,854,010	6,791,315	4,246,369	854,915	13,746,609	(737,155)	-	(331,486)	(1,068,641)	10,227,645	272,301	10,499,946
Rockingham County	45,223,350	1,221,249	4,473,486	2,797,113	16,142	8,507,990	(485,569)	-	(3,277,059)	(3,762,628)	6,737,021	(1,596,110)	5,140,911
Rockingham Planning Comm	557,055	15,043	55,104	34,454	9,249	113,850	(5,981)	-	(25,258)	(31,239)	82,986	(8,080)	74,906
Rollinsford Sd	3,144,515	84,917	311,055	194,492	202,918	793,382	(33,763)	-	(48,360)	(82,123)	468,445	(1,239)	467,206
Rumney Sd	2,808,425	75,841	277,809	173,704	204,925	732,279	(30,154)	-	-	(30,154)	418,377	202,629	621,006
Rye Sd	10,925,139	295,032	1,080,713	675,732	502,861	2,554,338	(117,305)	-	(170,588)	(287,893)	1,627,542	118,510	1,746,052
Rye Water District	382,523	10,330	37,839	23,659	10,340	82,168	(4,107)	-	(22,885)	(26,992)	56,985	(8,612)	48,373
Salem Housing Authority	518,713	14,008	51,311	32,083	15,862	113,264	(5,569)	-	(39,023)	(44,592)	77,274	(1,783)	75,491
Salem Sd	68,232,227	1,842,601	6,749,521	4,220,237	2,332,445	15,144,804	(732,619)	-	(247,063)	(979,682)	10,164,704	713,536	10,878,240
Sanborn Regional Sd	33,641,940	908,495	3,327,855	2,080,790	881,693	7,198,833	(361,218)	-	(395,071)	(756,289)	5,011,713	125,128	5,136,841
Sanbornton Public Library	123,333	3,331	12,200	7,628	4,089	27,248	(1,324)	-	(3,657)	(4,981)	18,373	382	18,755
Sandown Public Library	159,658	4,312	15,793	9,875	40,293	70,273	(1,714)	-	(3,323)	(5,037)	23,785	10,509	34,294
Sau 02	1,037,714	28,023	102,651	64,184	55,830	250,688	(11,142)	-	(82,443)	(93,585)	154,591	(8,549)	146,042
Sau 03	19,040,903	514,197	1,883,523	1,177,700	370,410	3,945,830	(204,445)	-	(748,385)	(952,830)	2,836,565	(142,093)	2,694,472
Sau 06	1,392,853	37,614	137,781	86,149	95,017	356,561	(14,955)	-	(168,578)	(183,533)	207,496	(40,010)	167,486
Sau 07	841,168	22,716	83,208	52,027	68,274	226,225	(9,032)	-	(118,452)	(127,484)	125,311	18,703	144,014
Sau 09	1,449,810	39,152	143,415	89,672	38,614	310,853	(15,567)	-	(46,110)	(61,677)	215,981	15,989	231,970
Sau 13	830,730	22,434	82,176	51,382	143,336	299,328	(8,920)	-	(72,421)	(81,341)	123,756	19,641	143,397
Sau 15	1,103,412	29,797	109,149	68,247	42,279	249,472	(11,847)	-	(64,111)	(75,958)	164,378	461	164,839

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)						Deferred Inflows of Resources					Pension Expense	
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions	Total Employer Pension Expense
Sau 16	\$ 3,109,543	\$ 83,973	\$ 307,595	\$ 192,329	\$ 319,714	\$ 903,611	\$ (33,388)	\$ -	\$ (119,982)	\$ (153,370)	\$ 463,235	\$ (40,100)	\$ 423,135
Sau 18 - Emp/Teach	-	-	-	-	2,906	2,906	-	-	(790,907)	(790,907)	-	(317,181)	(317,181)
Sau 19	2,020,803	54,571	199,897	124,989	70,939	450,396	(21,698)	-	(63,114)	(84,812)	301,043	32,372	333,415
Sau 20	759,806	20,518	75,160	46,995	8,920	151,593	(8,158)	-	(31,574)	(39,732)	113,190	(17,080)	96,110
Sau 21	1,968,020	53,146	194,676	121,724	309,308	678,854	(21,131)	-	(14,677)	(35,808)	293,180	56,499	349,679
Sau 23	2,629,085	70,998	260,069	162,612	64,178	557,857	(28,229)	-	(72,597)	(100,826)	391,660	36,320	427,980
Sau 24	2,967,824	80,146	293,577	183,563	306,651	863,937	(31,866)	-	(29,916)	(61,782)	442,123	133,688	575,811
Sau 29	3,426,297	92,527	338,929	211,920	56,111	699,487	(36,789)	-	(89,792)	(126,581)	510,423	5,734	516,157
Sau 34	1,041,529	28,126	103,028	64,420	57,465	253,039	(11,183)	-	(69,406)	(80,589)	155,159	(22,853)	132,306
Sau 35	1,676,261	45,267	165,815	103,679	243,976	558,737	(17,998)	-	(29,531)	(47,529)	249,716	45,842	295,558
Sau 39	2,237,779	60,431	221,361	173,339	138,409	593,540	(24,027)	-	(146,721)	(170,748)	333,367	(42,237)	291,130
Sau 41	1,818,584	49,111	179,894	112,481	221,154	562,640	(19,526)	-	(41,275)	(60,801)	270,918	46,741	317,659
Sau 42	172,585,524	4,660,645	17,072,132	10,674,601	4,370,601	36,777,979	(1,853,074)	-	(1,708,817)	(3,561,891)	25,710,442	1,236,478	26,946,920
Sau 43 - Emp/Teach	-	-	-	-	-	-	-	-	(113,503)	(113,503)	-	(137,119)	(137,119)
Sau 44	2,400,590	64,828	237,466	148,479	66,319	517,092	(25,775)	-	(139,564)	(165,339)	357,621	23,565	381,186
Sau 46	1,230,531	33,230	121,724	76,110	160,655	391,719	(13,212)	-	(77,841)	(91,053)	183,315	30,245	213,560
Sau 48	2,122,783	57,325	209,985	131,296	194,605	593,211	(22,793)	-	(73,365)	(96,158)	316,236	24,714	340,950
Sau 50	1,497,410	40,437	148,124	92,616	67,007	348,184	(16,078)	-	(135,851)	(151,929)	223,072	3,554	226,626
Sau 53	6,077,036	164,109	601,139	375,871	623,194	1,764,313	(65,250)	-	(73,278)	(138,528)	905,309	128,619	1,033,928
Sau 55	1,614,882	43,610	159,744	99,882	108,731	411,967	(17,339)	-	(296,711)	(314,050)	240,573	(19,735)	220,838
Sau 56	1,367,628	36,933	135,285	84,589	16,734	273,541	(19,207)	-	(119,207)	(133,891)	203,738	(70,365)	133,373
Sau 58	560,078	15,125	55,403	34,641	42,920	148,089	(6,014)	-	(26,857)	(32,871)	83,436	(8,351)	75,085
Sau 61 - Emp	-	-	-	-	-	-	-	-	(141,427)	(141,427)	-	(150,422)	(150,422)
Sau 64 - Emp/Teach	-	-	-	-	-	-	-	-	(287,705)	(287,705)	-	(231,676)	(231,676)
Sau 67	912,380	24,639	90,253	56,432	22,437	193,761	(9,796)	-	(30,122)	(39,918)	135,919	40,366	176,285
Sau 70	1,493,134	40,322	147,701	92,352	61,259	341,634	(16,032)	-	(99,044)	(115,076)	222,435	(12,550)	209,885
Sau 71 Emp/Teacher	-	-	-	-	5,077	5,077	-	-	(70,532)	(70,532)	-	(5,397)	(5,397)
Seabrook Sd	15,029,375	405,866	1,486,703	929,583	899,498	3,721,650	(161,372)	-	(78,373)	(239,745)	2,238,959	237,320	2,476,279
Seacoast Charter School	1,804,632	48,734	178,514	111,618	301,603	640,469	(19,377)	-	(2,330)	(21,707)	268,840	57,309	326,149
Shaker Regional Sd - Sau 80	23,078,922	623,243	2,282,963	1,427,456	564,509	4,898,171	(247,802)	-	(220,882)	(468,684)	3,438,117	208,012	3,646,129
Somersworth Housing Authority	811,249	21,908	80,249	50,177	9,565	161,899	(8,710)	-	(40,990)	(49,700)	120,854	(18,839)	102,015
Somersworth Sd	23,593,417	637,137	2,333,857	1,459,278	193,118	4,623,390	(253,326)	-	(464,844)	(718,170)	3,514,763	(109,801)	3,404,962
Souhegan Coop Sd	18,338,127	495,218	1,814,005	1,134,233	211,373	3,654,829	(196,899)	-	(318,394)	(515,293)	2,731,871	(183,267)	2,548,604
South Hampton Sd	1,670,775	45,119	165,273	103,339	106,259	419,990	(17,939)	-	-	(17,939)	248,899	66,256	315,155
Southern NH Planning Comm	982,757	26,539	97,214	60,785	99,476	284,014	(10,552)	-	(99,633)	(110,185)	146,403	(8,593)	137,810
Stark Sd	410,728	11,089	40,620	25,412	11,440	88,561	(4,400)	-	(25,085)	(29,485)	61,185	2,789	63,974
State of New Hampshire	1,192,484,727	32,202,862	117,960,393	73,756,470	13,200,097	237,119,822	(12,803,870)	-	(29,895,341)	(42,699,211)	177,647,049	(11,582,286)	166,064,763
Stewartstown Sd	1,118,486	30,205	110,640	69,180	95,708	305,733	(12,009)	-	(5,423)	(17,432)	166,623	35,008	201,631
Stoddard Sd	859,813	23,219	85,053	53,180	91,598	253,050	(9,232)	-	(286)	(9,518)	128,088	42,029	170,117
Stratford County	52,782,836	1,425,392	5,221,269	3,264,675	1,235,734	11,147,070	(566,736)	-	-	(566,736)	7,863,174	1,182,186	9,045,360
Stratford Sd	6,479,298	174,972	640,931	400,752	106,029	1,322,684	(69,569)	-	(161,895)	(231,464)	965,235	(63,312)	901,923
Stratford Sd	1,191,325	32,172	117,846	73,685	32,995	256,698	(12,791)	-	(36,680)	(49,471)	177,474	4,127	181,601
Stratham Sd	11,117,869	300,236	1,099,778	687,652	379,815	2,467,481	(119,374)	-	(54,121)	(173,495)	1,656,253	107,372	1,763,625
Sullivan County	19,158,807	517,381	1,895,186	1,184,993	107,746	3,705,306	(205,711)	-	(1,185,849)	(1,391,560)	2,854,129	(290,306)	2,563,823
Sunapee Sd	12,303,565	332,256	1,217,067	760,989	317,697	2,628,009	(132,105)	-	(33,749)	(165,854)	1,832,889	127,151	1,960,040
Surry Village Charter School	-	-	-	-	-	-	-	-	(2,689)	(2,689)	-	(53,937)	(53,937)
Swnh District Fire Mutual Aid	1,678,032	45,315	165,991	103,788	13,599	328,693	(18,017)	-	(216,025)	(234,042)	249,980	(68,878)	181,102
Tamworth Sd	4,965,158	134,083	491,153	307,100	106,273	1,038,609	(53,315)	-	(307,374)	(360,686)	739,670	(32,914)	706,756
Thornton Public School Library	45,166	1,220	4,468	2,794	6,716	15,198	(485)	-	-	(485)	6,729	6,252	12,981
Thornton Sd	4,621,451	124,802	457,153	285,842	364,968	1,232,765	(49,621)	-	(81,011)	(130,632)	688,468	71,188	759,656
Tilton-Northfield Fire Dist	3,913,464	105,682	387,119	242,052	63,529	798,382	(42,019)	-	(89,244)	(131,263)	582,997	30,386	613,383
Timberlane Reg Sd	71,795,966	1,938,839	7,102,045	4,440,658	2,022,680	15,504,222	(770,883)	-	(1,595,211)	(2,366,094)	10,695,601	194,832	10,890,433
Town of Albany	33,950	917	3,358	2,100	240	6,615	(365)	-	(24,432)	(24,797)	5,058	(7,002)	(1,944)
Town of Alexandria	808,859	21,843	80,012	50,029	50,220	202,104	(8,685)	-	(10,132)	(18,817)	120,498	14,648	135,146
Town of Allenstown	4,021,290	108,594	397,785	248,721	77,392	832,492	(43,177)	-	(42,794)	(85,971)	599,060	65,111	664,171
Town of Alstead	377,254	10,188	37,318	23,334	41,146	111,986	(4,051)	-	(27,271)	(31,322)	56,200	5,195	61,395

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer Pension Expense
Town of Alton	\$ 6,789,674	\$ 183,354	\$ 671,633	\$ 419,949	\$ 173,446	\$ 1,448,382	\$ (72,902)	\$ -	\$ (181,886)	\$ (254,788)	\$ 1,011,473	\$ (69,321)	\$ 942,152
Town of Amherst	6,093,565	164,556	602,774	376,894	131,411	1,275,635	(65,427)	-	(10,549)	(75,976)	907,772	87,853	995,625
Town of Andover	395,367	10,677	39,110	24,454	90,176	164,417	(4,245)	(26)	(4,271)	58,899	25,486	84,385	
Town of Antrim	2,397,265	64,738	237,137	148,273	14,595	464,743	(25,740)	-	(79,832)	(105,572)	357,126	(54,947)	302,179
Town of Ashland	2,242,242	60,551	221,802	138,685	265,377	686,415	(24,075)	-	(11,469)	(35,544)	334,032	61,554	395,586
Town of Atkinson	3,249,375	87,749	321,428	200,977	417,787	1,027,941	(34,889)	-	(26,390)	(61,279)	484,067	173,475	657,542
Town of Auburn	3,624,872	97,889	358,572	224,202	190,975	871,638	(38,921)	-	(280,740)	(319,661)	540,005	6,919	546,924
Town of Barnstead	3,073,375	82,996	304,018	190,092	32,563	609,669	(32,999)	-	(1,165)	(34,164)	457,847	13,051	470,898
Town of Barrington	5,076,396	137,087	502,156	313,981	116,860	1,070,084	(54,506)	-	(260,841)	(315,347)	756,242	(64,824)	691,418
Town of Bartlett	1,066,438	28,799	105,492	65,960	152,654	352,905	(11,450)	-	(20,757)	(32,207)	158,870	52,624	211,494
Town of Bedford	27,010,600	729,417	2,671,884	1,670,635	332,066	5,404,002	(290,016)	-	(981,447)	(1,271,463)	4,023,828	11,281	4,035,109
Town of Belmont	8,402,311	226,903	831,155	519,692	-	1,577,750	(90,217)	-	(450,560)	(540,777)	1,251,711	(181,244)	1,070,467
Town of Bennington	914,396	24,693	90,452	56,556	-	171,701	(9,818)	-	(49,475)	(59,293)	136,220	(21,634)	114,586
Town of Bethlehem	1,992,842	53,816	197,132	123,259	45,046	419,253	(21,397)	-	(26,296)	(47,693)	296,878	8,184	305,062
Town of Boscawren	2,759,271	74,514	272,947	170,664	126,614	644,739	(29,627)	-	(47,946)	(77,573)	411,055	44,163	455,218
Town of Bow	8,457,641	228,397	836,629	523,114	109,472	1,697,612	(90,811)	-	(18,264)	(109,075)	1,259,953	37,052	1,297,005
Town of Bradford	782,295	21,126	77,385	48,386	46,355	193,252	(8,400)	-	(2,405)	(10,805)	116,540	10,599	127,139
Town of Brentwood	2,440,011	65,892	241,366	150,917	12,451	470,626	(26,199)	-	(54,652)	(80,851)	363,494	17,763	381,257
Town of Bristol	5,806,456	156,802	574,374	359,136	346,466	1,436,778	(62,345)	-	(191,706)	(254,051)	865,000	48,177	913,177
Town of Brookline	3,807,063	102,809	376,594	235,471	130,358	845,232	(40,877)	-	(19,302)	(60,179)	567,147	100,594	667,741
Town of Campton	3,356,006	90,628	331,976	207,573	707,295	1,337,472	(36,034)	-	(16,202)	(52,236)	499,952	236,800	736,752
Town of Canaan	2,769,119	74,780	273,921	171,273	85,592	605,566	(29,732)	-	(19,488)	(49,220)	412,522	34,714	447,236
Town of Candia	1,337,507	36,119	132,306	82,726	11,192	262,343	(14,361)	-	(131,150)	(145,511)	199,251	(34,490)	164,761
Town of Canterbury	915,015	24,710	90,513	56,595	48,561	220,379	(9,825)	-	(102,620)	(112,445)	136,312	(18,589)	117,723
Town of Carroll	1,713,652	46,277	169,514	105,991	64,740	386,522	(18,400)	-	(68,867)	(87,267)	255,287	9,550	264,837
Town of Center Harbor	883,772	23,866	87,423	54,662	77,501	243,452	(9,489)	-	(35,603)	(45,092)	131,657	4,899	136,556
Town of Charlestown	2,877,665	77,711	284,658	177,987	114,539	654,895	(30,898)	-	(3,772)	(34,670)	428,692	50,229	478,921
Town of Chester	3,202,452	86,482	316,786	198,075	109,166	710,509	(34,385)	-	(104,001)	(138,386)	477,076	38,748	515,824
Town of Chesterfield	2,277,632	61,507	225,303	140,874	48,900	476,584	(24,455)	-	(37,334)	(61,789)	339,304	(6,658)	332,646
Town of Chichester	1,483,127	40,052	146,711	91,733	74,969	353,465	(15,925)	-	(86,618)	(102,543)	220,945	20,769	241,714
Town of Clarksville	64,963	1,754	6,426	4,018	681	12,879	(698)	-	(2,786)	(3,484)	9,678	(856)	8,822
Town of Colebrook	2,361,284	63,766	233,578	146,048	83,122	526,514	(25,353)	-	(12,978)	(38,331)	351,766	24,285	376,051
Town of Conway	11,596,772	313,169	1,147,151	717,273	78,130	2,255,723	(124,516)	-	(310,456)	(434,972)	1,727,596	(55,389)	1,672,207
Town of Cornish	338,567	9,143	33,491	20,941	25,498	89,073	(3,635)	-	(23,424)	(27,059)	50,437	(1,234)	49,203
Town of Croydon	86,819	2,345	8,588	5,370	32,497	48,800	(932)	-	-	(932)	12,934	12,969	25,903
Town of Danville	1,421,807	38,396	140,645	87,940	176,684	443,665	(15,266)	-	(34,137)	(49,403)	211,810	43,592	255,402
Town of Deerfield	2,890,249	78,051	285,903	178,765	109,840	652,559	(31,033)	-	(47,235)	(78,268)	430,567	29,296	459,863
Town of Deering	331,223	8,945	32,765	20,487	2,107	64,304	(3,556)	-	(121,642)	(125,198)	49,343	(15,718)	33,625
Town of Derry	52,840,442	1,426,948	5,226,968	3,268,239	497,089	10,419,244	(567,355)	-	(1,644,816)	(2,212,171)	7,871,756	(761,385)	7,110,371
Town of Dorchester	86,402	2,333	8,547	5,344	47,726	63,950	(928)	-	(25,679)	(26,607)	12,871	2,766	15,637
Town of Dublin	1,107,875	29,918	109,591	68,523	13,124	221,156	(11,895)	-	(157,960)	(169,855)	165,043	(51,878)	113,165
Town of Dunbarton	1,562,229	42,188	154,535	96,626	97,678	391,027	(16,774)	-	(27,709)	(44,483)	232,729	30,572	263,301
Town of Durham	18,642,700	503,443	1,844,133	1,153,071	196,848	3,697,495	(200,169)	-	(750,675)	(950,844)	2,777,244	(172,638)	2,604,606
Town of East Kingston	1,503,083	40,591	148,685	92,967	62,406	344,649	(16,139)	-	(44,204)	(60,343)	232,918	36,014	259,932
Town of Effingham	419,252	11,322	41,472	25,931	10,969	89,694	(4,502)	-	(78,569)	(83,071)	62,457	(12,544)	49,913
Town of Enfield	3,697,985	99,863	365,804	228,724	72,083	766,474	(39,706)	-	(308,730)	(348,436)	550,897	(90,065)	460,832
Town of Epping	7,878,659	212,762	779,356	487,304	327,080	1,806,502	(84,594)	-	(305)	(84,899)	1,173,701	163,925	1,337,626
Town of Epsom	2,790,485	75,357	276,034	172,595	87,237	611,223	(29,962)	-	(251,321)	(281,283)	415,705	(69,935)	345,770
Town of Exeter	23,124,982	624,486	2,287,519	1,430,305	14,531	4,356,841	(248,296)	-	(580,211)	(828,507)	3,444,979	(223,041)	3,221,938
Town of Farnington	3,111,126	84,015	307,752	192,427	34,288	618,482	(33,405)	-	(8,890)	(42,295)	463,471	14,775	478,246
Town of Fitzwilliam	1,195,357	32,280	118,245	73,934	67,706	292,165	(12,835)	-	(38,965)	(51,800)	178,075	8,456	186,531
Town of Francestown	342,871	9,259	33,917	21,207	13,777	78,160	(3,681)	-	(42,938)	(46,619)	51,078	(41,434)	9,644
Town of Franconia	735,171	19,853	72,723	45,471	37,976	176,023	(7,894)	-	(47,229)	(55,123)	109,520	(4,139)	105,381
Town of Freedom	571,555	15,435	56,538	8,699	8,699	116,023	(6,137)	-	(25,712)	(31,849)	85,145	(13,074)	72,071
Town of Gildford	12,110,561	327,044	1,197,975	749,051	39,273	2,313,343	(130,033)	-	(598,101)	(728,134)	1,804,137	(79,564)	1,724,573
Town of Gilmanston	2,700,153	72,917	267,099	167,007	6,214	513,237	(28,992)	-	(134,707)	(163,699)	402,248	(43,956)	358,292

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

Schedule of Pension Amounts by Employer Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer Pension Expense
Town of Goffstown	\$ 19,190,914	\$ 518,248	\$ 1,898,362	\$ 1,186,979	\$ 47,111	\$ 3,650,700	\$ (206,055)	\$ -	\$ (1,004,420)	\$ (1,210,475)	\$ 2,858,912	\$ (445,586)	\$ 2,413,326
Town of Gorham	3,885,417	104,925	384,345	240,317	2,314	731,901	(41,718)	-	(308,991)	(350,709)	578,819	(101,659)	477,160
Town of Goshen	244,850	6,612	24,221	15,144	20,526	66,503	(2,629)	-	(8,310)	(10,939)	7,508	43,984	43,984
Town of Grafton	692,956	18,713	68,547	42,860	170,192	300,312	(7,440)	-	-	(7,440)	103,231	73,534	176,765
Town of Grantham	1,987,932	53,684	196,646	122,956	69,359	442,645	(21,345)	-	(5,777)	(27,122)	296,147	33,559	329,706
Town of Greenfield	1,293,421	34,929	127,945	79,999	31,865	274,738	(13,888)	-	(59,696)	(73,584)	192,684	2,552	195,236
Town of Greenland	3,495,406	94,393	345,765	216,195	283,317	939,670	(37,531)	-	(64,341)	(101,872)	520,718	48,736	569,454
Town of Greenville	1,613,068	43,561	159,564	99,770	31,434	334,329	(17,320)	-	(68,860)	(86,180)	240,302	(8,395)	231,907
Town of Groton	149,292	4,032	14,768	9,234	12,071	40,105	(1,603)	-	(94,583)	(96,186)	22,240	(9,928)	12,312
Town of Hampstead	5,491,905	148,308	543,258	339,680	281,670	1,312,916	(58,967)	-	-	(58,967)	818,141	102,707	920,848
Town of Hampton	32,128,275	867,619	3,178,124	1,987,169	153,868	6,186,780	(344,966)	-	(1,074,080)	(1,419,046)	4,786,219	(381,539)	4,404,680
Town of Hampton Falls	1,699,514	45,895	168,116	105,117	73,998	393,126	(18,248)	-	(48,437)	(66,685)	253,180	9,497	262,677
Town of Hancock	740,124	19,987	73,213	45,777	104,426	243,403	(7,947)	-	(54,188)	(62,135)	50,128	9,517	119,775
Town of Hanover	21,650,752	584,675	2,141,689	1,339,122	141,830	4,207,316	(232,467)	-	(1,047,576)	(1,280,043)	3,225,360	(154,524)	3,070,836
Town of Harrisville	214,946	5,805	21,262	13,295	3,417	43,779	(2,308)	-	(11,282)	(13,590)	32,021	(1,282)	30,739
Town of Haverhill	2,249,182	60,739	222,489	139,114	61,899	484,240	(24,150)	-	(217,408)	(241,558)	335,066	(77,162)	257,904
Town of Hebron	346,356	9,353	34,261	21,422	8,284	73,320	(3,719)	-	(6,351)	(10,070)	51,597	1,324	52,921
Town of Henniker	4,294,634	115,976	424,824	265,628	37,244	843,672	(46,112)	-	(110,321)	(156,433)	639,781	(30,939)	608,842
Town of Hillsborough	4,568,842	123,381	451,949	282,588	69,652	927,570	(49,056)	-	(41,013)	(90,069)	680,630	63,283	743,913
Town of Hinsdale	2,678,585	72,335	264,965	165,673	67,844	570,817	(28,760)	-	(368,148)	(396,908)	399,035	(40,432)	358,603
Town of Holderness	1,935,553	52,269	191,465	119,716	33,274	396,724	(20,782)	-	(42,109)	(62,891)	288,344	(24,700)	263,644
Town of Hollis	9,091,913	245,526	899,370	562,345	1,464	1,708,705	(97,621)	-	(385,414)	(483,035)	1,354,442	(139,150)	1,215,292
Town of Hooksett	19,506,847	526,779	1,929,614	1,206,520	79,757	3,742,670	(209,448)	-	(617,017)	(826,465)	2,905,978	(225,070)	2,680,908
Town of Hopkinton	5,785,579	156,239	572,309	357,844	67,021	1,153,413	(62,121)	-	(100,749)	(162,870)	861,990	(19,549)	842,341
Town of Hudson	35,377,535	955,365	3,499,540	2,188,139	297,189	6,940,233	(379,853)	-	(902,686)	(1,282,539)	5,270,269	(6,075)	5,264,194
Town of Jackson	1,048,815	28,323	103,749	64,870	78,700	275,642	(11,261)	-	(46,201)	(57,462)	156,244	(6,729)	149,515
Town of Jaffrey	6,468,961	174,693	639,909	400,112	23,122	1,237,836	(69,458)	-	(101,630)	(171,088)	963,695	(16,974)	946,721
Town of Jefferson	191,924	5,183	18,985	11,871	14,489	50,528	(2,061)	-	(6,896)	(8,957)	28,591	80	28,671
Town of Kensington	1,099,884	29,702	108,800	68,029	71,131	277,662	(11,810)	-	(1,925)	(13,735)	163,852	24,314	188,166
Town of Kingston	3,973,993	107,317	393,107	245,796	32,736	778,956	(42,669)	-	(210,783)	(253,452)	592,014	(96,602)	495,412
Town of Lancaster	3,397,112	91,738	336,042	210,115	5,351	643,246	(36,475)	-	(143,141)	(179,616)	506,075	(63,895)	442,180
Town of Lee	3,729,502	100,715	368,922	230,674	216,847	917,158	(40,044)	-	(68,692)	(108,736)	555,592	43,625	599,217
Town of Lempster	339,070	9,157	33,541	20,972	9,412	73,082	(3,641)	-	(61,149)	(64,790)	50,512	(24,627)	25,885
Town of Lincoln	3,763,380	101,629	372,273	232,769	71,545	778,216	(40,408)	-	(64,171)	(104,579)	560,639	(44,215)	516,424
Town of Lisbon	730,247	19,720	72,236	45,167	13,243	150,366	(7,841)	-	(14,761)	(22,602)	108,786	(18,683)	90,103
Town of Litchfield	5,533,861	149,441	547,409	342,275	105,023	1,055,167	(59,418)	-	(218,100)	(277,518)	824,391	10,668	835,059
Town of Littleton	7,945,379	214,564	785,956	491,430	479,493	1,971,443	(85,311)	-	(26,748)	(112,059)	1,183,640	145,913	1,329,553
Town of Londonderry	44,793,846	1,209,651	4,431,000	2,770,548	-	8,411,199	(480,958)	-	(700,997)	(1,181,955)	6,673,037	(349,747)	6,323,290
Town of London	3,590,605	96,964	355,182	222,083	101,218	775,447	(38,553)	-	(64,596)	(103,149)	534,900	44,980	579,880
Town of Lyme	1,126,679	30,426	111,451	69,686	61,899	273,462	(12,097)	-	(69,923)	(82,020)	167,844	(11,873)	155,971
Town of Madison	1,726,553	46,625	170,790	106,789	10,023	334,227	(18,538)	-	(34,831)	(53,369)	257,208	(2,025)	255,183
Town of Marlborough	1,221,287	32,981	120,810	75,538	54,820	284,149	(13,113)	-	(40,004)	(53,117)	181,938	11,234	193,172
Town of Marlow	266,894	7,207	26,401	16,508	1,218	51,334	(2,866)	-	(19,027)	(21,893)	39,760	(6,751)	33,009
Town of Mason	465,715	12,577	46,068	28,805	65,388	152,838	(5,000)	-	(170,497)	(175,497)	69,379	(55,818)	13,561
Town of Meredith	9,277,256	250,531	917,705	573,808	108,347	1,850,391	(99,611)	-	(486,108)	(585,719)	1,382,053	(146,759)	1,235,294
Town of Merrimack	34,667,560	936,192	3,429,309	2,144,226	299,503	6,809,230	(372,230)	-	(779,393)	(1,151,623)	5,164,502	(152,244)	5,012,258
Town of Middleton	801,156	21,635	79,250	49,552	-	150,437	(8,602)	-	(56,751)	(65,353)	119,350	(32,807)	86,543
Town of Milford	15,435,986	416,846	1,526,925	954,732	244,986	3,143,489	(165,738)	-	(297,098)	(462,836)	2,299,533	(12,455)	2,287,078
Town of Milton	3,377,992	91,222	334,150	208,932	-	634,304	(36,270)	-	(90,342)	(126,612)	503,227	(17,733)	485,494
Town of Monroe	212,096	5,728	20,980	13,118	51,747	91,573	(2,277)	-	(17,194)	(19,471)	31,596	5,804	37,400
Town of Mont Vernon	1,366,807	36,910	135,204	84,538	45,498	302,150	(14,676)	-	(26,863)	(41,539)	203,616	8,083	211,699
Town of Moultonborough	6,770,827	182,845	669,769	418,783	18,046	1,289,443	(121,963)	-	(121,963)	(243,926)	1,088,665	(120,009)	888,656
Town of Nelson	261,956	7,074	25,913	16,202	1,186	50,375	(2,813)	-	(14,453)	(17,266)	39,024	(7,151)	31,873
Town of New Boston	2,105,807	56,867	208,306	130,246	236,837	632,256	(22,610)	-	(371)	(22,981)	313,707	105,300	419,007
Town of New Castle	1,889,076	51,014	186,867	116,841	1,486	356,208	(20,283)	-	(101,469)	(121,752)	281,420	(17,451)	263,969
Town of New Durham	1,782,950	48,148	176,369	110,277	80,701	415,495	(19,144)	-	(45,010)	(64,154)	265,610	(50,075)	215,535

NEW HAMPSHIRE RETIREMENT SYSTEM

COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN

Schedule of Pension Amounts by Employer

Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)					Deferred Inflows of Resources					Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer Pension Expense
Town of New Hampton	\$ 1,883,821	\$ 50,872	\$ 186,347	\$ 116,516	\$ 40,202	\$ 393,937	\$ (20,227)	\$ -	\$ (53,207)	\$ (73,434)	\$ 280,637	\$ (12,240)	\$ 268,397
Town of New Ipswich	2,024,287	54,666	200,242	125,204	86,040	466,152	(21,735)	-	(75,612)	(97,347)	301,562	(48,186)	253,376
Town of New London	5,358,422	144,703	530,054	331,424	130,787	1,136,968	(57,534)	-	(72,837)	(130,371)	798,256	22,292	820,548
Town of Newbury	1,052,386	28,420	104,102	65,091	79,220	276,833	(11,300)	-	(53,377)	(64,677)	156,776	934	157,710
Town of Newfields	834,286	22,530	82,527	51,602	10,779	167,438	(8,958)	-	(56,475)	(65,433)	124,285	(39,529)	84,756
Town of Newington	6,093,953	164,566	602,813	376,918	136,228	1,280,525	(65,432)	-	(333,384)	(398,816)	907,830	(98,092)	809,738
Town of Newmarket	7,496,179	202,433	741,521	463,647	97,575	1,505,176	(80,487)	-	(171,591)	(252,078)	1,116,722	(26,877)	1,089,845
Town of Newport	7,403,269	199,924	732,330	457,900	128,168	1,518,322	(79,490)	-	(665,007)	(744,497)	1,102,881	(165,436)	937,445
Town of Newton	2,136,014	57,683	211,294	132,115	61,692	462,784	(22,935)	-	(139,479)	(162,414)	318,207	20,383	338,590
Town of North Hampton	8,972,755	242,308	887,583	554,975	158,403	1,843,269	(96,342)	-	(126,198)	(222,540)	1,336,691	30,901	1,367,592
Town of Northfield	2,575,856	69,561	254,803	159,319	48,530	532,213	(27,657)	-	(195,564)	(223,221)	383,731	(9,386)	374,345
Town of Northumberland	1,342,259	36,247	132,776	83,020	146,205	398,248	(14,412)	-	(45,189)	(59,601)	199,959	(26,948)	173,011
Town of Northwood	3,102,416	83,780	306,890	191,888	157,587	740,145	(33,311)	-	(161,232)	(194,543)	462,174	(28,690)	433,484
Town of Nottingham	2,034,222	54,934	201,225	125,819	64,632	446,610	(21,842)	-	(12,807)	(34,649)	303,042	41,718	344,760
Town of Orford	536,883	14,498	53,108	33,207	116,238	217,051	(5,765)	-	(72,696)	(78,461)	79,981	(22,669)	57,312
Town of Ossipee	4,919,099	132,840	486,597	304,252	90,825	1,014,514	(52,817)	-	(192,564)	(245,381)	732,809	(35,479)	697,330
Town of Pelham	18,088,381	488,474	1,789,300	1,118,786	659,880	4,056,440	(194,217)	-	(51,486)	(245,703)	2,694,666	120,286	2,814,952
Town of Penbrooke	5,103,507	137,819	504,838	315,657	132,939	1,091,253	(54,797)	-	(90,980)	(145,777)	760,281	20,579	780,860
Town of Peterborough	8,710,757	235,233	861,667	538,770	44,829	1,680,499	(93,529)	-	(68,936)	(162,465)	1,297,660	61,383	1,359,043
Town of Piermont	207,128	5,593	20,489	12,811	6,747	45,640	(2,224)	-	(16,754)	(18,978)	30,856	8,894	39,750
Town of Pittsburg	543,636	14,681	53,776	33,624	32,411	134,492	(5,837)	-	(6,143)	(11,980)	80,987	(4,501)	76,486
Town of Pittsfield	3,208,413	86,643	317,376	198,444	159,826	762,289	(34,449)	-	(376,677)	(411,126)	477,964	(83,509)	394,455
Town of Plainfield	1,461,962	39,480	144,617	90,424	30,197	304,718	(15,697)	-	(83,113)	(98,810)	217,792	(6,034)	211,758
Town of Plaistow	6,978,963	188,466	690,358	431,656	14,297	1,324,777	(74,934)	-	(742,189)	(817,123)	1,039,671	(186,584)	853,087
Town of Plymouth	8,967,097	242,155	887,024	554,625	200,784	1,884,588	(96,281)	-	(346,212)	(442,493)	1,335,848	63,287	1,399,135
Town of Raymond	7,989,263	215,749	790,297	494,145	59,450	1,559,641	(85,782)	-	(315,087)	(400,869)	1,190,178	(62,763)	1,127,415
Town of Rindge	3,326,347	89,827	329,042	205,738	31,359	655,966	(35,715)	-	(154,947)	(190,662)	495,533	(35,298)	460,235
Town of Rollinsford	1,130,479	30,528	111,827	69,921	118,403	330,679	(12,138)	-	(39,635)	(51,773)	168,410	49,763	218,173
Town of Rumney	636,732	17,195	62,985	39,383	8,601	128,164	(6,837)	-	(37,421)	(44,258)	94,855	(17,214)	77,641
Town of Rye	8,741,151	236,053	864,673	540,650	205,797	1,847,173	(93,855)	-	(283,703)	(377,558)	1,302,188	(49,534)	1,252,654
Town of Salem	59,824,315	1,615,546	5,917,811	3,700,199	246,024	11,479,580	(642,342)	-	(1,931,463)	(2,573,805)	8,912,159	(641,657)	8,270,502
Town of Salisbury	92,362	2,494	9,136	5,713	6,094	23,437	(992)	-	(3,735)	(4,727)	13,759	(263)	13,496
Town of Sanbornton	2,674,597	72,227	264,571	165,427	84,749	586,974	(28,718)	-	(59,525)	(88,243)	398,440	21,940	420,380
Town of Sandown	2,858,314	77,188	282,744	176,790	48,995	585,717	(30,690)	-	(142,093)	(172,783)	425,809	10,284	436,093
Town of Sandwich	762,973	20,604	75,473	47,191	112,913	256,181	(8,192)	-	(1,365)	(9,557)	113,662	38,278	151,940
Town of Seabrook	19,126,383	516,505	1,891,979	1,182,987	78,962	3,670,433	(205,363)	-	(255,403)	(460,766)	2,849,299	193,840	3,043,139
Town of Shelburne	142,381	3,845	14,084	8,806	33,654	60,389	(1,529)	-	(67,447)	(68,976)	21,211	(6,390)	14,821
Town of South Hampton	335,500	9,060	33,188	20,751	54,469	117,468	(3,602)	-	(41,487)	(45,089)	49,980	7,834	57,814
Town of Springfield	629,246	16,993	62,245	38,920	18,917	137,075	(6,756)	-	(28,453)	(35,209)	93,740	5,202	98,942
Town of Stark	56,022	1,513	5,542	3,465	2,598	13,118	(602)	-	(12,803)	(13,405)	8,346	(15,201)	(6,855)
Town of Stewartstown	61,234	1,654	6,057	3,787	1,649	13,147	(657)	-	(4,291)	(4,948)	9,122	(2,556)	6,566
Town of Stratford	1,629,453	44,003	161,185	100,783	164,630	470,601	(17,496)	-	(30,407)	(47,903)	242,743	39,170	281,913
Town of Stratford	131,885	3,562	13,046	8,157	96	24,861	(1,416)	-	(3,683)	(5,099)	19,647	(1,309)	18,338
Town of Stratham	5,812,445	156,964	574,966	359,506	100,440	1,191,876	(62,409)	-	-	(62,409)	865,893	76,022	941,915
Town of Sugar Hill	751,858	20,304	74,374	46,503	86,335	227,516	(8,073)	-	(4,223)	(12,296)	112,006	17,167	129,173
Town of Sunapee	4,073,165	109,995	402,917	251,930	107,777	872,619	(43,734)	-	(75,478)	(119,212)	606,788	(22,735)	584,053
Town of Sutton	733,832	19,817	72,591	45,388	23,424	161,220	(7,879)	-	(26,106)	(33,985)	109,321	6,173	115,494
Town of Swanzy	3,005,806	81,171	297,334	185,912	31,453	595,870	(32,274)	-	(224,386)	(256,660)	447,781	(15,269)	432,512
Town of Tamworth	1,452,532	39,225	143,684	89,841	134,345	407,095	(15,596)	-	(127,687)	(143,283)	216,387	(10,406)	205,981
Town of Thornton	1,824,487	49,270	180,478	112,847	101,925	444,520	(19,590)	-	(219)	(19,809)	271,798	50,417	322,215
Town of Tilton	5,557,790	150,087	549,776	343,755	30,457	1,074,075	(59,675)	-	(169,563)	(229,238)	827,956	(51,380)	776,576
Town of Troy	783,750	21,165	77,528	48,476	8,475	155,644	(8,415)	-	(126,655)	(135,070)	116,757	(51,671)	65,086
Town of Troy Water And Sewer	230,280	6,219	22,779	14,243	3,903	47,144	(2,473)	-	(10,090)	(12,563)	34,305	(6,760)	27,545
Town of Tuftonboro	2,411,590	65,125	238,554	149,159	50,198	503,036	(25,894)	-	(48,248)	(74,142)	359,260	44,170	403,430
Town of Unity	213,679	5,770	21,137	13,216	16,721	56,844	(2,294)	-	(26,680)	(28,974)	31,832	(5,773)	26,059
Town of Wakefield	5,606,441	151,401	554,588	346,764	434,277	1,487,030	(60,197)	-	(12,117)	(72,314)	835,204	138,968	974,172

NEW HAMPSHIRE RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
Schedule of Pension Amounts by Employer
Year ended June 30, 2020

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2020)						Deferred Inflows of Resources				Pension Expense		
	Net Pension Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Resources	Total Employer Pension Expense
Town of Walpole	\$ 2,486,891	\$ 67,158	\$ 246,003	\$ 153,817	\$ 174,466	\$ 641,444	\$ (26,702)	\$ -	\$ (116,999)	\$ (143,701)	\$ 370,478	\$ 73,046	\$ 443,524
Town of Warner	1,791,199	48,371	177,185	110,788	28,608	364,952	(19,232)	-	(115,750)	(134,982)	266,839	(26,261)	240,578
Town of Warren	176,172	4,758	17,427	10,896	37,430	70,511	(1,892)	-	(6,872)	(8,764)	26,245	25,089	51,334
Town of Washington	680,963	18,389	67,361	42,118	64,217	192,085	(7,312)	-	(29,466)	(36,778)	101,445	(7,748)	93,697
Town of Waterville Valley	2,815,192	76,024	278,478	174,123	44,856	573,481	(30,227)	-	(74,390)	(104,617)	419,385	(20,626)	398,759
Town of Wear	4,309,391	116,374	426,284	266,541	1,254	810,453	(46,271)	-	(67,146)	(113,417)	641,979	(68,341)	573,638
Town of Webster	526,978	14,231	52,129	32,594	32,540	131,494	(5,658)	-	(52,944)	(58,602)	78,505	(17,475)	61,030
Town of Westmoreland	323,031	8,723	31,954	19,980	4,499	65,156	(3,468)	-	(21,170)	(24,638)	48,123	(9,002)	39,121
Town of Whitefield	2,164,450	58,451	214,107	133,874	77,651	484,083	(23,240)	-	(44,511)	(67,751)	322,443	815	323,258
Town of Wilnot	693,201	18,720	68,571	42,875	30,624	160,790	(7,443)	-	(19,868)	(27,311)	103,268	4,840	108,108
Town of Wilton	1,743,772	47,090	172,494	107,854	1,652	329,090	(18,723)	-	(80,612)	(99,335)	259,774	(20,247)	239,527
Town of Winchester	2,483,839	67,076	245,701	153,628	66,305	532,710	(26,669)	-	(136,164)	(162,833)	370,023	(51,428)	318,595
Town of Windham	19,490,607	526,341	1,928,008	1,205,515	399,070	4,058,934	(209,273)	-	(512,428)	(721,702)	2,903,558	(123,270)	2,780,288
Town of Wolfeboro	12,391,940	334,642	1,225,809	766,455	236,899	2,563,805	(133,054)	-	(343,731)	(476,785)	1,846,054	91,735	1,937,789
Town of Woodstock	2,053,385	55,451	203,121	127,004	59,650	445,226	(22,047)	-	(53,711)	(75,758)	305,897	27,734	333,631
Unity Sd	1,557,262	42,054	154,044	96,318	151,822	444,238	(16,721)	-	(4,466)	(21,187)	231,989	53,266	285,255
Village District of Eastman	321,016	8,669	31,755	19,855	257	60,536	(3,447)	-	(17,422)	(20,869)	47,822	(2,543)	45,279
Village District of Eidelweiss	380,148	10,266	37,604	23,513	93,847	165,230	(4,082)	-	(1,968)	(6,050)	56,631	42,419	99,050
Virtual Lrng Acad Charter Sch	6,958,130	187,903	688,297	430,368	1,084,896	2,391,464	(74,710)	-	-	(74,710)	1,036,568	461,109	1,497,677
Wakefield Sd	7,181,815	193,944	710,424	444,203	390,605	1,739,176	(77,112)	-	(2,335)	(79,447)	1,069,891	151,484	1,221,375
Warner Village Water District	184,739	4,989	18,274	11,426	572	35,261	(1,984)	-	(5,750)	(7,734)	27,521	3,389	30,910
Warren Sd	1,477,253	39,893	146,130	91,370	45,947	323,340	(15,861)	-	(47,849)	(63,710)	220,070	13,520	233,590
Washington Sd	638,187	17,234	63,129	39,473	15,890	135,726	(6,852)	-	(61,019)	(67,871)	95,072	4,608	99,680
Waterville Estates Village Dis	468,104	12,641	46,305	28,953	16,637	104,536	(5,026)	-	(60,663)	(65,689)	69,735	(6,045)	63,690
Waterville Valley Sd	882,735	23,838	87,320	54,598	39,482	205,238	(9,478)	-	(49,038)	(58,516)	131,503	1,341	132,844
Wear Sd	11,989,532	323,775	1,186,003	741,566	531,028	2,782,372	(128,733)	-	(390,058)	(518,791)	1,786,107	148,209	1,934,316
Weeks Public Library	171,882	4,642	17,003	10,631	159	32,435	(1,846)	-	(5,407)	(7,253)	25,606	(1,531)	24,075
Wentworth Sd	1,288,223	34,788	127,431	79,678	86,305	328,202	(13,832)	-	(14,243)	(28,075)	191,909	65,962	257,871
Westmoreland Sd	2,151,391	58,098	212,815	133,066	102,330	506,309	(23,100)	-	(9,005)	(32,105)	320,497	43,190	363,687
White Mountains Reg Sd	20,526,320	554,310	2,030,460	1,269,575	427,066	4,281,411	(220,394)	-	(361,399)	(581,793)	3,057,851	181,403	3,239,254
Wilton-Lyndeborough Coop Sd	11,608,348	313,482	1,148,296	717,989	416,312	2,596,079	(124,640)	-	(15,898)	(140,538)	1,729,321	93,222	1,822,543
Winchester Sd	6,687,665	180,599	661,543	413,639	285,387	1,541,168	(71,806)	-	(6,418)	(78,224)	996,276	64,425	1,060,701
Windham Sd	50,910,303	1,374,825	5,036,039	3,148,857	2,916,444	12,476,165	(546,631)	-	-	(546,631)	7,584,219	1,578,533	9,162,752
Winnacunnet Coop Sd	25,744,593	695,229	2,546,651	1,592,331	1,007,643	5,841,854	(276,423)	-	(107,307)	(383,730)	3,835,228	376,060	4,211,288
Winnisquam Reg Sd	24,585,907	663,939	2,432,034	1,520,665	1,002,786	5,619,424	(263,982)	-	(349,452)	(613,434)	3,662,616	374,505	4,037,121
Woodsville Fire District	641,311	17,319	63,438	39,666	44,274	164,697	(6,886)	-	(64,561)	(71,447)	95,538	4,746	100,284
Woodsville Water & Light Dept	518,785	14,010	51,318	32,087	4,395	101,810	(5,570)	-	(98,722)	(104,292)	77,284	(37,527)	39,757
Total for All Entities	\$ 6,396,151,084	\$ 172,727,053	\$ 632,706,213	\$ 395,608,862	\$ 138,512,535	\$ 1,339,554,663	\$ (68,676,339)	\$ -	\$ (138,512,535)	\$ (207,188,874)	\$ 952,848,567	\$ -	\$ 952,848,567

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**

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2020

(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 2020 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 8 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.

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

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2020

(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, 2019 through June 30, 2020.

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, 2020 is as follows:

Total employer contributions per schedule	\$ 444,242,020
Contribution adjustments	\$ 300,948
Other miscellaneous items	\$ 174,167
Total employer contributions per System financial statements	\$ 444,717,135

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, 2020 were as follows:

Collective total pension liability	\$ 15,493,515,525
Pension Plan fiduciary net position	<u>9,097,364,441</u>
Collective net pension liability	<u>\$ 6,396,151,084</u>

The collective total pension liability as of June 30, 2020 is based on an actuarial valuation performed as of June 30, 2019 rolled forward to June 30, 2020, utilizing procedures incorporating the actuarial assumptions.

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

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2020

(a) Actuarial Assumptions

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

Inflation	2.0 %
Salary increases	5.6 % average, including inflation
Wage inflation	2.75% (2.25% for Teachers)
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%.
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers).
- Reduced price inflation from 2.5% to 2.0%.
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables).

(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	2020 Weighted Average Long-Term Expected Real Rate of Return
Large Cap Equities	22.50%	3.71%
Small/Mid Cap Equities	7.50	4.15
Total Domestic Equity	30.00	
Int'l Equities (unhedged)	13.00	3.96
Emerging Int'l Equities	7.00	6.20
Total International Equity	20.00	
Core Bonds	9.00	0.42
Global Multi-Sector Fixed Income	10.00	1.66

**NEW HAMPSHIRE RETIREMENT SYSTEM
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Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer
June 30, 2020

Absolute Return Fixed Income	6.00	0.92
Total Fixed Income	25.00	
Private Equity	10.00	7.71
Private Debt	5.00	4.81
Total Alternative Investments	15.00	
Real Estate	10.00	2.95
TOTAL	100.00%	

(c) Discount Rate

The discount rate used to measure the collective total pension liability was 6.75%. 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, 2020 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 5.75%	Current Single Rate Assumption 6.75%	1% Increase to 7.75%
6/30/2020	\$ 8,280,412,543	\$ 6,396,151,084	\$ 4,856,459,957

**NEW HAMPSHIRE RETIREMENT SYSTEM
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June 30, 2020

(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, 2020.

	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	\$ 3,898,368		3,626,390	271,978
	2018	4.7679	22,705,927		8,203,304	14,502,623
	2020	4.9339		198,104,071	40,151,619	157,952,452
Subtotal			<u>\$ 26,604,295</u>	<u>198,104,071</u>	<u>51,981,313</u>	<u>172,727,053</u>
Change in assumptions	2016	5.0750	172,640,239	-	160,595,572	12,044,667
	2020	4.9339		778,434,124	157,772,578	620,661,546
Subtotal			<u>\$ 172,640,239</u>	<u>778,434,124</u>	<u>318,368,150</u>	<u>632,706,213</u>
Difference between projected and actual earnings on pension plan investments:	2016	5	95,521,592	-	95,521,592	-
	2017	5	(178,146,960)	-	(89,073,479)	(89,073,481)
	2018	5	(74,124,795)	-	(24,708,265)	(49,416,530)
	2019	5	117,445,850	-	29,361,462	88,084,388
	2020	5		557,518,106	111,503,621	446,014,485
Subtotal			<u>(39,304,313)</u>	<u>557,518,106</u>	<u>122,604,931</u>	<u>395,608,862</u>
Total Deferred Outflows of Resources			<u>\$ 159,940,221</u>	<u>1,534,056,301</u>	<u>492,954,394</u>	<u>1,201,042,128</u>
Deferred Inflows of Resources:						
Difference between expected and actual experience	2015	5.3941	\$ (7,796,775)	-	(7,796,775)	-
	2017	4.9870	(7,589,005)	-	(3,819,327)	(3,769,678)
	2019	4.8011	(88,078,508)	-	(23,171,847)	(64,906,661)
Subtotal			<u>(103,464,288)</u>	<u>-</u>	<u>(34,787,949)</u>	<u>(68,676,339)</u>
Total Deferred Inflows of Resources			<u>\$ (103,464,288)</u>	<u>-</u>	<u>(34,787,949)</u>	<u>(68,676,339)</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, 4.8011 and 4.9339 years for the 2015, 2016, 2017, 2018, 2019 and 2020 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.

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

(6) Pension Expense

The components of allocable pension expense for the year ended June 30, 2020 (excluding employer specific pension expense for changes in proportion) are as follows:

Service cost	\$ 310,678,283
Interest on the Total Pension Liability	994,537,325
Current-Period Benefit Changes	69,354,791
Member Contributions	(229,725,742)
Projected Earnings on Plan Investments	(658,557,295)
Pension Plan Administrative Expense	8,281,785
Other Custodial, Professional and Non-Investment Expenses and Contributions other than for the Contribution Effort	112,975
Recognition (amortization) of deferred outflows and inflows or resources:	
Difference between expected and actual experience and change in assumptions	335,561,514
Difference between expected and actual earnings on pension investments	<u>122,604,931</u>
Total Pension Expense	<u>\$ 952,848,567</u>