

SECTION II

AUDIT FUND SET-ASIDE

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
AUDIT FUNDS SET ASIDE - SECTION INDEX**

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**STATE OF NEW HAMPSHIRE
FISCAL YEAR 2021
INDIRECT COST ALLOCATION PLAN-AUDIT FUND SET ASIDE**

AUDIT OF FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The audit fund set aside provides for the independent audit of federal financial assistance programs administered by state agencies as required by the Office of Management and Budget (OMB) 2 CFR Part 200 Subpart F. The cost of audits necessary for the administration and management functions related to federal grant programs is allowable under OMB 2 CFR Part 200 Subpart E.

This financial and compliance audit is conducted under the direction and authority of the Legislative Budget Assistant, the state's legislative auditor. The Legislative Budget Assistant may conduct said audit himself or may contract with another for the conduct of said audit.

The federal financial participation (ffp) for each federal financial assistance program administered by state agencies is one-tenth of one percent (.001) of all funds or items of value received from the federal government administered by state agencies. The ffp shall be one-tenth of one percent of the funds or items of value received without regard to match ratios or state financial participation. All funds received by the application of said percentage are designated for use only for the costs associated with the conduct of financial and compliance audits of federal assistance programs and are deposited into an account maintained by the Commissioner of the Department of Administrative Services for audit purposes.

Audit costs are billed to this account periodically, based upon actual audit time expended either by staff of the Legislative Budget Assistant or by audit staff of the contracted auditor in accordance with the terms of said contract. Actual audit time for audits of federal financial assistance programs is segregated by audit personnel. Records pertaining to direct audit time expended are available for examination by the cognizant federal authorities upon request. Billings to this account for the FY 2021 audit shall be at the rate of 38.83% (see AU-7) of actual costs associated with the opinion on the basic financial statements and at the rate of 68.37% (see AU-8) of actual costs associated with the required reports on internal control and compliance of federal awards.

Annually, the federal share of the cost of conducting the financial and compliance audit of federal financial assistance programs is compared to the funds received for that purpose. Any material variance results in an appropriate adjustment to the percentage assessed to all federal assistance programs administered by state agencies.

**State of New Hampshire
 Department of Administrative Services
 2021 Statewide Cost Allocation Plan
 Audit Funds Set Aside
 Calculation of Excess Funds Held During FY 19**

Purpose: This workpaper calculates the interest earned/owed based on the average monthly balances and monthly treasurer's interest rates.
 This workpaper also calculates the amount remaining in the account to be refunded to HHS.

*Month end balances are per the Statement of Appropriations summarized at w/p AU-9

<u>Month</u>	<u>Month End Balance</u> <i>(reference AU-9)</i>	<u>Average Monthly Balance</u>	<u>Treasurer's Interest Rate</u>	<u>Interest Earned</u>
30-Jun-2018	\$ 2,101,387			
31-Jul-2018	\$ 1,919,962	\$ 2,010,675	0.130%	\$ 218
31-Aug-2018	\$ 2,103,782	\$ 2,011,872	0.131%	\$ 219
30-Sep-2018	\$ 2,233,103	\$ 2,168,442	0.132%	\$ 239
31-Oct-2018	\$ 2,261,754	\$ 2,247,428	0.141%	\$ 264
30-Nov-2018	\$ 2,394,318	\$ 2,328,036	0.147%	\$ 286
31-Dec-2018	\$ 2,227,346	\$ 2,310,832	0.162%	\$ 311
31-Jan-2019	\$ 2,437,035	\$ 2,332,190	0.160%	\$ 311
28-Feb-2019	\$ 2,332,933	\$ 2,384,984	0.161%	\$ 319
31-Mar-2019	\$ 2,464,017	\$ 2,398,475	0.164%	\$ 328
30-Apr-2019	\$ 2,437,770	\$ 2,450,893	0.169%	\$ 345
31-May-2019	\$ 2,571,803	\$ 2,504,787	0.175%	\$ 364
30-Jun-2019	\$ 2,658,932	\$ 2,615,368	0.170%	\$ 369

Interest To Be Paid to USDHHS \$ 3,574

Balance in NH Audit Set Aside at 6/30/19	\$ 2,658,932	AU-9
Interest on Set Aside Account for FY19	\$ 3,574	
Less: \$100,000 Allowed Hold Back Balance	\$ (100,000)	
Less: Refund remitted to US DHHS after 6/30/19	\$ (532,136)	PY SWCAP
Less: Estimated FY19 Audit Costs	\$ (1,241,901)	AU-5
Adjusted Balance in NH Audit Set Aside	\$ 788,469	
 Amount to be Refunded to US DHHS	 \$ 788,469	

**State of New Hampshire
 Department of Administrative Services
 2021 Statewide Cost Allocation Plan
 Audit Fund Set Aside
 Fiscal Year 2019 Summary of Audit Fund Revenue**

Purpose: To provide a summary of audit fund revenue by state agency for the state fiscal year.

Source: NH FIRST summary of activity in AU13150000 - 407200, SFY2019

<u>Agy</u>	<u>Agency</u>	<u>Amount</u>
002	Office of Strategic Initiatives	28,199.66
010	Supreme Court	331.32
012	Adjutant General	19,307.70
018	Agriculture	521.00
022	Dept. of Business & Economic Affairs	4,812.74
023	Safety	27,142.02
024	Insurance	1,697.96
027	Employment Security	18,589.62
035	DNCR	1,497.82
043	Veterans Home	30,065.16
044	DES	95,342.39
045	HHS	194,548.42
056	Education	7,042.96
075	Fish and Game	192.00
081	PUC	673.79
095	HHS	<u>1,542,422.20</u>

Grand Total Audit Revenue	1,972,386.76
Less amount remitted to USDHHS FY18	<u>176,865.00</u>
	<u>1,795,521.76</u>

✓
AU-9

✓ Agreed to PY SWCAP w/p AU-2

**State of New Hampshire
 Department of Administrative Services
 2021 Statewide Cost Allocation Plan
 Audit Funds Set Aside
 Fiscal Year 2019 Summary of Audit Fund Expenditures**

Purpose: To provide a summary of audit fund expenditures made during the fiscal year

Source: NH FIRST summary of activity in AU13150000 - 500110 and 500801, SFY2019

**Audit Fund Expenses
 FY 2019**

Vendor Code	Vendor Name	Invoice #	Description	Audit	Date	Amount
174925	KPMG LLP	8002041471	First Progress Billing	2018 CAFR	05/16/2018	\$ 4,560
174925	KPMG LLP	7000182637	First Progress Billing	2018 UG	7/18/2018	\$ 140,000
174925	KPMG LLP	8002131395	First Progress Billing	2018 TPK	8/2/2018	\$ 5,700
174925	KPMG LLP	8002181500	Second Progress Billing	2018 CAFR	8/23/2018	\$ 7,030
174925	KPMG LLP	8002214017	Second Progress Billing	2018 UG	9/17/2018	\$ 87,500
174925	KPMG LLP	8002241025	Third Progress Billing	2018 CAFR	10/5/2018	\$ 21,508
174925	KPMG LLP	8002262200	Fourth Progress Billing	2018 CAFR	10/30/2018	\$ 52,762
174925	KPMG LLP	8002272025	Third Progress Billing	2018 UG	11/6/2018	\$ 140,000
174925	KPMG LLP	8002272051	Second Progress Billing	2018 TPK	11/6/2018	\$ 28,500
174925	KPMG LLP	7000197778	Fifth Progress Billing	2018 CAFR	12/3/2018	\$ 21,376
174925	KPMG LLP	8002339793	Sixth Progress Billing	2018 CAFR	1/3/2019	\$ 32,414
174925	KPMG LLP	8002379770	Final Billing	2018 TPK	03/12/2018	\$ 21,014
174925	KPMG LLP	8002379775	Fourth Progress Billing	2018 UG	2/1/2019	\$ 245,000
174925	KPMG LLP	7000213383	Final Billing	2018 UG	4/15/2019	\$ 132,448
174925	KPMG LLP	8002493720	Final Billing	2018 CAFR	4/15/2019	\$ 14,673
177870	Legislative Branch	2555	FY18 CAFR	2018 CAFR	5/30/2019	\$ 281,277
177870	Legislative Branch	2555	FY18 Single Audit	2018 UG	5/30/2019	\$ 2,215
Total Expenses						<u>\$ 1,237,977</u>

AU-9

**State of New Hampshire
 Department of Administrative Services
 2021 Statewide Cost Allocation Plan
 Audit Funds Set Aside
 Projection of Audit Set Aside Account Balance - FY21**

Balance of Fund, June 30, 2019 (per statement of appropriations)	2,658,932	(AU-9)
LESS: Refund Payment to the US DHHS for FY18 Audit Set Aside Overage	(532,136)	(AU-2)
LESS: Refund Payment to the US DHHS for FY19 Audit Set Aside Overage	(788,469)	
LESS: Estimated Expense for FY19 Audit not paid as of June 30, 2019		
Financial Statements	457,380	(AU-6)
I/C and Compliance	784,521	(AU-6)
	(1,241,901)	
Adjusted Beginning Balance, Fiscal Year 2019	96,426	foots
ADD: Estimated revenue from state agencies to be paid into the fund during FY2020 at the rate of .001 proposed in plan		
FY20 Budgeted Federal Revenues	2,045,336,135 x 0.1%	2,045,336 (AU-10)
LESS: Estimated Expense for FY20 Audit		
Financial Statements	480,249	(AU-6)
I/C and Compliance	823,747	(AU-6)
	(1,303,996)	
Estimated Balance of Fund after FY20 Audit	837,766	foots
LESS: Projected Refund to DHHS	(737,766)	
Estimated Beginning Balance, Fiscal Year 2021	100,000	
ADD: Estimated Revenue from state agencies to be paid into the fund during FY21 at the rate of .001 proposed in plan (from budget)		
FY21 Budgeted Federal Revenues	2,016,683,571 x 0.1%	2,016,684 (AU-10)
LESS: Estimated Expense for FY20 Audit (FY21 est. plus 5% increase)		
Financial Statements	504,261	(AU-6)
I/C and Compliance	864,935	(AU-6)
	(1,369,196)	
Estimated Balance of Fund after FY21 Audit	747,488	

**State of New Hampshire
Department of Administrative Services
2021 Statewide Cost Allocation Plan
Audit Funds Set Aside
Estimated Audit Fund Expenditures**

Vendor	Description	2018 Actual Costs (Paid in FY2019) <i>AU-4</i>	Estimated Total Exp. 2019 Audit ¹	Estimated Total Exp. 2020 Audit ¹	Estimated Total Exp. 2021 Audit ¹
<u>Financial Statement</u>					
Paid in FY 2020					
Kpmg LLP	1st Progress Billing 2019 CAFR	4,560			
Kpmg LLP	2nd Progress Billing 2018 CAFR	7,030			
Kpmg LLP	3rd Progress Billing 2018 CAFR	21,508			
Kpmg LLP	4th Progress Billing 2018 CAFR	52,762			
Kpmg LLP	5th Progress Billing 2018 CAFR	21,376			
Kpmg LLP	6th Progress Billing	32,414			
Kpmg LLP	Final Billing	14,673			
LBA	Legislative Branch	281,277			
	Total 2019 CAFR Billings	435,600	457,380	480,249	504,261

Note: \$59,085 of 2019 CAFR Audit billings have been paid as of 12/20/2019

Kpmg LLP	1st Progress Billing 2019 Single Audit	140,000			
Kpmg LLP	2nd Progress Billing 2018 Single Audit	87,500			
Kpmg LLP	3rd Progress Billing 2018 Single Audit	140,000			
Kpmg LLP	4th Progress Billing 2018 Single Audit	245,000			
Kpmg LLP	Final Billing	132,448			
LBA	Legislative Branch	2,215			
	Total 2019 Single Audit Billings	747,163	784,521	823,747	864,935

Note: \$226,803 of 2019 UG Audit billings have been paid as of 12/20/2019

¹ 2019 - 2021 Total costs are estimated at a 5% increase over the prior year

**State of New Hampshire
 Fiscal Year 2021 Indirect Cost Allocation Plan
 Audit Set-Aside Fund Rate
 Calculation of Financial Statement Expenses Chargeable to the Fund**

Split is based upon most current available prior year annual financial statements ratio of grants from federal government as it relates to total revenue.

	Fiscal Year 2018	
Grants from federal government	2,312,564	(AU-11)
Total revenue	5,955,440	(AU-11)
Federal percent of total revenue	38.83%	

Revenues are used to calculate Financial Statement percentages because expenditures reported in State CAFR are not identified as federal, state, etc.

**STATE OF NEW HAMPSHIRE
FISCAL YEAR 2021
INDIRECT COST ALLOCATION PLAN
ALLOCATION OF INTERNAL CONTROL AND COMPLIANCE COSTS (Audit Fund Set Aside)**

Purpose: To determine the percentage of Type A programs in FY19 to project amount paid for I/C and compliance audit costs in FY21.

Federal Agency	Federal Catalog Number	Program Title	Ref	(A) DRAFT SFY 2019 Expenditures of Federal Awards	(B) % of total Expenditures	(C) Federal Participation Rate	(D)=(B)x(C) (weighted avg) Fed share of I/C and Compliance Agy Costs
<u>SNAP Cluster</u>							
Dept. Agriculture	10.551	Food Stamps	a	-	0.00%	100.00%	0.00% 9500
Dept. Agriculture	10.561	State Administrative Matching Grants for SNAP	a	105,832,782	4.51%	100.00%	4.51% 9500
<u>Child Nutrition Cluster</u>							
Dept. Agriculture	10.553	School Breakfast Program	a	5,547,798	0.24%	100.00%	0.24% 5600
Dept. Agriculture	10.555	National School Lunch Program	b	26,082,074	1.11%	98.00%	1.09% 5600
Dept. Agriculture	10.556	Special Milk Program for Children	a	141,045	0.01%	100.00%	0.01% 5600
Dept. Agriculture	10.559	Summer Food Service Program for Children	a	1,052,913	0.04%	100.00%	0.04% 5600
Dept. Agriculture	10.557	Special Supplemental Nutrition Program for WIC	a	9,759,398	0.42%	100.00%	0.42% 9500
Dept. of Defense	12.401	Nat'l Guard Military Oper & Maint Projects	c	20,562,678	0.88%	80.00%	
<u>Fish & Wildlife Cluster</u>							
Dept. of Interior	15.605	Sport Fish Restoration Program	a	3,136,670	0.13%	100.00%	0.13% 7500
	15.611	Wildlife Restoration and Basic Hunter Education	a	6,107,634	0.26%	100.00%	0.26% 7500
Dept. of Justice	16.575	Crime Victim Assistance	a	7,392,362	0.31%	100.00%	0.31%
Dept. of Labor	17.225	Unemployment Insurance	k	12,685,072	0.54%	25.79%	0.14% 2700
<u>Highway Planning and Construction Cluster</u>							
Dept. of Transportation	20.205	Highway Planning and Construction	c	178,961,894	7.62%	80.00%	6.10% 9600
	20.219	Recreational Trails Program	a	900,342	0.04%	100.00%	0.04% 3500
	20.224	Federal Lands Access Program	c	88,688	0.00%	80.00%	
	20.223	Transportation Infrastructure Finance and Innovation Act (TIFIA) Program	a	38,383,849	1.63%	100.00%	1.63% 9600
Veterans Administration	64.015	Veterans State Nursing Home Care	a	9,077,543	0.39%	100.00%	0.39% 4300
EPA	66.458	Capitalization Grants for Clean Water State Rev.	c	12,806,146	0.55%	80.00%	0.44% 4400
Dept. of Education	84.010	Title I Grants to Local Educational Agencies	a	38,887,438	1.66%	100.00%	1.66% 5600
<u>Special Education Cluster</u>							
Dept. of Education	84.027	Special Education - Grants to States	a	52,297,514	2.23%	100.00%	2.23% 5600
Dept. of Education	84.173	Special Education - Preschool Grants	a	1,524,253	0.06%	100.00%	0.06% 5600
Dept. of Education	84.126	Rehabilitation Services - Vocational Rehabilitation Grants to States	d	9,259,224	0.39%	78.70%	0.31% 5600

Federal Agency	Federal Catalog Number	Program Title	Ref	(A) DRAFT SFY 2019 Expenditures of Federal Awards	(B) % of total Expenditures	(C) Federal Participation Rate	(D)=(B)x(C) (weighted avg) Fed share of I/C and Compliance Costs	Agy
Dept. of Education	84.367	Supporting Effective Instruction State Grants	a	9,427,405	0.40%	100.00%	0.40%	5600
DHHS	93.243	Substance Abuse and Mental Health Services - Projects of Regional and National Significan	a	8,572,250	0.37%	100.00%	0.37%	9500
DHHS	93.268	Immunization Cooperative Agreements	a	13,357,379	0.57%	100.00%	0.57%	
DHHS	93.558	TANF	h	50,052,643	2.13%	60.00%	1.28%	9500
DHHS	93.563	Child Support Enforcement	g	13,322,300	0.57%	66.00%	0.37%	9500
DHHS	93.568	Low Income Energy Assistance	a	30,069,358	1.28%	100.00%	1.28%	0240
		<u>CCDF Cluster</u>						
DHHS	93.575	Child Care and Development Block Grant	f	13,997,250	0.60%	69.00%	0.41%	9500
DHHS	93.596	Child Care Mandatory and Matching Funds of the Child Care & Development Fund	f	10,245,581	0.44%	69.00%	0.30%	9500
DHHS	93.658	Foster Care-Title IV-E	j	14,658,065	0.62%	57.12%	0.36%	9500
DHHS	93.667	Social Services Block Grant	a	7,709,035	0.33%	100.00%	0.33%	9500
		<u>Medicaid Cluster</u>						
DHHS	93.775	State Medicaid Fraud Control Units	e	916,577	0.04%	75.00%	0.03%	2000
DHHS	93.777	State Survey and Cert. of Health Care Prov.	a	2,446,205	0.10%	100.00%	0.10%	9500
DHHS	93.778	Medicaid	i	1,361,011,058	57.97%	59.75%	34.64%	9500
DHHS	93.788	Opioid STR	a	7,269,370	0.31%	100.00%	0.31%	9500
DHS	97.036	Block Grants for Prevention and Treatment of Substance Abuse	a	11,890,686	0.51%	100.00%	0.51%	9500
Total Federal Financial Assistance (over \$7,043,146)				2,095,432,479	89.25%		61.25%	
Total Federal Financial Assistance (under \$7,043,146)				252,403,761	10.75%	66.16%	7.11%	
Total Federal Financial Assistance				2,347,836,240	100.00%		68.37%	

To AU-1

The following major expenses have been removed from the Type B Calculation to allow for a more accurate calculation of the weighted average match ratio:
 State Unemployment Compensation Benefits paid 49,179,153

(A) - A DRAFT version of the SEFA is used for this calculation due to timing and the availability of the final, audited SEFA.

**State of New Hampshire
2021 Statewide Cost Allocation Plan
Audit Fund Set Aside Account
Statement of Appropriations - Monthly Balances**

Purpose: To document the beginning and month-end balances of the State's Audit Fund Set Aside accounting unit during fiscal year 2019.

Source: NH First Statement of Appropriation by Office by accounting unit-YTD

The following table contains excerpts of the monthly statement of appropriations for accounting unit 13150000 for each of the twelve onths of fiscal year 2019

Jul-2018																	
<u>FiscalYear</u>	<u>BegPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>
2019	7/1/2018	7/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$0.00	-\$176,865.00	0.00	0.00	\$2,101,387.25	\$1,924,522.25
2019	7/1/2018	7/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	-\$4,560.00	\$0.00	0.00	0.00	\$0.00	-\$4,560.00
																\$ 2,101,387	\$ 1,919,962
																to AU-2	to AU-2
Aug-2018																	
<u>FiscalYear</u>	<u>BegPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>
2019	7/1/2018	8/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$0.00	\$152,654.83	0.00	0.00	\$2,101,387.25	\$2,254,042.08
2019	7/1/2018	8/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	-\$150,260.00	\$0.00	0.00	0.00	\$0.00	-\$150,260.00
																\$ 2,103,782	
																to AU-2	
Sep-2018																	
<u>FiscalYear</u>	<u>BegPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>
2019	7/1/2018	9/30/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$0.00	\$289,005.46	0.00	0.00	\$2,101,387.25	\$2,390,392.71
2019	7/1/2018	9/30/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	-\$157,290.00	\$0.00	0.00	0.00	\$0.00	-\$157,290.00
																\$ 2,233,103	
																to AU-2	
Oct-2018																	
<u>FiscalYear</u>	<u>BegPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>
2019	7/1/2018	10/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$0.00	\$426,664.71	0.00	0.00	\$2,101,387.25	\$2,528,051.96
2019	7/1/2018	10/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	-\$266,298.00	\$0.00	0.00	0.00	\$0.00	-\$266,298.00
																\$ 2,261,754	
																to AU-2	
Nov-2018																	
<u>FiscalYear</u>	<u>BegPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>
2019	7/1/2018	11/30/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 611,991	\$ -	\$ -	\$ 2,101,387	\$ 2,713,378
2019	7/1/2018	11/30/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (319,060)	\$ -	\$ -	\$ -	\$ -	\$ (319,060)
																\$ 2,394,318	
																to AU-2	

December 2018																		
<u>FiscalYear</u>	<u>BeqPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>	
2019	7/1/2018	12/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 634,895	\$ -	\$ -	\$ 2,101,387	\$ 2,736,282	
2019	7/1/2018	12/31/2018	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (508,936)	\$ -	\$ -	\$ -	\$ -	\$ (508,936)	
																	\$ 2,227,346	
																	to AU-2	
Jan-2019																		
<u>FiscalYear</u>	<u>BeqPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>	
2019	7/1/2018	1/31/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 876,998	\$ -	\$ -	\$ 2,101,387	\$ 2,978,385	
2019	7/1/2018	1/31/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (541,350)	\$ -	\$ -	\$ -	\$ -	\$ (541,350)	
																	\$ 2,437,035	
																	to AU-2	
Feb-2019																		
<u>FiscalYear</u>	<u>BeqPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>	
2019	7/1/2018	2/28/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 1,038,909	\$ -	\$ -	\$ 2,101,387	\$ 3,140,297	
2019	7/1/2018	2/28/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (807,364)	\$ -	\$ -	\$ -	\$ -	\$ (807,364)	
																	\$ 2,332,933	
																	to AU-2	
Mar-2019																		
<u>FiscalYear</u>	<u>BeqPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>	
2019	7/1/2018	3/31/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 1,169,993	\$ -	\$ -	\$ 2,101,387	\$ 3,271,381	
2019	7/1/2018	3/31/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (807,364)	\$ -	\$ -	\$ -	\$ -	\$ (807,364)	
																	\$ 2,464,017	
																	to AU-2	
Apr-2019																		
<u>FiscalYear</u>	<u>BeqPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>	
2019	7/1/2018	4/30/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 1,290,868	\$ -	\$ -	\$ 2,101,387	\$ 3,392,255	
2019	7/1/2018	4/30/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (954,485)	\$ -	\$ -	\$ -	\$ -	\$ (954,485)	
																	\$ 2,437,770	
																	to AU-2	
May-2019																		
<u>FiscalYear</u>	<u>BeqPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>	
2019	7/1/2018	5/31/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 1,424,901	\$ -	\$ -	\$ 2,101,387	\$ 3,526,288	
2019	7/1/2018	5/31/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	041	AUDIT FUND SET ASIDE	0.00	0.00	\$ (954,485)	\$ -	\$ -	\$ -	\$ -	\$ (954,485)	
																	\$ 2,571,803	
																	to AU-2	

Jun-2019																	
<u>FiscalYear</u>	<u>BegPerDate</u>	<u>EndPerDate</u>	<u>Agency Description</u>	<u>Bur/Div</u>	<u>Bureau/Division Description</u>	<u>Acct Unit</u>	<u>Org Code Description</u>	<u>Class</u>	<u>Class Description</u>	<u>Appropriation</u>	<u>Est Revenue</u>	<u>Expenditures</u>	<u>Revenue</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance Forward</u>	<u>Available</u>
2019	7/1/2018	6/30/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	003	REVOLVING FUNDS	0.00	0.00	\$ -	\$ 1,795,522	\$ (1,237,977)	\$ -	\$ 2,101,387	\$ 2,658,932
2019	7/1/2018	6/30/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	041	AUDIT FUND SET ASIDE	0.00	0.00	\$ (283,492)	\$ -	\$ 283,492	\$ -	\$ -	\$ -
2019	7/1/2018	6/30/2019	ADMINISTRATIVE SERV DEPT	1405	DIVISION OF ACCOUNTING SVCS	13150000	AUDIT FUNDS SET ASIDE	051	CONSULTANTS BENEFITED	0.00	0.00	\$ (954,485)	\$ -	\$ 954,485	\$ -	\$ -	\$ -
												\$ (1,237,977)	\$ 1,795,522				\$ 2,658,932
												to AU-4	to AU-3				to AU-2 to AU-5

**State of New Hampshire
 Department of Administrative Services
 2021 Statewide Cost Allocation Plan
 Audit Funds Set Aside
 Budgeted Federal Funds**

CLASS	CLASS NAME	2020 Enacted Budget*	2021 Enacted Budget*
000	Federal Funds	\$ 2,045,336,135	\$ 2,016,683,571
000010	General Fund	\$ 1,632,195,435	\$ 1,667,638,833
000012	Liquor Commission	\$ 74,234,177	\$ 77,080,512
000013	Sweepstakes Fund-Lottery	\$ 11,520,724	\$ 12,446,004
000015	Highway Fund	\$ 257,483,235	\$ 266,251,846
000017	Turnpike Fund	\$ 164,143,301	\$ 180,498,484
000020	Fish and Game Fund	\$ 13,918,362	\$ 14,047,423
000040	Education Fund	\$ 1,084,204,602	\$ 1,078,590,199
001	Transfer from Other Agencies	\$ 180,423,314	\$ 180,937,209
002	TRS From Dept Transportation	\$ 1,058,525	\$ 1,071,238
003	Revolving Funds	\$ 68,805,597	\$ 69,694,746
004	Intra-Agency Transfers	\$ 6,580,696	\$ 6,638,830
005	Private Local Funds	\$ 472,854,484	\$ 485,927,816
006	Agency Income	\$ 16,197,613	\$ 16,306,551
007	Agency Income	\$ 80,676,826	\$ 80,832,388
008	Agency Income	\$ 81,759,219	\$ 78,977,601
009	Agency Income	\$ 422,961,319	\$ 490,126,257
00C	Agency Indirect Cost Recoveries	\$ 5,959,351	\$ 6,052,964
00D	Fed Rev Xfers from Other Agencies	\$ 7,033,009	\$ 6,212,446
Grand Total		\$ 6,627,345,924	\$ 6,736,014,918

* Amounts extracted from the legislatively enacted budget for fiscal years 2020 and 2021 .
 Reference NH Public Laws of 2019 Chapter 345

STATE OF NEW HAMPSHIRE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(Expressed in Thousands)

	General	Highway	Education	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
General Property Taxes	\$ 582		\$ 402,618		\$ 403,200
Special Taxes	1,332,475		391,664		1,724,139
Personal Taxes	119,451		82,731		202,182
Business License Taxes	24,380	187,807			212,187
Non-Business License Taxes	141,655	92,269		10,723	244,647
Fees	144,562	24,472		7,168	176,202
Fines, Penalties and Interest	10,588	5,953	1	120	16,662
Grants from Federal Government	2,065,526	185,680		61,358	2,312,564
Grants from Private and Local Sources	171,149	6,792		365	178,306
Rents and Leases	1,593	87			1,680
Interest, Premiums and Discounts	34,036			817	34,853
Sale of Commodities	15,892	3,345		230	19,467
Sale of Service	25,103	4,047			29,150
Assessments	59,032				59,032
Grants from Other Agencies	59,433	9,492		99	69,024
Miscellaneous	221,948	5,668	40,001	4,528	272,145
Total Revenues	4,427,405	525,612	917,015	85,408	5,955,440
EXPENDITURES					
Current:					
General Government	376,330		1,104		377,434
Administration of Justice and Public Protection	495,344	61,532		179	557,055
Resource Protection and Development	143,849	1,947		23,905	169,701
Transportation	9,996	331,159			341,155
Health and Social Services	2,948,331			949	2,949,280
Education	403,767		962,489		1,366,256
Debt Service	112,871	32,753		324	145,948
Capital Outlay	30,826	132,022		154,611	317,459
Total Expenditures	4,521,314	559,413	963,593	179,968	6,224,288
Excess (Deficiency) of Revenues Over (Under) Expenditures	(93,909)	(33,801)	(46,578)	(94,560)	(268,848)
OTHER FINANCING SOURCES (USES)					
Transfers In	5,231			1,866	7,097
Transfers in from Enterprise Funds	168,405		105,606		274,011
Transfers Out		(2,833)		(4,264)	(7,097)
Capital Lease Acquisition	7,316				7,316
Bond Premiums				6,921	6,921
Note Issuance		38,384		52,807	91,191
Total Other Financing Sources	180,952	35,551	105,606	57,330	379,439
Net Change in Fund Balances	87,043	1,750	59,028	(37,230)	110,591
Fund Balances (Deficits)- July 1	864,388	155,922	25,444	3,228	1,048,982
Change in Inventory	467	985		377	1,829
Fund Balances - June 30	\$ 951,898	\$ 158,657	\$ 84,472	\$ (33,625)	\$ 1,161,402

BUILDING AND GROUNDS

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
BUILDINGS AND GROUNDS (RENT) - SECTION INDEX**

Buildings and Grounds - Rent Overview	BG-1
FY2019 Statement of Billings	BG-2
2019 Monthly Statements of Appropriations	BG-3

**State of New Hampshire
2021 Statewide Cost Allocation Plan
Building & Grounds - Rent**

The Bureau of General Services is responsible for providing for the general maintenance of state-owned buildings and grounds, pursuant to RSA 21-I:12, except as otherwise provided by law.

The Bureau bills agencies monthly, unless otherwise indicated on the following page. Direct billed costs have been deducted from Allowable Central Servicing Agency Costs, as they are treated by the agencies as direct costs.

The following direct billings have been treated as non-allowable expenditures and have been deducted from the allocation of cost. To allocate further would distort the overall statewide apportionment:

Rental Billings: \$11,049,199

The present billing system includes actual costs of the Central Servicing Agencies for the fiscal year ended June 30, 2019.

**State of New Hampshire
2021 Statewide Cost Allocation Plan
Buildings and Grounds - Rent
FY2019 Statement of Billings**

The following Departments were billed monthly unless indicated by an (A) in which they were billed annually

Building/Org	Bureau #	Department	Square Feet	% Sq Ft (billable space)	Total Rent Billed	Total Rent Paid	Difference
Hills Avenue Warehouse / 1410	1800	Agriculture (A)	336	1.1%	1,199	1,199	
	1415	Graphic Services	8,016	25.6%	29,627		
	1495	Surplus	22,923	73.3%	84,730	84,307	
	Total		31,275	100.0%	115,556	115,556	(0)
HHS Building / 2030	1800	Agriculture	885	0.4%	17,844		
	4400	Environmental Services	77,085	35.1%	1,554,264		
	9000	Public Health	111,084	50.6%	2,239,786	4,429,518	
	9500	HHS Intake	2,492	1.1%	50,246		
	9500	HHS Comm-Mail Room Svs	200	0.1%	4,033		
	0300	OIT	27,939	12.7%	563,345		
Total		219,685	100.0%	4,429,518	4,429,518	0	
Fish & Game / 2072	7500	Fish & Game	Not available		37,417	36,992	
Total				36,992	36,992	-	
Emergency Operations Center / 2081	2300	Emergency Management	27,974	44.5%	248,142		
	2300	Fire Marshal	3,760	6.0%	33,338		
	2300	State Police	9,225	14.7%	81,841	557,497	
	2300	911	10,292	16.4%	91,318		
	6400	Plumbers Board	240	0.4%	2,118		
	9600	Dept. of Transportation	11,353	18.1%	100,740		
Total		62,844	100.0%	557,497	557,497	(0)	
Labor Building / 2085	3400	Historical Resources	Not available	65%	25,756		
	3400	Arts Council		35%	13,869	39,625	
Total				39,625	39,625	0	
61 South St. / 2093	0300	DoIT	20,433	80.1%	160,528	-	
	9500	DHHS	5,080	19.9%	39,902	200,430	
Total		25,513	100.0%	200,430	200,430	(0)	
Walker Building / 2094	2400	Insurance Commission	23,449	27.5%	282,034		
	8100	PUC	31,190	36.6%	375,090		
	5600	Educ, Voc. Rehab	30,484	35.8%	366,593	1,023,718	
Total		85,123	100.0%	1,023,718	1,023,718	0	
Londergon Hall / 2095	5600	Education	50,766	100.0%	341,281	341,281	
Total		50,766	100.0%	341,281	341,281	-	
Johnson Hall / 2096	2000	Department of Justice	3,643	17.0%	39,762		
	2300	Emergency Management	4,008	18.7%	44,820		
	8900	Tax & Land Appeals	5,704	26.6%	60,617		
	0240	Office of Strategic Initiatives	4,679	21.8%	52,156		
	9500	DHHS/DCYF	3,447	16.0%	28,079	225,429	
Total		21,481	100.0%	225,434	225,429	(5)	
Spaulding Hall / 2097	2600	Department of Labor	25,000	100.0%	283,232	283,232	
Total		25,000	100.0%	283,232	283,232	0	
Justice Building / 2098	2000	Medicaid Fraud	1,575	17.1%	8,163		
	2000	Charitable Trust	2,510	27.2%	12,937		
	2000	Consumer Protection	4,280	46.4%	15,338	39,714	
	2000	Grants Program	865	9.4%	3,277		
Total		9,230	100.0%	39,714	39,714	0	
Old Mill-Claremont / 2167	4600	Department of Corrections	1,020	6.0%	17,683		
	9500	Health & Human Services	16,066	94.0%	277,037	294,720	
Total		17,086	100.0%	294,721	294,720	(1)	

Building/Org	Bureau #	Department	Square Feet	% Sq Ft (billable space)	Total Rent Billed	Total Rent Paid	Difference
Safety / 2951GSM / 1460Safety	2300	Safety	83,756	100.0%	1,189,426	1,633,923	
Safety / 2951DSD / 1460DMV	2300	Safety	Not Available		444,498		
Total			83,756	100.0%	1,633,923	1,633,923	-
DOT - Garage Mech. Svs / 2952 / 1460MCHSV	9600	Dept of Transportation	Not Available		371,378	1,530,627	
DOT - Materials Bldg / 2952 / 1460Matres	9600	Dept of Transportation			166,874		
DOT - Morton / 2952 / 1460MRTN	9600	Dept of Transportation			992,375		
Total					1,530,627	1,530,627	(0)
Anna Philbrook Center - 2802/GCD	2821/OPLC	0205 Governor's Council on Disability Office of Professional	Not Available		25,670	25,670	
		2100 Licensure and Certification			253,379	253,379	
Total					279,049	279,049	(0)
Annex Building / 2950GSM / 1460Annex	3800	Treasury	1,045	100.0%	17,880	18,749	
Total			1,045	100.0%	17,880	17,880	-
Grand Total			632,804		11,049,199	11,049,192	(6)

**State of New Hampshire
2021 Statewide Cost Allocation Plan
Buildings and Grounds - Rent
Statements of Appropriations - FY2019**

Fiscal Year: 2019
From: 7/1/2018
To: 6/30/2019
Agency: Department of Administrative Services
Bur/ Div: Division of Plant and Property Management

<u>Accounting</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>
14100000	HILLS AVE. WAREHOUSE	001	TRANSFERS FROM OTHER AGENCY	0	-110,461	0	115,556 to BG-2
14100000	HILLS AVE. WAREHOUSE	020	CURRENT EXPENSES	2,938	0	-1,715	0
14100000	HILLS AVE. WAREHOUSE	023	HEAT ELECTRICITY WATER	90,591	0	-106,711	0
14100000	HILLS AVE. WAREHOUSE	030	EQUIPMENT NEW REPLACEMENT	600	0	-600	0
14100000	HILLS AVE. WAREHOUSE	039	TELECOMMUNICATIONS	1,425	0	-940	0
14100000	HILLS AVE. WAREHOUSE	048	CONTRACTUAL MAINT BUILD-GRN	24,720	0	-16,450	0
14100000	HILLS AVE. WAREHOUSE	103	CONTRACTS FOR OP SERVICES	11,446	0	-11,446	0
20300000	HEALTH - HUMAN SVCS BLDG	001	TRANSFERS FROM OTHER AGENCY	0	-4,779,229	0	4,429,518 to BG-2
20300000	HEALTH - HUMAN SVCS BLDG	010	PERSONAL SERVICES PERM CLAS	420,655	0	-404,926	0
20300000	HEALTH - HUMAN SVCS BLDG	018	OVERTIME	22,529	0	-35,058	0
20300000	HEALTH - HUMAN SVCS BLDG	020	CURRENT EXPENSES	160,207	0	-123,908	0
20300000	HEALTH - HUMAN SVCS BLDG	022	RENTS-LEASES OTHER THAN STA	1	0	0	0
20300000	HEALTH - HUMAN SVCS BLDG	023	HEAT ELECTRICITY WATER	2,200,107	0	-2,200,107	0
20300000	HEALTH - HUMAN SVCS BLDG	030	EQUIPMENT NEW REPLACEMENT	25,328	0	-17,771	0
20300000	HEALTH - HUMAN SVCS BLDG	037	TECHNOLOGY-HARDWARE	2,500	0	0	0
20300000	HEALTH - HUMAN SVCS BLDG	039	TELECOMMUNICATIONS	7,766	0	-8,309	0
20300000	HEALTH - HUMAN SVCS BLDG	047	OWN FORCES MAINT BUILD-GRN	16,836	0	-24,970	0
20300000	HEALTH - HUMAN SVCS BLDG	048	CONTRACTUAL MAINT BUILD-GRN	447,846	0	-238,972	0
20300000	HEALTH - HUMAN SVCS BLDG	060	BENEFITS	279,943	0	-220,613	0
20300000	HEALTH - HUMAN SVCS BLDG	070	IN STATE TRAVEL REIMBURSEME	158	0	-358	0
20300000	HEALTH - HUMAN SVCS BLDG	103	CONTRACTS FOR OP SERVICES	216,467	0	-175,803	0
20300000	HEALTH - HUMAN SVCS BLDG	200	BUILDING USE ALLOWANCE	978,886	0	-978,886	0
20300000	HEALTH - HUMAN SVCS BLDG			0	0	0	0
20720000	F - G BUILDING	001	TRANSFERS FROM OTHER AGENCY	0	-64,744	0	36,992 to BG-2
20720000	F - G BUILDING	020	CURRENT EXPENSES	822	0	-430	0
20720000	F - G BUILDING	023	HEAT ELECTRICITY WATER	46,867	0	-23,335	0
20720000	F - G BUILDING	030	EQUIPMENT NEW REPLACEMENT	1,325	0	0	0
20720000	F - G BUILDING	050	PERSONAL SERVICE TEMP APPOI	14,612	0	-12,288	0
20720000	F - G BUILDING	060	BENEFITS	1,118	0	-940	0
20810000	EMERGENCY OPERATIONS CENTER	001	TRANSFERS FROM OTHER AGENCY	0	-589,770	0	557,497 to BG-2
20810000	EMERGENCY OPERATIONS CENTER	010	PERSONAL SERVICES PERM CLAS	133,613	0	-131,831	0
20810000	EMERGENCY OPERATIONS CENTER	018	OVERTIME	10,080	0	-6,758	0
20810000	EMERGENCY OPERATIONS CENTER	020	CURRENT EXPENSES	16,571	0	-10,956	0
20810000	EMERGENCY OPERATIONS CENTER	022	RENTS-LEASES OTHER THAN STA	150	0	0	0

<u>Accounting</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>
20810000	EMERGENCY OPERATIONS CENTER	023	HEAT ELECTRICITY WATER	249,053	0	-193,872	0
20810000	EMERGENCY OPERATIONS CENTER	030	EQUIPMENT NEW REPLACEMENT	2,990	0	-877	0
20810000	EMERGENCY OPERATIONS CENTER	039	TELECOMMUNICATIONS	941	0	-937	0
20810000	EMERGENCY OPERATIONS CENTER	047	OWN FORCES MAINT BUILD-GRN	1,516	0	-1,734	0
20810000	EMERGENCY OPERATIONS CENTER	048	CONTRACTUAL MAINT BUILD-GRN	57,641	0	-88,798	0
20810000	EMERGENCY OPERATIONS CENTER	050	PERSONAL SERVICE TEMP APPOI	31,370	0	-38,723	0
20810000	EMERGENCY OPERATIONS CENTER	060	BENEFITS	61,321	0	-58,940	0
20810000	EMERGENCY OPERATIONS CENTER	070	IN STATE TRAVEL REIMBURSEME	900	0	-900	0
20810000	EMERGENCY OPERATIONS CENTER	103	CONTRACTS FOR OP SERVICES	23,624	0	-23,171	0
20850000	OLD LABOR BUILDING	001	TRANSFERS FROM OTHER AGENCY	0	-54,892	0	39,625 to BG-2
20850000	OLD LABOR BUILDING	020	CURRENT EXPENSES	1,696	0	-1,639	0
20850000	OLD LABOR BUILDING	023	HEAT ELECTRICITY WATER	15,490	0	-15,471	0
20850000	OLD LABOR BUILDING	030	EQUIPMENT NEW REPLACEMENT	610	0	-10	0
20850000	OLD LABOR BUILDING	039	TELECOMMUNICATIONS	509	0	-442	0
20850000	OLD LABOR BUILDING	047	OWN FORCES MAINT BUILD-GRN	244	0	-142	0
20850000	OLD LABOR BUILDING	048	CONTRACTUAL MAINT BUILD-GRN	26,125	0	-11,803	0
20850000	OLD LABOR BUILDING	103	CONTRACTS FOR OP SERVICES	10,218	0	-10,218	0
20930000	61 SOUTH SPRING ST.	001	TRANSFERS FROM OTHER AGENCY	0	-234,904	0	200,430 to BG-2
20930000	61 SOUTH SPRING ST.	010	PERSONAL SERVICES PERM CLAS	40,519	0	-40,512	0
20930000	61 SOUTH SPRING ST.	018	OVERTIME	2,799	0	-672	0
20930000	61 SOUTH SPRING ST.	020	CURRENT EXPENSES	10,932	0	-9,776	0
20930000	61 SOUTH SPRING ST.	022	RENTS-LEASES OTHER THAN STA	150	0	0	0
20930000	61 SOUTH SPRING ST.	023	HEAT ELECTRICITY WATER	51,782	0	-52,415	0
20930000	61 SOUTH SPRING ST.	030	EQUIPMENT NEW REPLACEMENT	3,200	0	0	0
20930000	61 SOUTH SPRING ST.	039	TELECOMMUNICATIONS	1,170	0	-1,085	0
20930000	61 SOUTH SPRING ST.	047	OWN FORCES MAINT BUILD-GRN	2,956	0	-1,034	0
20930000	61 SOUTH SPRING ST.	048	CONTRACTUAL MAINT BUILD-GRN	40,000	0	-14,952	0
20930000	61 SOUTH SPRING ST.	060	BENEFITS	17,971	0	-16,220	0
20930000	61 SOUTH SPRING ST.	070	IN STATE TRAVEL REIMBURSEME	150	0	-127	0
20930000	61 SOUTH SPRING ST.	103	CONTRACTS FOR OP SERVICES	22,471	0	-21,338	0
20930000	61 SOUTH SPRING ST.	200	BUILDING USE ALLOWANCE	51,000	0	-51,000	0
20940000	WALKER BUILDING	001	TRANSFERS FROM OTHER AGENCY	0	-1,092,676	0	1,023,718 to BG-2
20940000	WALKER BUILDING	010	PERSONAL SERVICES PERM CLAS	204,624	0	-193,590	0
20940000	WALKER BUILDING	018	OVERTIME	13,694	0	-15,571	0
20940000	WALKER BUILDING	020	CURRENT EXPENSES	49,292	0	-48,199	0
20940000	WALKER BUILDING	022	RENTS-LEASES OTHER THAN STA	200	0	0	0
20940000	WALKER BUILDING	023	HEAT ELECTRICITY WATER	234,616	0	-234,798	0
20940000	WALKER BUILDING	030	EQUIPMENT NEW REPLACEMENT	32,590	0	-23,315	0
20940000	WALKER BUILDING	039	TELECOMMUNICATIONS	1,371	0	-1,332	0
20940000	WALKER BUILDING	043	DEBT SERVICE TREASURY	205,883	0	-205,883	0
20940000	WALKER BUILDING	047	OWN FORCES MAINT BUILD-GRN	14,881	0	-30,468	0
20940000	WALKER BUILDING	048	CONTRACTUAL MAINT BUILD-GRN	87,000	0	-53,142	0
20940000	WALKER BUILDING	050	PERSONAL SERVICE TEMP APPOI	93,418	0	-58,336	0
20940000	WALKER BUILDING	060	BENEFITS	127,902	0	-135,587	0
20940000	WALKER BUILDING	103	CONTRACTS FOR OP SERVICES	27,205	0	-23,497	0
20950000	LONDERGAN HALL	001	TRANSFERS FROM OTHER AGENCY	0	-355,375	0	341,281 to BG-2

<u>Accounting</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>
20950000	LONDERGAN HALL	010	PERSONAL SERVICES PERM CLAS	78,968	0	-79,129	0
20950000	LONDERGAN HALL	018	OVERTIME	3,850	0	-320	0
20950000	LONDERGAN HALL	020	CURRENT EXPENSES	10,221	0	-10,221	0
20950000	LONDERGAN HALL	022	RENTS-LEASES OTHER THAN STA	75	0	0	0
20950000	LONDERGAN HALL	023	HEAT ELECTRICITY WATER	105,850	0	-106,933	0
20950000	LONDERGAN HALL	030	EQUIPMENT NEW REPLACEMENT	2,928	0	-715	0
20950000	LONDERGAN HALL	039	TELECOMMUNICATIONS	661	0	-617	0
20950000	LONDERGAN HALL	047	OWN FORCES MAINT BUILD-GRN	1,645	0	-1,976	0
20950000	LONDERGAN HALL	048	CONTRACTUAL MAINT BUILD-GRN	37,000	0	-34,538	0
20950000	LONDERGAN HALL	050	PERSONAL SERVICE TEMP APPOI	34,778	0	-31,018	0
20950000	LONDERGAN HALL	060	BENEFITS	47,241	0	-44,328	0
20950000	LONDERGAN HALL	103	CONTRACTS FOR OP SERVICES	8,357	0	-7,687	0
20950000	LONDERGAN HALL	200	BUILDING USE ALLOWANCE	23,801	0	-23,801	0
20960000	JOHNSON HALL	001	TRANSFERS FROM OTHER AGENCY	0	-250,427	0	225,429 to BG-2
20960000	JOHNSON HALL	010	PERSONAL SERVICES PERM CLAS	34,497	0	-34,424	0
20960000	JOHNSON HALL	018	OVERTIME	2,609	0	-2,079	0
20960000	JOHNSON HALL	020	CURRENT EXPENSES	13,048	0	-7,197	0
20960000	JOHNSON HALL	022	RENTS-LEASES OTHER THAN STA	100	0	0	0
20960000	JOHNSON HALL	023	HEAT ELECTRICITY WATER	88,350	0	-88,639	0
20960000	JOHNSON HALL	030	EQUIPMENT NEW REPLACEMENT	2,990	0	-311	0
20960000	JOHNSON HALL	039	TELECOMMUNICATIONS	509	0	-480	0
20960000	JOHNSON HALL	047	OWN FORCES MAINT BUILD-GRN	2,065	0	-2,458	0
20960000	JOHNSON HALL	048	CONTRACTUAL MAINT BUILD-GRN	39,260	0	-27,063	0
20960000	JOHNSON HALL	050	PERSONAL SERVICE TEMP APPOI	13,590	0	-11,571	0
20960000	JOHNSON HALL	060	BENEFITS	38,574	0	-36,378	0
20960000	JOHNSON HALL	103	CONTRACTS FOR OP SERVICES	5,720	0	-5,720	0
20960000	JOHNSON HALL	200	BUILDING USE ALLOWANCE	9,115	0	-9,115	0
20970000	SPAULDING HALL	001	TRANSFERS FROM OTHER AGENCY	0	-310,720	0	283,232 to BG-2
20970000	SPAULDING HALL	010	PERSONAL SERVICES PERM CLAS	59,161	0	-60,126	0
20970000	SPAULDING HALL	018	OVERTIME	7,531	0	-11,526	0
20970000	SPAULDING HALL	020	CURRENT EXPENSES	8,591	0	-2,813	0
20970000	SPAULDING HALL	022	RENTS-LEASES OTHER THAN STA	100	0	0	0
20970000	SPAULDING HALL	023	HEAT ELECTRICITY WATER	67,421	0	-65,156	0
20970000	SPAULDING HALL	030	EQUIPMENT NEW REPLACEMENT	2,509	0	-909	0
20970000	SPAULDING HALL	039	TELECOMMUNICATIONS	509	0	-645	0
20970000	SPAULDING HALL	048	CONTRACTUAL MAINT BUILD-GRN	38,500	0	-24,730	0
20970000	SPAULDING HALL	050	PERSONAL SERVICE TEMP APPOI	17,853	0	-13,153	0
20970000	SPAULDING HALL	060	BENEFITS	51,479	0	-47,108	0
20970000	SPAULDING HALL	103	CONTRACTS FOR OP SERVICES	5,091	0	-5,091	0
20970000	SPAULDING HALL	200	BUILDING USE ALLOWANCE	51,975	0	-51,975	0
20980000	DEPT. OF JUSTICE BUILDING	001	TRANSFERS FROM OTHER AGENCY	0	-31,172	0	39,714 to BG-2
20980000	DEPT. OF JUSTICE BUILDING	018	OVERTIME	2,717	0	0	0
20980000	DEPT. OF JUSTICE BUILDING	020	CURRENT EXPENSES	10,001	0	-7,505	0
20980000	DEPT. OF JUSTICE BUILDING	023	HEAT ELECTRICITY WATER	164,539	0	-179,462	0
20980000	DEPT. OF JUSTICE BUILDING	030	EQUIPMENT NEW REPLACEMENT	1,600	0	-3,524	0
20980000	DEPT. OF JUSTICE BUILDING	039	TELECOMMUNICATIONS	803	0	-472	0

<u>Accounting</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>
20980000	DEPT. OF JUSTICE BUILDING	047	OWN FORCES MAINT BUILD-GRN	1,361	0	-1,601	0
20980000	DEPT. OF JUSTICE BUILDING	048	CONTRACTUAL MAINT BUILD-GRN	44,670	0	-37,971	0
20980000	DEPT. OF JUSTICE BUILDING	050	PERSONAL SERVICE TEMP APPOI	39,481	0	-33,925	0
20980000	DEPT. OF JUSTICE BUILDING	060	BENEFITS	3,559	0	-2,595	0
20980000	DEPT. OF JUSTICE BUILDING	103	CONTRACTS FOR OP SERVICES	15,409	0	-15,409	0
21670000	OLD MILL #1	001	TRANSFERS FROM OTHER AGENCY	0	-302,448	0	294,720 to BG-2
21670000	OLD MILL #1	010	PERSONAL SERVICES PERM CLAS	81,748	0	-80,537	0
21670000	OLD MILL #1	018	OVERTIME	2,281	0	-1,278	0
21670000	OLD MILL #1	020	CURRENT EXPENSES	14,610	0	-13,081	0
21670000	OLD MILL #1	022	RENTS-LEASES OTHER THAN STA	115	0	0	0
21670000	OLD MILL #1	023	HEAT ELECTRICITY WATER	41,386	0	-59,957	0
21670000	OLD MILL #1	030	EQUIPMENT NEW REPLACEMENT	14,100	0	0	0
21670000	OLD MILL #1	039	TELECOMMUNICATIONS	152	0	-1,116	0
21670000	OLD MILL #1	047	OWN FORCES MAINT BUILD-GRN	1,326	0	-619	0
21670000	OLD MILL #1	048	CONTRACTUAL MAINT BUILD-GRN	34,000	0	-19,843	0
21670000	OLD MILL #1	050	PERSONAL SERVICE TEMP APPOI	16,395	0	-15,387	0
21670000	OLD MILL #1	060	BENEFITS	55,670	0	-63,116	0
21670000	OLD MILL #1	070	IN STATE TRAVEL REIMBURSEME	68	0	-67	0
21670000	OLD MILL #1	103	CONTRACTS FOR OP SERVICES	7,097	0	-6,281	0
21670000	OLD MILL #1	200	BUILDING USE ALLOWANCE	33,500	0	-33,500	0
21670000	OLD MILL #1			0	0	0	0
29500000	GENERAL SERVICES MAINT & GRNDS	001	TRANSFERS FROM OTHER AGENCY	0	-17,682	0	17,880 to BG-2
29500000	GENERAL SERVICES MAINT & GRNDS	010	PERSONAL SERVICES PERM CLAS	856,824	0	-772,249	0
29500000	GENERAL SERVICES MAINT & GRNDS	018	OVERTIME	56,070	0	-63,070	0
29500000	GENERAL SERVICES MAINT & GRNDS	020	CURRENT EXPENSES	185,316	0	-225,004	0
29500000	GENERAL SERVICES MAINT & GRNDS	022	RENTS-LEASES OTHER THAN STA	800	0	-415	0
29500000	GENERAL SERVICES MAINT & GRNDS	023	HEAT ELECTRICITY WATER	1,417,575	0	-1,581,910	0
29500000	GENERAL SERVICES MAINT & GRNDS	024	MAINT OTHER THAN BUILD-GRN	1	0	0	0
29500000	GENERAL SERVICES MAINT & GRNDS	030	EQUIPMENT NEW REPLACEMENT	10,750	0	-81,378	0
29500000	GENERAL SERVICES MAINT & GRNDS	039	TELECOMMUNICATIONS	16,654	0	-19,207	0
29500000	GENERAL SERVICES MAINT & GRNDS	047	OWN FORCES MAINT BUILD-GRN	19,011	0	-21,999	0
29500000	GENERAL SERVICES MAINT & GRNDS	048	CONTRACTUAL MAINT BUILD-GRN	605,196	0	-683,067	0
29500000	GENERAL SERVICES MAINT & GRNDS	050	PERSONAL SERVICE TEMP APPOI	286,100	0	-282,158	0
29500000	GENERAL SERVICES MAINT & GRNDS	060	BENEFITS	542,236	0	-467,180	0
29500000	GENERAL SERVICES MAINT & GRNDS	070	IN STATE TRAVEL REIMBURSEME	3,100	0	-3,796	0
29500000	GENERAL SERVICES MAINT & GRNDS	103	CONTRACTS FOR OP SERVICES	114,847	0	-114,847	0
29500000	GENERAL SERVICES MAINT & GRNDS			0	0	0	0
29510000	DEPT OF SAFETY / DMV FACILITY	001	TRANSFERS FROM OTHER AGENCY	0	-1,732,308	0	1,633,923 to BG-2
29510000	DEPT OF SAFETY / DMV FACILITY	010	PERSONAL SERVICES PERM CLAS	405,297	0	-397,602	0
29510000	DEPT OF SAFETY / DMV FACILITY	018	OVERTIME	28,794	0	-25,596	0
29510000	DEPT OF SAFETY / DMV FACILITY	020	CURRENT EXPENSES	57,958	0	-57,952	0
29510000	DEPT OF SAFETY / DMV FACILITY	022	RENTS-LEASES OTHER THAN STA	108	0	0	0
29510000	DEPT OF SAFETY / DMV FACILITY	023	HEAT ELECTRICITY WATER	574,572	0	-520,434	0
29510000	DEPT OF SAFETY / DMV FACILITY	024	MAINT OTHER THAN BUILD-GRN	752	0	0	0
29510000	DEPT OF SAFETY / DMV FACILITY	030	EQUIPMENT NEW REPLACEMENT	41,631	0	-31,519	0
29510000	DEPT OF SAFETY / DMV FACILITY	039	TELECOMMUNICATIONS	3,509	0	-4,481	0

<u>Accounting</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>
29510000	DEPT OF SAFETY / DMV FACILITY	047	OWN FORCES MAINT BUILD-GRN	2,571	0	-2,571	0
29510000	DEPT OF SAFETY / DMV FACILITY	048	CONTRACTUAL MAINT BUILD-GRN	111,597	0	-130,326	0
29510000	DEPT OF SAFETY / DMV FACILITY	050	PERSONAL SERVICE TEMP APPOI	100,410	0	-91,503	0
29510000	DEPT OF SAFETY / DMV FACILITY	060	BENEFITS	344,291	0	-310,621	0
29510000	DEPT OF SAFETY / DMV FACILITY	070	IN STATE TRAVEL REIMBURSEME	533	0	-1,033	0
29510000	DEPT OF SAFETY / DMV FACILITY	103	CONTRACTS FOR OP SERVICES	60,285	0	-60,285	0
29510000	DEPT OF SAFETY / DMV FACILITY			0	0	0	0
29520000	DOT BUILDINGS	001	TRANSFERS FROM OTHER AGENCY	0	-1,646,909	0	1,530,627 to BG-2
29520000	DOT BUILDINGS	010	PERSONAL SERVICES PERM CLAS	327,298	0	-321,330	0
29520000	DOT BUILDINGS	018	OVERTIME	12,773	0	-10,347	0
29520000	DOT BUILDINGS	020	CURRENT EXPENSES	69,603	0	-58,323	0
29520000	DOT BUILDINGS	022	RENTS-LEASES OTHER THAN STA	200	0	0	0
29520000	DOT BUILDINGS	023	HEAT ELECTRICITY WATER	658,779	0	-604,419	0
29520000	DOT BUILDINGS	030	EQUIPMENT NEW REPLACEMENT	20,014	0	-26,917	0
29520000	DOT BUILDINGS	039	TELECOMMUNICATIONS	4,880	0	-3,905	0
29520000	DOT BUILDINGS	047	OWN FORCES MAINT BUILD-GRN	4,913	0	-8,037	0
29520000	DOT BUILDINGS	048	CONTRACTUAL MAINT BUILD-GRN	158,788	0	-181,402	0
29520000	DOT BUILDINGS	050	PERSONAL SERVICE TEMP APPOI	106,743	0	-95,477	0
29520000	DOT BUILDINGS	060	BENEFITS	247,365	0	-188,472	0
29520000	DOT BUILDINGS	070	IN STATE TRAVEL REIMBURSEME	163	0	-163	0
29520000	DOT BUILDINGS	103	CONTRACTS FOR OP SERVICES	35,390	0	-31,837	0
59660000	ANNA PHILBROOK CENTRE	001	TRANSFERS FROM OTHER AGENCY	0	-288,086	0	279,049 to BG-2
59660000	ANNA PHILBROOK CENTRE	010	PERSONAL SERVICES PERM CLAS	44,008	0	-43,993	0
59660000	ANNA PHILBROOK CENTRE	018	OVERTIME	2,499	0	-2,243	0
59660000	ANNA PHILBROOK CENTRE	020	CURRENT EXPENSES	15,925	0	-21,566	0
59660000	ANNA PHILBROOK CENTRE	022	RENTS-LEASES OTHER THAN STA	725	0	0	0
59660000	ANNA PHILBROOK CENTRE	023	HEAT ELECTRICITY WATER	123,404	0	-125,344	0
59660000	ANNA PHILBROOK CENTRE	030	EQUIPMENT NEW REPLACEMENT	4,150	0	-504	0
59660000	ANNA PHILBROOK CENTRE	039	TELECOMMUNICATIONS	1,272	0	-1,106	0
59660000	ANNA PHILBROOK CENTRE	047	OWN FORCES MAINT BUILD-GRN	20,100	0	-5,646	0
59660000	ANNA PHILBROOK CENTRE	048	CONTRACTUAL MAINT BUILD-GRN	20,000	0	-27,844	0
59660000	ANNA PHILBROOK CENTRE	050	PERSONAL SERVICE TEMP APPOI	35,156	0	-39,949	0
59660000	ANNA PHILBROOK CENTRE	060	BENEFITS	30,661	0	-29,706	0
59660000	ANNA PHILBROOK CENTRE	070	IN STATE TRAVEL REIMBURSEME	500	0	-397	0
				16,253,338	-11,861,803	-15,640,928	11,049,192
							BG-2

GRAPHIC SERVICES

STATE OF NEW HAMPSHIRE
2021 Statewide Cost Allocation Plan
BUREAU OF GRAPHIC SERVICES - SECTION INDEX

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**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
BUREAU OF GRAPHIC SERVICES
FY-19**

Pursuant to RSA 21-I:12, the Bureau of Graphic services is responsible for supervising all state printing and its procurement along with managing a service operation which shall provide graphic services to all state agencies.

Graphic Services is comprised of three accounting units, Graphic Services Administration, Photocopy Operations, and Print Shop Operations.

Graphic Services Administration is included in Section I as allocable costs. Photocopy and Print Shop Operations are direct billed and included here.

Enclosed are an Income Statement, Comparative Income Statement, Reconciliation Statement and Appropriation Statement for Fiscal Year 2019.

**DEPARTMENT OF ADMINISTRATIVE SERVICES
2021 STATEWIDE COST ALLOCATION PLAN
BUREAU OF GRAPHIC SERVICES
INCOME STATEMENT
FOR THE YEAR ENDED JUNE 30, 2019**

Revenue:		1,428,947	GR2-5
Expenses:			
	Personal Services-Perm. Classi	469,401	
	Overtime	1,961	
	Current Expenses	416,897	
	Rents-Leases Other Than State	91,072	
	Maint.Other Than Build.- Grnds	17,000	
	Transfers To General Services	28,307	
	Equipment New/Replacement	0	
	Technology - Software	0	
	Technology - Hardware	1,030	
	Telecommunications	2,933	
	Additional Fringe Benefits	41,000	
	Personal Service-Temp/Appointe	57,266	
	Benefits	271,750	
	Equipment Depreciation	1,135	GR2-6
Total Expenses:		1,399,751	
Net Income:		29,196	

**DEPT. OF ADMINISTRATIVE SERVICES
2021 STATEWIDE COST ALLOCATION PLAN
BUREAU OF GRAPHIC SERVICES
PRINTING AND PHOTOCOPY OPERATIONS
COMPARATIVE INCOME STATEMENT
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 - 2019**

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
REVENUES:					
TRANSFERS FROM OTHER AGENCIES	1,428,947	1,371,104	1,381,594	1,456,423	1,483,688
TOTAL REVENUES	1,428,947	1,371,104	1,381,594	1,456,423	1,483,688
EXPENDITURES:					
PERSONNEL SERVICES	469,401	460,002	477,292	497,456	517,376
OVERTIME	1,961	1,539	2,493	4,237	6,483
CURRENT EXPENSES	416,897	373,753	338,663	428,504	300,518
RENTS-LEASES OTHER THAN STATE	91,072	91,539	125,466	105,759	189,068
MAINT OTHER THAN BUILD-GRN	17,000	8,800	20,030	16,681	59,493
TRANSFERS TO GENERAL SERVIC	28,307	22,012	27,656	19,709	5,079
EQUIPMENT NEW REPLACEMENT	-	-	-	-	2,248
TECHNOLOGY-HARDWARE	1,030	160	1,160	625	7,493
TECHNOLOGY-SOFTWARE	-	1,030	5,239	4,875	3,141
TELECOMMUNICATIONS	2,933	4,269	5,566	8,658	30,636
ADDITIONAL FRINGE BENEFITS	41,000	27,877	31,817	40,299	21,094
PERSONAL SERVICE TEMP	57,266	58,255	42,751	39,629	7,948
BENEFITS	271,750	270,361	280,635	285,904	276,130
CONTRACTS FOR OP SERVICES	-	-	-	-	-
EQUIPMENT DEPRECIATION	1,135	3,975	7,733	6,598	6,598
TOTAL EXPENDITURES	1,399,751	1,323,572	1,366,503	1,458,934	1,433,306
EXCESS REVENUES OVER/(UNDER)	29,196	47,532	15,091	(2,512)	50,382
Balance Forward	-	-	37,796	154,765	97,785
Less Encumbrances	(804)	(1,992)	(8,437)	(37,796)	(10,552)
Less Lapsed	(31,519)	(49,515)	(46,508)	(121,203)	-
Less Equipment > \$5,000 purchased in FY19	-	-	(5,675)	-	-
Plus Equipment Depreciation	1,135	3,975	7,733	6,598	6,598
Unidentified Variance*	-	-	-	148	-
Balance per Appropriation Statement	(1,992)	(0)	0	0	144,213

* The unidentified variance appears to be the result of a discrepancy between budgeted appropriations and estimated revenues per the budget system and NH First. Given the insignificance of the amount, no additional investigation is deemed necessary.

GR2-4

Bureau of Graphic Services
Production Rate Determination 01-14-14-141510-1428 Print Shop Operations
October 2019
Final Rate

Section 5	
RATE DETERMINATION	
BINDERY RATE DETERMINATION	
Production Hours Two Full Time One Vacant	
Total Available Production Hours	2388.75
Operating Costs	
Direct Labor (Includes O.T.)	\$70,572.45
Estimated Cost of Supplies Not Covered	\$12,000.00
Equipment Lease	\$4,500.00
Equipment Maintenance Contract	\$1,000.00
Indirect Costs	\$146,811.75
Total Operating Costs	\$234,884.20
Bindery Rate Per Hour	
Total Operating Costs/Available Production Hours = Rate Per Hour	
Total Operating Costs	\$234,884.20
Total Available Production Hours	2388.75
Bindery Rate Per Hour	\$98.33
COMPOSITION RATE DETERMINATION	
Production Hours Two Full Time	
Total Available Production Hours	3185.00
Operating Costs	
Direct Labor (Includes O.T.)	\$94,492.13
Estimated Cost of Supplies Not Covered	\$18,000.00
Equipment Lease	\$6,750.00
Equipment Maintenance Contract	\$1,500.00
Indirect Costs	\$195,749.01
Total Operating Costs	\$316,491.13
Composition Rate Per Hour	
Total Operating Costs/Available Production Hours = Rate Per Hour	
Total Operating Costs	\$316,491.13
Total Available Production Hours	3185.00
Composition Rate Per Hour	\$99.37
PRESS RATE DETERMINATION	
Production Hours Two Full Time and Two Part Time	
Total Available Production Hours	3960.00
Operating Costs	
Direct Labor (Includes O.T.)	\$130,584.74
Estimated Cost of Supplies Not Covered	\$90,000.00
Equipment Lease	\$33,750.00
Equipment Maintenance Contract	\$7,500.00
Indirect Costs	\$243,380.24
Total Operating Costs	\$505,214.98
Press Rate Per Hour	
Total Operating Costs/Available Production Hours = Rate Per Hour	
Total Operating Costs	\$505,214.98
Total Available Production Hours	3960.00
Press Rate Per Hour	\$127.58

**STATE OF NEW HAMPSHIRE
SFY 2021 STATEWIDE COST ALLOCATION PLAN
BUREAU OF GRAPHIC SERVICES
STATEMENT OF APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Report Date: 7/24/2019
Begin Period Date: 7/1/2018
End Period Date: 6/30/2019

<u>Org</u>	<u>Org Code</u>	<u>Acct Uni</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>	<u>Encumbr</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance</u>
5127	PHOTOCOPY OPERATIONS	51270000	007	AGENCY INCOME	0.00	-274,677.00	0.00	237,202.91	0.00	39,508.65	-2,034.56	0.00
5127	PHOTOCOPY OPERATIONS	51270000	010	PERSONAL SERVICES PERM CLAS	122,348.00	0.00	-91,514.80	0.00	0.00	-30,833.20	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	018	OVERTIME	250.00	0.00	0.00	0.00	0.00	-250.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	020	CURRENT EXPENSES	10,381.00	0.00	-30,755.12	0.00	0.00	20,374.12	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	022	RENTS-LEASES OTHER THAN STA	35,000.00	0.00	-34,469.00	0.00	-127.88	-403.12	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	024	MAINT OTHER THAN BUILD-GRN	500.00	0.00	0.00	0.00	0.00	-500.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	028	TRANSFERS TO GENERAL SERVIC	3,000.00	0.00	0.00	0.00	0.00	-3,000.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	037	TECHNOLOGY-HARDWARE	2.00	0.00	0.00	0.00	0.00	-2.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	038	TECHNOLOGY-SOFTWARE	1,801.00	0.00	0.00	0.00	0.00	-1,801.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	039	TELECOMMUNICATIONS	711.00	0.00	-677.24	0.00	0.00	-33.76	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	042	ADDITIONAL FRINGE BENEFITS	7,000.00	0.00	-7,000.00	0.00	0.00	0.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	050	PERSONAL SERVICE TEMP APPOI	10,384.00	0.00	-14,364.79	0.00	0.00	3,980.79	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	060	BENEFITS	83,000.00	0.00	-56,259.52	0.00	0.00	-26,740.48	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	066	EMPLOYEE TRAINING	100.00	0.00	0.00	0.00	0.00	-100.00	0.00	0.00
5127	PHOTOCOPY OPERATIONS	51270000	070	IN STATE TRAVEL REIMBURSEME	200.00	0.00	0.00	0.00	0.00	-200.00	0.00	0.00
					274,677	-274,677	-235,040	237,203	-128	0	-2,035	0

<u>Org</u>	<u>Org Code</u>	<u>Acct Uni</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>	<u>Encumbr</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance</u>
5128	PRINT SHOP OPERATIONS	51280000	009	AGENCY INCOME	0.00	-1,168,643.00	0.00	1,191,744.14	0.00	6,383.09	-29,484.23	0.00
5128	PRINT SHOP OPERATIONS	51280000	010	PERSONAL SERVICES PERM CLAS	394,277.00	0.00	-377,886.17	0.00	0.00	-16,390.83	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	018	OVERTIME	4,500.00	0.00	-1,961.18	0.00	0.00	-2,538.82	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	020	CURRENT EXPENSES	347,515.00	0.00	-386,141.51	0.00	-676.11	39,126.62	0.00	176.00
5128	PRINT SHOP OPERATIONS	51280000	022	RENTS-LEASES OTHER THAN STA	55,000.00	0.00	-56,603.34	0.00	0.00	-212.87	0.00	1,816.21
5128	PRINT SHOP OPERATIONS	51280000	024	MAINT OTHER THAN BUILD-GRN	17,000.00	0.00	-17,000.00	0.00	0.00	0.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	028	TRANSFERS TO GENERAL SERVIC	28,307.00	0.00	-28,307.00	0.00	0.00	0.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	030	EQUIPMENT NEW REPLACEMENT	350.00	0.00	0.00	0.00	0.00	-350.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	037	TECHNOLOGY-HARDWARE	500.00	0.00	0.00	0.00	0.00	-500.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	038	TECHNOLOGY-SOFTWARE	4,700.00	0.00	-1,029.60	0.00	0.00	-3,670.40	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	039	TELECOMMUNICATIONS	3,050.00	0.00	-2,255.62	0.00	0.00	-794.38	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	042	ADDITIONAL FRINGE BENEFITS	34,000.00	0.00	-34,000.00	0.00	0.00	0.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	050	PERSONAL SERVICE TEMP APPOI	28,080.00	0.00	-42,900.77	0.00	0.00	14,820.77	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	060	BENEFITS	251,262.00	0.00	-215,490.82	0.00	0.00	-35,771.18	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	066	EMPLOYEE TRAINING	1.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	070	IN STATE TRAVEL REIMBURSEME	100.00	0.00	0.00	0.00	0.00	-100.00	0.00	0.00
5128	PRINT SHOP OPERATIONS	51280000	103	CONTRACTS FOR OP SERVICES	1.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.00
					1,168,643	-1,168,643	-1,163,576	1,191,744	-676	0	-29,484	1,992

Totals **1,443,320** **-1,443,320** **-1,398,616** **1,428,947** **-804** **0** **-31,519** **1,992**

to GR2-2 to GR2-2

① Balance Forward amount represents prior year encumbrances - reference GR2-3

**State of New Hampshire
2021 STATEWIDE COST ALLOCATION PLAN
BUREAU OF GRAPHIC SERVICES
FY19
DEPRECIATION SCHEDULE**

		Year: 1 2 3 4 5 6										
		SWCAP: FY16 FY17 FY18 FY19 FY20 FY21										
		A/D as of										
EQUIPMENT	Ref#	DOC/REF #	DATE	Price	FY 2013	2014	2015	2016	2017	2018	2019	TOTAL
ACCUNUMBER MACHINE	PS7870	PO1029706	2013	\$ 11,790	\$ 2,358	2,358	2,358	2,358	2,358			11,790
GBC AP-2 ULTRA AUTO PUNCH	PS7868	PO1027181	2013	\$ 7,000	\$ 1,400	1,400	1,400	1,400	1,400			7,000
07 FORD E350 TRUCK	PS7876	PO1035619	2014	\$ 14,200		2,840	2,840	2,840	2,840	2,840		14,200
L-BAR & SHRINK TUNNEL COMBO		PO1056251	2017	\$ 5,675					1,135	1,135	1,135	3,405
TOTAL				\$ 38,665	3,758	6,598	6,598	6,598	7,733	3,975	1,135	36,395

Notes:

- FY16 SWCAP - Year State of New Hampshire Converted from Use Allowance to Depreciation.
- The Depreciation Rate (20% or 5 Years) is calculated in accordance with the State of New Hampshire Comprehensive Annual Financial Report (CAFR)

INFORMATION TECHNOLOGY

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF INFORMATION TECHNOLOGY - SECTION INDEX**

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Department of Information Technology 2019 Income Statement	IT-2
Department of Information Technology 2019 Statement of Revenue by Agency	IT-3
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Department of Information Technology 2018 - 2019 Cost Allocation Plan	IT-5

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
OFFICE OF INFORMATION TECHNOLOGY**

Pursuant to RSA 21-R:1, the Department of Information Technology (DoIT) is responsible for managing and coordinating all technology resources in the executive branch of government, developing and implementing strategies to enhance state services, and creating statewide efficiencies through the use of information and other technologies.

DoIT bills the agencies for the cost of the above services provided. In addition to the direct costs which are billed as incurred, DoIT has developed an indirect cost plan to include these costs in the agency's billings.

The indirect costs billed to DoIT from Section I of the SWCAP are redistributed among the agencies based on the computer count within each agency.

In Fiscal Year 2017, the Statewide Telecommunications division transferred from the Department of Safety to the Department of Information Technology.

Enclosed is an Income Statement, Statement of Revenue by Agency, and Appropriation Statement for FY 2019. Also enclosed is DoIT's Cost Allocation Plan for fiscal years 2018-2019.

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF INFORMATION TECHNOLOGY
INCOME STATEMENT FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Source: 2019 Statement of Appropriations - Post Fiscal Closing - 07/24/2019

Revenue

003	Statewide Telecommunications	\$5,849,862	
001	Information Technology Services	\$78,456,815	
	Total Revenues		\$84,306,677

Expenditures

010	PERSONAL SERVICES PERM CLAS	\$23,479,402	
012	PERSONAL SERVICES UNCLASSIF	\$1,148,433	
018	OVERTIME	\$702,175	
020	CURRENT EXPENSES	\$115,208	
022	RENTS-LEASES OTHER THAN STA	\$141,102	
025	STATE OWNED EQUIPMENT USAGE	\$24,931	
026	ORGANIZATIONAL DUES	\$13,500	
028	TRANSFERS TO GENERAL SERVIC	\$723,873	
037	TECHNOLOGY-HARDWARE	\$6,696,504	
038	TECHNOLOGY-SOFTWARE	\$15,991,340	
039	TELECOMMUNICATIONS	\$3,184,492	
042	ADDITIONAL FRINGE BENEFITS	\$1,909,255	
046	CONSULTANTS	\$17,304,238	
049	TRANSFER TO OTHER STATE AGE	\$11,850	
050	PERSONAL SERVICE TEMP APPOI	\$269,599	
057	BOOKS PERIODICALS SUBSCRIPT	\$155	
059	TEMP FULL TIME	\$70,146	
060	BENEFITS	\$11,475,589	
061	UNEMPLOYMENT COMPENSATION	\$10,583	
062	WORKERS COMPENSATION	\$178,927	
066	EMPLOYEE TRAINING	\$128,794	
070	IN STATE TRAVEL REIMBURSEME	\$14,813	
080	OUT OF STATE TRAVEL REIMB	\$6,144	
	Total Expenditures		\$83,601,053

Profit (Loss)			<u><u>\$705,624</u></u>
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**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF REVENUE BY AGENCY FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Source: 2019 Statement of Appropriations - Post Fiscal Closing - 07/24/2019

Accounting Unit	Accounting Unit Description	Revenue
52130000	STATEWIDE TELECOMMUNICATIONS	\$5,849,861.79
76070000	IT FOR JUDICIAL COUNCIL	\$1,729.40
76120000	IT FOR ADJUTANT GENERAL	\$1,405.00
76140000	IT FOR ADMINISTRATIVE SERV	\$146,664.62
76180000	IT FOR AGRICULTURE	\$33,961.07
76200000	IT FOR JUSTICE	\$184,433.20
76210000	IT FOR OFF PRO LICENS/CERT	\$36,401.71
76220000	IT FOR BUSINESS & ECON AFF	\$54,461.31
76230000	IT FOR SAFETY	\$5,023,278.12
76240000	IT FOR INSURANCE	\$82,118.22
76260000	IT FOR LABOR	\$191,005.64
76270000	IT FOR EMPLOYMENT SECURITY	\$1,029,235.15
76350000	IT FOR NATURAL & CULT RESOURCE	\$218,551.85
76430000	IT FOR NH VETERANS HOME	\$119,871.07
76440000	IT FOR DES:ENVIRONMENTAL SERV	\$415,828.26
76460000	IT FOR CORRECTIONS	\$728,413.28
76560000	IT FOR EDUCATION	\$27,934.07
76660000	IT FOR VETERANS COUNCIL	\$1,556.00
76720000	IT FOR BANK COMMISSION	\$39,384.68
76730000	IT FOR PUBLIC EMP LABOR RLTN B	\$2,239.60
76750000	IT FOR FISH AND GAME COMM	\$81,304.77
76760000	IT FOR HUMAN RIGHTS COMM	\$3,487.00
76770000	IT FOR LIQUOR COMMISSION	\$857,102.44
76810000	IT FOR PUBLIC UTILITIES COMM	\$180,234.95
76830000	IT FOR NH LOTTERY COMMISSION	\$173,294.11
76840000	IT FOR REVENUE ADMINISTRATION	\$818,235.22
76870000	IT FOR POLICE STDS & TRAINING	\$19,027.95
76890000	IT FOR TAX & LAND APPEALS, BOA	\$7,412.01
76950000	IT FOR DHHS	\$20,309,761.47
76960000	IT FOR TRANSPORTATION	\$2,697,339.74
76970000	IT FOR DEV DISABILITIES COUNCI	\$5,124.41
77020000	IT FOR EXECUTIVE BRANCH	\$27,377.63
77030000	CENTRAL IT SERVICES & OPS	\$7,767,674.24
77080000	IT SALARIES AND BENEFITS	\$37,170,966.86
Grand Total		<u>\$84,306,677</u>

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF INFORMATION TECHNOLOGY
STATEMENT OF APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2019**

Report Date: 07/24/2019
Begin Period Date: 07/01/2018
End Period Date: 06/30/2019

Agency: Department of Information Technology

Org	Org Code	Acct Uni	Class	Class Desc	Approp	Est Rev	Expend	Revenue	Encumbr	Transfers	Lapsed	Balance	Available
6190	WORKERS COMPENSATION	61900000	062	WORKERS COMPENSATION	178,927	-	(178,927)	-	-	-	-	(0)	-
7607	IT FOR JUDICIAL COUNCIL	76070000	001	TRANSFERS FROM OTHER AGENCY	-	(3,181)	-	1,729	-	188	-	-	(1,264)
7607	IT FOR JUDICIAL COUNCIL	76070000	020	CURRENT EXPENSES	40	-	-	-	-	(40)	-	-	-
7607	IT FOR JUDICIAL COUNCIL	76070000	037	TECHNOLOGY-HARDWARE	1,724	-	(392)	-	(1,264)	(68)	-	-	-
7607	IT FOR JUDICIAL COUNCIL	76070000	038	TECHNOLOGY-SOFTWARE	1,417	-	(1,337)	-	-	(80)	-	-	-
7612	IT FOR ADJUTANT GENERAL	76120000	001	TRANSFERS FROM OTHER AGENCY	-	(3,977)	-	1,405	-	2,572	-	-	-
7612	IT FOR ADJUTANT GENERAL	76120000	037	TECHNOLOGY-HARDWARE	2,987	-	(444)	-	-	(2,543)	-	-	-
7612	IT FOR ADJUTANT GENERAL	76120000	038	TECHNOLOGY-SOFTWARE	990	-	(961)	-	-	(29)	-	-	-
7614	IT FOR ADMINISTRATIVE SERV	76140000	001	TRANSFERS FROM OTHER AGENCY	-	(237,804)	-	146,665	-	64,551	-	(15,147)	(41,735)
7614	IT FOR ADMINISTRATIVE SERV	76140000	020	CURRENT EXPENSES	2,742	-	(1,253)	-	-	(2,275)	-	786	-
7614	IT FOR ADMINISTRATIVE SERV	76140000	037	TECHNOLOGY-HARDWARE	77,156	-	(18,816)	-	(39,041)	(19,300)	-	-	-
7614	IT FOR ADMINISTRATIVE SERV	76140000	038	TECHNOLOGY-SOFTWARE	142,406	-	(126,289)	-	-	(16,117)	-	-	-
7614	IT FOR ADMINISTRATIVE SERV	76140000	046	CONSULTANTS	15,500	-	(307)	-	(2,694)	(26,859)	-	14,361	-
7618	IT FOR AGRICULTURE	76180000	001	TRANSFERS FROM OTHER AGENCY	-	(41,496)	-	33,961	-	21,209	-	(26,624)	(12,950)
7618	IT FOR AGRICULTURE	76180000	020	CURRENT EXPENSES	184	-	(184)	-	-	-	-	-	-
7618	IT FOR AGRICULTURE	76180000	037	TECHNOLOGY-HARDWARE	10,096	-	(1,140)	-	(9,390)	(10)	-	444	-
7618	IT FOR AGRICULTURE	76180000	038	TECHNOLOGY-SOFTWARE	11,216	-	(10,017)	-	-	(1,199)	-	-	-
7618	IT FOR AGRICULTURE	76180000	046	CONSULTANTS	20,000	-	(22,620)	-	(3,560)	(20,000)	-	26,180	-
7620	IT FOR JUSTICE	76200000	001	TRANSFERS FROM OTHER AGENCY	-	(220,886)	-	184,433	-	2,032	-	(95,768)	(130,188)
7620	IT FOR JUSTICE	76200000	020	CURRENT EXPENSES	896	-	(732)	-	-	(164)	-	-	-
7620	IT FOR JUSTICE	76200000	037	TECHNOLOGY-HARDWARE	41,467	-	(44,419)	-	-	(960)	-	3,912	-
7620	IT FOR JUSTICE	76200000	038	TECHNOLOGY-SOFTWARE	115,523	-	(114,615)	-	-	(908)	-	-	-
7620	IT FOR JUSTICE	76200000	046	CONSULTANTS	63,000	-	(24,668)	-	(130,189)	-	-	91,856	-
7621	IT FOR OFF PRO LICENS/CERT	76210000	001	TRANSFERS FROM OTHER AGENCY	-	(35,800)	-	36,402	-	291	-	(1,013)	(120)
7621	IT FOR OFF PRO LICENS/CERT	76210000	020	CURRENT EXPENSES	232	-	(206)	-	-	(26)	-	-	-
7621	IT FOR OFF PRO LICENS/CERT	76210000	037	TECHNOLOGY-HARDWARE	14,759	-	(15,326)	-	-	(143)	-	710	-
7621	IT FOR OFF PRO LICENS/CERT	76210000	038	TECHNOLOGY-SOFTWARE	20,809	-	(20,870)	-	(120)	(122)	-	303	-
7622	IT FOR BUSINESS & ECON AFF	76220000	001	TRANSFERS FROM OTHER AGENCY	-	(73,237)	-	54,461	-	18,610	-	(4,239)	(4,405)
7622	IT FOR BUSINESS & ECON AFF	76220000	020	CURRENT EXPENSES	380	-	-	-	-	(380)	-	-	-
7622	IT FOR BUSINESS & ECON AFF	76220000	037	TECHNOLOGY-HARDWARE	36,540	-	(24,862)	-	-	(11,678)	-	-	-
7622	IT FOR BUSINESS & ECON AFF	76220000	038	TECHNOLOGY-SOFTWARE	36,317	-	(29,599)	-	(4,405)	(6,552)	-	4,239	-
7623	IT FOR SAFETY	76230000	001	TRANSFERS FROM OTHER AGENCY	-	(6,201,004)	-	5,023,278	-	1,235,005	-	(773,978)	(716,699)
7623	IT FOR SAFETY	76230000	020	CURRENT EXPENSES	39,930	-	(26,265)	-	(4,646)	(26,481)	-	17,462	-
7623	IT FOR SAFETY	76230000	037	TECHNOLOGY-HARDWARE	988,294	-	(841,917)	-	(281,820)	(36,246)	-	171,690	-
7623	IT FOR SAFETY	76230000	038	TECHNOLOGY-SOFTWARE	2,976,780	-	(2,019,554)	-	(6,397)	(1,102,632)	-	151,803	-
7623	IT FOR SAFETY	76230000	039	TELECOMMUNICATIONS	275,000	-	(165,638)	-	-	(109,362)	-	-	-
7623	IT FOR SAFETY	76230000	046	CONSULTANTS	1,921,000	-	(1,969,903)	-	(423,730)	39,715	-	432,918	-
7624	IT FOR INSURANCE	76240000	001	TRANSFERS FROM OTHER AGENCY	-	(89,253)	-	82,118	-	769	-	-	(6,366)
7624	IT FOR INSURANCE	76240000	020	CURRENT EXPENSES	485	-	(45)	-	-	(440)	-	-	-
7624	IT FOR INSURANCE	76240000	037	TECHNOLOGY-HARDWARE	22,011	-	(16,300)	-	(5,208)	(503)	-	-	-
7624	IT FOR INSURANCE	76240000	038	TECHNOLOGY-SOFTWARE	66,757	-	(65,773)	-	(1,158)	174	-	-	-
7626	IT FOR LABOR	76260000	001	TRANSFERS FROM OTHER AGENCY	-	(304,383)	-	191,006	-	38,038	-	(306,818)	(382,157)
7626	IT FOR LABOR	76260000	020	CURRENT EXPENSES	840	-	(639)	-	-	(201)	-	-	-
7626	IT FOR LABOR	76260000	037	TECHNOLOGY-HARDWARE	47,012	-	(46,041)	-	(16,219)	(626)	-	15,874	-
7626	IT FOR LABOR	76260000	038	TECHNOLOGY-SOFTWARE	111,281	-	(109,691)	-	(283)	(1,962)	-	655	-
7626	IT FOR LABOR	76260000	039	TELECOMMUNICATIONS	250	-	-	-	-	(250)	-	-	-
7626	IT FOR LABOR	76260000	046	CONSULTANTS	145,000	-	(34,635)	-	(365,655)	(35,000)	-	290,290	-
7627	IT FOR EMPLOYMENT SECURITY	76270000	001	TRANSFERS FROM OTHER AGENCY	-	(1,169,372)	-	1,029,235	-	142,678	-	(214,618)	(212,077)
7627	IT FOR EMPLOYMENT SECURITY	76270000	020	CURRENT EXPENSES	10,840	-	(3,090)	-	-	(118)	(7,632)	-	-
7627	IT FOR EMPLOYMENT SECURITY	76270000	037	TECHNOLOGY-HARDWARE	293,095	-	(295,546)	-	(46,618)	(53,853)	-	102,921	-
7627	IT FOR EMPLOYMENT SECURITY	76270000	038	TECHNOLOGY-SOFTWARE	865,437	-	(730,600)	-	(165,341)	(81,193)	-	111,697	-
7632	IT FOR SECRETARY OF STATE	76320000	001	TRANSFERS FROM OTHER AGENCY	-	(552)	-	-	-	552	-	-	-

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Org	Org Code	Acct Uni	Class	Class Desc	Approp	Est Rev	Expend	Revenue	Encumbr	Transfers	Lapsed	Balance	Available
7632	IT FOR SECRETARY OF STATE	76320000	037	TECHNOLOGY-HARDWARE	552	-	-	-	-	(552)	-	-	-
7634	IT FOR CULTURAL RESOURCES	76340000	001	TRANSFERS FROM OTHER AGENCY	-	-	-	-	-	-	(0)	0	-
7635	IT FOR NATURAL & CULT RESOURCE	76350000	001	TRANSFERS FROM OTHER AGENCY	-	(348,953)	-	218,552	-	63,596	-	(82,073)	(148,878)
7635	IT FOR NATURAL & CULT RESOURCE	76350000	020	CURRENT EXPENSES	2,728	-	(304)	-	(138)	(2,286)	-	-	-
7635	IT FOR NATURAL & CULT RESOURCE	76350000	037	TECHNOLOGY-HARDWARE	189,183	-	(127,490)	-	(111,813)	(16,026)	-	66,147	-
7635	IT FOR NATURAL & CULT RESOURCE	76350000	038	TECHNOLOGY-SOFTWARE	155,842	-	(89,937)	-	(36,928)	(44,905)	-	15,927	-
7635	IT FOR NATURAL & CULT RESOURCE	76350000	039	TELECOMMUNICATIONS	1,200	-	(821)	-	-	(379)	-	-	-
7638	IT FOR TREASURY	76380000	001	TRANSFERS FROM OTHER AGENCY	-	(75)	-	-	-	-	75	-	-
7638	IT FOR TREASURY	76380000	037	TECHNOLOGY-HARDWARE	75	-	-	-	-	(75)	-	-	-
7643	IT FOR NH VETERANS HOME	76430000	001	TRANSFERS FROM OTHER AGENCY	-	(159,526)	-	119,871	-	95,459	-	(70,624)	(14,820)
7643	IT FOR NH VETERANS HOME	76430000	020	CURRENT EXPENSES	640	-	(46)	-	-	(594)	-	-	-
7643	IT FOR NH VETERANS HOME	76430000	037	TECHNOLOGY-HARDWARE	21,836	-	(77,129)	-	(2,320)	(246)	-	57,859	-
7643	IT FOR NH VETERANS HOME	76430000	038	TECHNOLOGY-SOFTWARE	136,550	-	(42,696)	-	(12,500)	(94,119)	-	12,765	-
7643	IT FOR NH VETERANS HOME	76430000	046	CONSULTANTS	500	-	-	-	-	(500)	-	-	-
7644	IT FOR DES:ENVIRONMENTAL SERV	76440000	001	TRANSFERS FROM OTHER AGENCY	-	(684,216)	-	415,828	-	99,075	-	(1,761)	(171,074)
7644	IT FOR DES:ENVIRONMENTAL SERV	76440000	020	CURRENT EXPENSES	3,008	-	(2,460)	-	-	(548)	-	-	-
7644	IT FOR DES:ENVIRONMENTAL SERV	76440000	037	TECHNOLOGY-HARDWARE	212,436	-	(91,391)	-	(99,593)	(21,712)	-	259	-
7644	IT FOR DES:ENVIRONMENTAL SERV	76440000	038	TECHNOLOGY-SOFTWARE	418,772	-	(321,977)	-	(24,122)	(74,175)	-	1,502	-
7644	IT FOR DES:ENVIRONMENTAL SERV	76440000	039	TELECOMMUNICATIONS	50,000	-	-	-	(47,360)	(2,640)	-	-	-
7646	IT FOR CORRECTIONS	76460000	001	TRANSFERS FROM OTHER AGENCY	-	(964,233)	-	728,413	-	30,875	-	(290,714)	(495,659)
7646	IT FOR CORRECTIONS	76460000	020	CURRENT EXPENSES	2,400	-	-	-	-	(2,400)	-	-	-
7646	IT FOR CORRECTIONS	76460000	037	TECHNOLOGY-HARDWARE	404,578	-	(313,025)	-	(90,348)	(29,983)	-	28,779	-
7646	IT FOR CORRECTIONS	76460000	038	TECHNOLOGY-SOFTWARE	782,355	-	(758,893)	-	(115,996)	12,064	-	80,470	-
7646	IT FOR CORRECTIONS	76460000	046	CONSULTANTS	134,900	-	(16,495)	-	(289,315)	(10,555)	-	181,465	-
7656	IT FOR EDUCATION	76560000	001	TRANSFERS FROM OTHER AGENCY	-	(64,855)	-	27,934	-	28,283	-	-	(8,638)
7656	IT FOR EDUCATION	76560000	020	CURRENT EXPENSES	1,500	-	(1,500)	-	-	-	-	-	-
7656	IT FOR EDUCATION	76560000	037	TECHNOLOGY-HARDWARE	23,559	-	(3,178)	-	(3,430)	(16,951)	-	-	-
7656	IT FOR EDUCATION	76560000	038	TECHNOLOGY-SOFTWARE	34,796	-	(23,256)	-	(5,208)	(6,332)	-	-	-
7656	IT FOR EDUCATION	76560000	046	CONSULTANTS	5,000	-	-	-	-	(5,000)	-	-	-
7666	IT FOR VETERANS COUNCIL	76660000	001	TRANSFERS FROM OTHER AGENCY	-	(2,779)	-	1,556	-	203	-	-	(1,020)
7666	IT FOR VETERANS COUNCIL	76660000	020	CURRENT EXPENSES	80	-	-	-	-	(80)	-	-	-
7666	IT FOR VETERANS COUNCIL	76660000	037	TECHNOLOGY-HARDWARE	1,824	-	(720)	-	(1,020)	(84)	-	-	-
7666	IT FOR VETERANS COUNCIL	76660000	038	TECHNOLOGY-SOFTWARE	875	-	(836)	-	-	(39)	-	-	-
7672	IT FOR BANK COMMISSION	76720000	001	TRANSFERS FROM OTHER AGENCY	-	(44,534)	-	39,385	-	6,608	-	(3,835)	(2,376)
7672	IT FOR BANK COMMISSION	76720000	020	CURRENT EXPENSES	1,840	-	(712)	-	-	(1,128)	-	-	-
7672	IT FOR BANK COMMISSION	76720000	037	TECHNOLOGY-HARDWARE	20,210	-	(27,928)	-	-	3,883	-	3,835	-
7672	IT FOR BANK COMMISSION	76720000	038	TECHNOLOGY-SOFTWARE	22,484	-	(10,744)	-	(2,376)	(9,364)	-	-	-
7673	IT FOR PUBLIC EMP LABOR RLTN B	76730000	001	TRANSFERS FROM OTHER AGENCY	-	(2,250)	-	2,240	-	10	-	-	-
7673	IT FOR PUBLIC EMP LABOR RLTN B	76730000	020	CURRENT EXPENSES	40	-	(40)	-	-	-	-	-	-
7673	IT FOR PUBLIC EMP LABOR RLTN B	76730000	037	TECHNOLOGY-HARDWARE	991	-	(1,244)	-	-	253	-	-	-
7673	IT FOR PUBLIC EMP LABOR RLTN B	76730000	038	TECHNOLOGY-SOFTWARE	1,219	-	(956)	-	-	(263)	-	-	-
7675	IT FOR FISH AND GAME COMM	76750000	001	TRANSFERS FROM OTHER AGENCY	-	(134,677)	-	81,305	-	5,118	-	0	(48,255)
7675	IT FOR FISH AND GAME COMM	76750000	020	CURRENT EXPENSES	558	-	(225)	-	(1,733)	1,399	-	-	-
7675	IT FOR FISH AND GAME COMM	76750000	037	TECHNOLOGY-HARDWARE	36,141	-	(25,650)	-	(46,522)	36,031	-	-	-
7675	IT FOR FISH AND GAME COMM	76750000	038	TECHNOLOGY-SOFTWARE	97,978	-	(55,431)	-	-	(42,548)	-	-	-
7676	IT FOR HUMAN RIGHTS COMM	76760000	001	TRANSFERS FROM OTHER AGENCY	-	(4,114)	-	3,487	-	258	-	(0)	(369)
7676	IT FOR HUMAN RIGHTS COMM	76760000	020	CURRENT EXPENSES	88	-	(33)	-	-	(55)	-	-	-
7676	IT FOR HUMAN RIGHTS COMM	76760000	037	TECHNOLOGY-HARDWARE	1,257	-	(1,257)	-	-	-	-	-	-
7676	IT FOR HUMAN RIGHTS COMM	76760000	038	TECHNOLOGY-SOFTWARE	2,769	-	(2,197)	-	(369)	(203)	-	-	-
7677	IT FOR LIQUOR COMMISSION	76770000	001	TRANSFERS FROM OTHER AGENCY	-	(1,282,126)	-	857,102	-	419,149	-	(166,347)	(172,221)
7677	IT FOR LIQUOR COMMISSION	76770000	020	CURRENT EXPENSES	13,079	-	(7,971)	-	-	(5,108)	-	-	-
7677	IT FOR LIQUOR COMMISSION	76770000	022	RENTS-LEASES OTHER THAN STA	154,000	-	(133,382)	-	-	(20,618)	-	-	-
7677	IT FOR LIQUOR COMMISSION	76770000	037	TECHNOLOGY-HARDWARE	513,379	-	(311,102)	-	(156,600)	(178,075)	-	132,399	-
7677	IT FOR LIQUOR COMMISSION	76770000	038	TECHNOLOGY-SOFTWARE	486,668	-	(336,637)	-	(15,621)	(168,358)	-	33,948	-
7677	IT FOR LIQUOR COMMISSION	76770000	046	CONSULTANTS	115,000	-	(68,011)	-	-	(46,989)	-	-	-
7681	IT FOR PUBLIC UTILITIES COMM	76810000	001	TRANSFERS FROM OTHER AGENCY	-	(273,223)	-	180,235	-	(33,736)	-	(84,287)	(211,011)
7681	IT FOR PUBLIC UTILITIES COMM	76810000	020	CURRENT EXPENSES	530	-	-	-	-	(530)	-	-	-

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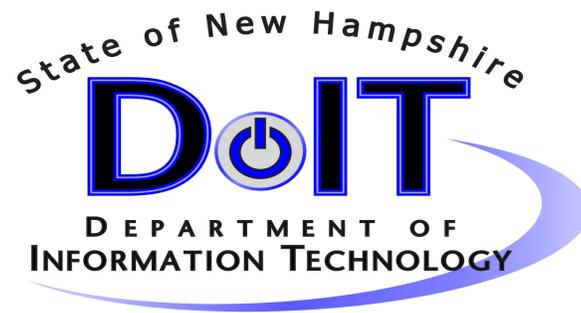
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7681	IT FOR PUBLIC UTILITIES COMM	76810000	037	TECHNOLOGY-HARDWARE	48,473	-	(62,249)	-	(10,244)	(1,436)	-	25,456	-
7681	IT FOR PUBLIC UTILITIES COMM	76810000	038	TECHNOLOGY-SOFTWARE	55,414	-	(36,726)	-	(16,590)	(2,098)	-	-	-
7681	IT FOR PUBLIC UTILITIES COMM	76810000	046	CONSULTANTS	168,806	-	(81,260)	-	(184,176)	37,800	-	58,830	-
7683	IT FOR NH LOTTERY COMMISSION	76830000	001	TRANSFERS FROM OTHER AGENCY	-	(138,454)	-	173,294	-	57,589	-	(149,568)	(57,138)
7683	IT FOR NH LOTTERY COMMISSION	76830000	020	CURRENT EXPENSES	552	-	(75)	-	-	(477)	-	-	-
7683	IT FOR NH LOTTERY COMMISSION	76830000	037	TECHNOLOGY-HARDWARE	33,859	-	(35,004)	-	-	(12,315)	-	13,460	-
7683	IT FOR NH LOTTERY COMMISSION	76830000	038	TECHNOLOGY-SOFTWARE	89,043	-	(59,515)	-	(39,355)	(29,798)	-	39,625	-
7683	IT FOR NH LOTTERY COMMISSION	76830000	046	CONSULTANTS	15,000	-	(78,700)	-	(17,783)	(15,000)	-	96,483	-
7684	IT FOR REVENUE ADMINISTRATION	76840000	001	TRANSFERS FROM OTHER AGENCY	-	(744,926)	-	818,235	-	6,657	-	(171,720)	(91,754)
7684	IT FOR REVENUE ADMINISTRATION	76840000	020	CURRENT EXPENSES	2,496	-	(781)	-	(554)	(1,162)	-	-	-
7684	IT FOR REVENUE ADMINISTRATION	76840000	037	TECHNOLOGY-HARDWARE	184,001	-	(235,889)	-	(8,348)	11,450	-	48,786	-
7684	IT FOR REVENUE ADMINISTRATION	76840000	038	TECHNOLOGY-SOFTWARE	413,429	-	(447,992)	-	(59,634)	15,055	-	79,142	-
7684	IT FOR REVENUE ADMINISTRATION	76840000	046	CONSULTANTS	145,000	-	(133,573)	-	(23,218)	(32,000)	-	43,792	-
7687	IT FOR POLICE STDS & TRAINING	76870000	001	TRANSFERS FROM OTHER AGENCY	-	(25,885)	-	19,028	-	607	-	(1,600)	(7,850)
7687	IT FOR POLICE STDS & TRAINING	76870000	020	CURRENT EXPENSES	80	-	(80)	-	-	-	-	-	-
7687	IT FOR POLICE STDS & TRAINING	76870000	037	TECHNOLOGY-HARDWARE	25,145	-	(18,612)	-	(7,850)	(283)	-	1,600	-
7687	IT FOR POLICE STDS & TRAINING	76870000	038	TECHNOLOGY-SOFTWARE	660	-	(336)	-	-	(324)	-	-	-
7689	IT FOR TAX & LAND APPEALS, BOA	76890000	001	TRANSFERS FROM OTHER AGENCY	-	(8,438)	-	7,412	-	1,026	-	0	0
7689	IT FOR TAX & LAND APPEALS, BOA	76890000	020	CURRENT EXPENSES	104	-	(31)	-	-	(73)	-	-	-
7689	IT FOR TAX & LAND APPEALS, BOA	76890000	037	TECHNOLOGY-HARDWARE	309	-	(309)	-	-	-	-	-	-
7689	IT FOR TAX & LAND APPEALS, BOA	76890000	038	TECHNOLOGY-SOFTWARE	8,025	-	(7,072)	-	-	(953)	-	-	-
7695	IT FOR DHHS	76950000	001	TRANSFERS FROM OTHER AGENCY	-	(18,354,096)	-	20,309,761	-	1,228,723	-	(6,139,974)	(2,955,585)
7695	IT FOR DHHS	76950000	020	CURRENT EXPENSES	40,200	-	(29,486)	-	-	(10,831)	-	118	-
7695	IT FOR DHHS	76950000	037	TECHNOLOGY-HARDWARE	1,285,323	-	(1,005,240)	-	(488,731)	38,199	-	170,449	-
7695	IT FOR DHHS	76950000	038	TECHNOLOGY-SOFTWARE	5,186,466	-	(5,090,817)	-	(1,140,309)	(425,962)	-	1,470,622	-
7695	IT FOR DHHS	76950000	039	TELECOMMUNICATIONS	89,000	-	(12,890)	-	(87,884)	11,775	-	-	-
7695	IT FOR DHHS	76950000	046	CONSULTANTS	11,753,107	-	(14,171,328)	-	(1,238,660)	(841,903)	-	4,498,784	-
7696	IT FOR TRANSPORTATION	76960000	001	TRANSFERS FROM OTHER AGENCY	-	(2,542,442)	-	2,697,340	-	168,394	-	(1,186,165)	(862,873)
7696	IT FOR TRANSPORTATION	76960000	020	CURRENT EXPENSES	10,500	-	(11,461)	-	(8)	-	-	969	-
7696	IT FOR TRANSPORTATION	76960000	037	TECHNOLOGY-HARDWARE	422,830	-	(775,250)	-	(270,669)	75,056	-	548,033	-
7696	IT FOR TRANSPORTATION	76960000	038	TECHNOLOGY-SOFTWARE	1,553,112	-	(1,631,487)	-	(543,361)	60,643	-	561,093	-
7696	IT FOR TRANSPORTATION	76960000	039	TELECOMMUNICATIONS	396,000	-	(190,040)	-	-	(205,960)	-	-	-
7696	IT FOR TRANSPORTATION	76960000	046	CONSULTANTS	160,000	-	(89,102)	-	(48,843)	(98,133)	-	76,078	-
7697	IT FOR DEV DISABILITIES COUNCI	76970000	001	TRANSFERS FROM OTHER AGENCY	-	(5,906)	-	5,124	-	782	-	0	0
7697	IT FOR DEV DISABILITIES COUNCI	76970000	020	CURRENT EXPENSES	88	-	(88)	-	-	-	-	-	-
7697	IT FOR DEV DISABILITIES COUNCI	76970000	037	TECHNOLOGY-HARDWARE	3,517	-	(3,489)	-	-	(28)	-	-	-
7697	IT FOR DEV DISABILITIES COUNCI	76970000	038	TECHNOLOGY-SOFTWARE	2,301	-	(1,547)	-	-	(754)	-	-	-
7702	IT FOR EXECUTIVE BRANCH	77020000	001	TRANSFERS FROM OTHER AGENCY	-	(35,278)	-	27,378	-	6,707	-	(0)	(1,194)
7702	IT FOR EXECUTIVE BRANCH	77020000	020	CURRENT EXPENSES	280	-	(103)	-	-	(177)	-	-	-
7702	IT FOR EXECUTIVE BRANCH	77020000	037	TECHNOLOGY-HARDWARE	12,173	-	(7,530)	-	(1,194)	(3,449)	-	-	-
7702	IT FOR EXECUTIVE BRANCH	77020000	038	TECHNOLOGY-SOFTWARE	22,824	-	(19,745)	-	-	(3,079)	-	-	-
7702	IT FOR EXECUTIVE BRANCH	77020000	046	CONSULTANTS	1	-	-	-	-	(1)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	001	TRANSFERS FROM OTHER AGENCY	-	(10,009,013)	-	7,767,674	-	728,484	-	(942,871)	(2,455,725)
7703	CENTRAL IT SERVICES & OPS	77030000	020	CURRENT EXPENSES	39,000	-	(22,063)	-	(313)	(16,624)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	022	RENTS-LEASES OTHER THAN STA	110,068	-	(7,720)	-	(838)	(101,902)	-	392	-
7703	CENTRAL IT SERVICES & OPS	77030000	025	STATE OWNED EQUIPMENT USAGE	30,000	-	(24,931)	-	(119)	(4,950)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	026	ORGANIZATIONAL DUES	16,500	-	(13,500)	-	-	(3,000)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	028	TRANSFERS TO GENERAL SERVIC	750,692	-	(686,540)	-	-	(64,152)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	037	TECHNOLOGY-HARDWARE	2,398,627	-	(2,218,407)	-	(896,664)	494,333	-	222,111	-
7703	CENTRAL IT SERVICES & OPS	77030000	038	TECHNOLOGY-SOFTWARE	5,127,145	-	(3,803,357)	-	(1,076,283)	(862,337)	-	614,832	-
7703	CENTRAL IT SERVICES & OPS	77030000	039	TELECOMMUNICATIONS	272,367	-	(247,884)	-	-	(24,483)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	046	CONSULTANTS	1,038,000	-	(613,636)	-	(438,005)	(41,311)	(35,205)	90,157	-
7703	CENTRAL IT SERVICES & OPS	77030000	049	TRANSFER TO OTHER STATE AGE	11,850	-	(11,850)	-	-	-	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	057	BOOKS PERIODICALS SUBSCRIPT	2,756	-	(155)	-	-	(2,601)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	066	EMPLOYEE TRAINING	210,300	-	(127,839)	-	(43,496)	(54,337)	-	15,372	-
7703	CENTRAL IT SERVICES & OPS	77030000	070	IN STATE TRAVEL REIMBURSEME	24,484	-	(12,395)	-	-	(12,089)	-	-	-
7703	CENTRAL IT SERVICES & OPS	77030000	080	OUT OF STATE TRAVEL REIMB	41,175	-	(6,144)	-	-	(35,031)	-	-	-

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7703	CENTRAL IT SERVICES & OPS	77030000			-	-	-	-	-	-	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	001	TRANSFERS FROM OTHER AGENCY	-	(38,753,370)	-	37,170,967	-	1,644,865	(62,462)	-	-
7708	IT SALARIES AND BENEFITS	77080000	010	PERSONAL SERVICES PERM CLAS	23,096,864	-	(22,494,214)	-	-	(602,650)	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	012	PERSONAL SERVICES UNCLASSIF	1,183,703	-	(1,148,433)	-	-	(35,270)	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	018	OVERTIME	790,898	-	(676,561)	-	-	(114,337)	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	042	ADDITIONAL FRINGE BENEFITS	1,829,162	-	(1,829,162)	-	-	-	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	050	PERSONAL SERVICE TEMP APPOI	474,129	-	(223,823)	-	-	(250,306)	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	059	TEMP FULL TIME	65,212	-	(27,403)	-	-	(37,809)	-	-	-
7708	IT SALARIES AND BENEFITS	77080000	060	BENEFITS	11,620,003	-	(10,995,394)	-	-	(624,609)	-	-	-
8156	UNEMPLOYMENT COMPENSATION	81560000	061	UNEMPLOYMENT COMPENSATION	10,583	-	(10,583)	-	-	-	(0)	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	003	REVOLVING FUNDS	-	(5,219,620)	-	5,849,862	-	606,537	-	2,640,961	3,877,740
5213	STATEWIDE TELECOMMUNICATIONS	52130000	010	PERSONAL SERVICES PERM CLAS	1,081,132	-	(985,188)	-	-	(95,944)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	018	OVERTIME	25,000	-	(25,614)	-	-	614	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	020	CURRENT EXPENSES	10,000	-	(5,335)	-	-	(4,665)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	022	RENTS-LEASES OTHER THAN STA	10,000	-	-	-	-	(10,000)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	028	TRANSFERS TO GENERAL SERVIC	42,148	-	(37,333)	-	-	(4,815)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	037	TECHNOLOGY-HARDWARE	50,000	-	(49,209)	-	-	(22,953)	-	22,162	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	038	TECHNOLOGY-SOFTWARE	20,000	-	(19,881)	-	(2,262)	(271)	-	2,413	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	039	TELECOMMUNICATIONS	3,075,933	-	(2,567,220)	-	(413,908)	(250,863)	-	156,057	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	042	ADDITIONAL FRINGE BENEFITS	81,042	-	(80,093)	-	-	(949)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	046	CONSULTANTS	150,000	-	-	-	(35,585)	(114,415)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	050	PERSONAL SERVICE TEMP APPOI	89,146	-	(45,776)	-	-	(43,370)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	059	TEMP FULL TIME	39,455	-	(42,743)	-	-	3,288	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	060	BENEFITS	530,764	-	(480,195)	-	-	(50,569)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	066	EMPLOYEE TRAINING	10,000	-	(955)	-	-	(9,045)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	070	IN STATE TRAVEL REIMBURSEME	4,000	-	(2,418)	-	-	(1,582)	-	-	-
5213	STATEWIDE TELECOMMUNICATIONS	52130000	080	OUT OF STATE TRAVEL REIMB	1,000	-	-	-	-	(1,000)	-	-	-
1703	17-228-1-XII:A Cyber Sec. Prog	17030000	034	CAPITAL PROJECTS	-	-	-	-	-	-	-	1,059,583	1,059,583
1704	17-228-1-XII:B Enter Workflow	17040000	034	CAPITAL PROJECTS	-	-	(125,405)	-	(113,218)	-	-	1,175,000	936,377
1705	17-228-1-XII:C Statewide Arch	17050000	034	CAPITAL PROJECTS	-	-	-	-	-	-	-	446,250	446,250
1706	17-228-1-XII:D GIS Alignment	17060000	034	CAPITAL PROJECTS	-	-	(132,230)	-	(24,917)	-	-	700,192	543,045
2955	13-195-VIII-A - ENTERPRISE LIC	29550000	034	CAPITAL PROJECTS	-	-	(31,250)	-	(26,279)	-	-	131,224	73,695
5276	15-220-1-IX-A - Enterprise Pro	52760000	034	CAPITAL PROJECTS	-	-	(71,461)	-	(55,655)	-	(1)	127,117	-
5278	15-220-1-IX - C - Enterprise C	52780000	034	CAPITAL PROJECTS	-	-	(276,300)	-	(1,627)	-	-	433,785	155,859
8881	13-195-24-I-PRODUCTIVITY SUITE	88810000	034	CAPITAL PROJECTS	-	-	(494,409)	-	(392,411)	-	-	932,095	45,275
8882	13-195-42-I-BUSINESS ONE STOP	88820000	034	CAPITAL PROJECTS	-	-	(935,046)	-	(430,996)	-	-	2,043,419	677,376
					89,103,996	(88,183,934)	(85,667,154)	84,306,677	(10,711,155)	(20,115)	(97,668)	9,870,154	(1,399,199)



COST ALLOCATION PLAN
2018 – 2019 Biennium



February 23, 2017

Version 6.0

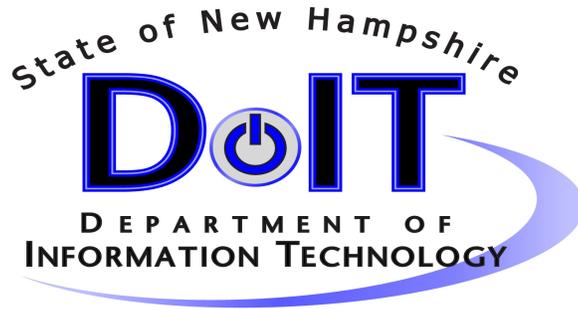


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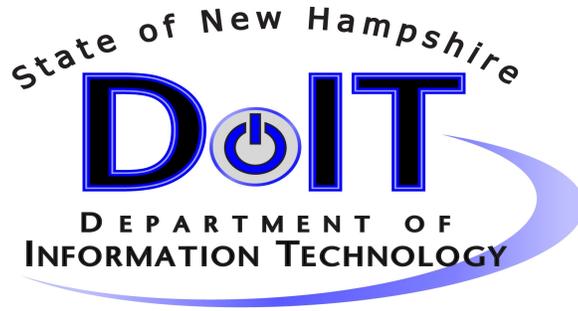
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SECTION I: EXECUTIVE MANAGEMENT

1 Office of the Chief Information Officer (CIO)

Accountable Position No.: 9U387

The Office of the Chief Information Officer (CIO) is responsible for human resources along with the conception, development, implementation, and strategic management of the state of New Hampshire's enterprise technology strategy. The CIO manages the business technology process and ensures that technology efforts and resources support the State's internal and external information technology (IT) needs. The CIO is responsible for protecting agencies' computer-stored files and/or programs from unauthorized access. It is recognized that smaller partner agencies and agencies that have not established a partnership with the Department of Information Technology (DoIT) may require software development assistance. In the event DoIT receives a request from one of these smaller agencies, and funding is available, DoIT staff members with the appropriate combination of skills will be assigned by the CIO to work with these agencies.

Allocation Methods:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

1.01 Information Technology Security Group (ITSG)

Accountable Position No.: 9U383

The IT Security Group (ITSG) is responsible for overseeing IT security (cyber security) to protect networks, systems, and data crucial and strategic to state government. Responsibilities include oversight, coordination, and tracking of security incident responses; remediation and mitigation efforts; identifying and evaluating tools to increase security posture; developing short- and long-term security strategies; researching and developing enterprise security policies, standards, and procedures; reviewing and tracking security standard exception requests; monitoring events and activities to identify vulnerabilities and potential security events; coordinating with vendors conducting security assessments; and identifying emerging technologies to assess potential impact. ITSG maintains a statewide perspective to balance the protection, usability, and supportability of State IT resources. Operational functions are limited to those platforms with statewide impact. For additional agency specific security requirements, ITSG functions in an advisory capacity to the agency Information Security Officers (ISO) or individuals designated with agency information security responsibilities.

Allocation Methods:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

1.02 Bureau of Finance and Administration (BFA)

Accountable Position No.: 41684

The Bureau of Finance and Administration (BFA) is responsible for budgeting, purchasing, accounts payable, financial management, cost allocation, and administration for DoIT. BFA also provides support for information technology purchasing for the Executive Branch agencies.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

SECTION II: AGENCY SOFTWARE DIVISION (ASD)

Accountable Position No.: 9U576

2 Agency Software Division (ASD)

The Agency Software Division (ASD) provides State agencies with business and technology consulting services to define and quantify business opportunities as a basis for developing and implementing quality, timely software solutions for Executive Branch agencies that have funded application software development positions. While the primary focus is application support, agency liaisons are available to facilitate communication between partner agencies and the service areas provided by DoIT.

The ASD Director's Office provides project management and project facilitation for software development information technology projects that cross agency and/or DoIT divisional boundaries. The focus of the ASD Director's Office management staff is to help improve the success of projects by using project management techniques that help balance quality, cost, and time constraints inherently found in software development projects; provide a better understanding of potential project risks and how to mitigate them; improve communications among project stakeholders; track and control deliverables; and make more efficient use of limited resources.

In addition to the agencies with sections defined below, ASD provides support and oversight for funded software development projects for the Office of Energy and Planning, New Hampshire Fish and Game, and New Hampshire Lottery Commission, the Departments of Administrative Services, Justice, Insurance, Cultural Resources, Resources and Economic Development, and other Executive Branch agencies.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01 Department of Health and Human Services Applications (DHHS)

Accountable Position No.: 10222

The DoIT team for the Department of Health and Human Services (DHHS) provides software maintenance, development, and support for custom application systems used throughout DHHS.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs

- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.01 Division of Elderly and Adult Services (DEAS) Options

Accountable Position No.: 16447

The Division of Elderly and Adult Services (DEAS) Options system provides DEAS with functionality that includes processing for intakes (protective and non-protective), a framework for client assessment and case tracking (adult protection and case management), service authorization, provider enrollment, provider payments and invoice processing, and operational reporting. DEAS Options also includes the Social Services Authorization and Payment System (Forms 502/506), National Aging Program Information System (NAPIS), and Adult Protection System.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.02 New England Child Support Enforcement System (NECSSES)

Accountable Position No.: 10222

The New England Child Support Enforcement System (NECSSES) is an automated system utilized by the Division of Child Support Services' (DCSS) to ensure applicants receive assistance in obtaining both financial and medical support from the non-custodial parent (NCP). NECSSES is used to assist in locating the NCP, establishing paternity and support for the dependents, and enforcing those obligations. The New England Child Support Enforcement System was developed to ensure improved program performance and complete compliance with federal regulations. NECSSES provides comprehensive child support functionality through the following nine major subsystems: Case Initiation, Case Management, Locate, Establishment, Enforcement, Financial Management, Interstate, Management Reporting, and Operational Reporting.

Allocation Method:

- Office Allocation

- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.03 NH Bridges

Accountable Position No.: 15501

The NH Bridges System provides the Division for Juvenile Justice Services (DJJS) and the Division for Children, Youth and Families (DCYF) with a child welfare case management system that meets the federal Adoption and Foster Care Analysis and Reporting System's (AFCARS) requirements, the National Child Abuse and Neglect Data System's (NCANDS) requirements, the National Youth in Transition DB (NYTYD), and the Statewide Automated Child Welfare Information System's (SACWIS) requirements. The system also issues provider payments for childcare, medical transportation, and training services, supporting the Data Management Unit (DMU). These payments are done through paper checks and via Electronic Funds Transfer through Citizen Bank's ACH unit. NH Bridges interfaces with other State systems including the New HEIGHTS eligibility management system, the NH FIRST (NHF) financial system, the Department of Education's (DOE's) Special Education Information System (SPEDIS), the Division of Child Support Services, and the New England Child Support Enforcement System (NECSES). The NH Bridges Development staff also support the Batch Report Scheduler application, Checkwriter, Electronic Billing (a web application for providers to submit claims), and the Data Information Systems application.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.04 Behavioral Health Systems (BH Systems)

Accountable Position No.: 16447

The community-based, Care Systems group provides application and program support for the Bureaus of Behavioral Health, Developmental

Services, Elderly and Adult Services, Special Medical Services, the Glenclyff Home, and New Hampshire Hospital. These applications include the Hospital Information System (HIS), the Glenclyff Patient Care System (PathLinks), Automated Nurse Staffing Office System (ANSOS), the Inventory Tracking System (ITS), the Multiple Offender Program system (MOP), Waiver Tracking, Rehabilitation Tracking System (RHB), the Preadmission Screening and Annual Resident Review System (PASARR), and OPTIONS – Social Services, Adult Protective Services, and Long Term Care.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.05 Division of Public Health Services (DPHS), formerly OCPH Systems

Accountable Position No.: 12367

The DoIT team for the Division of Public Health Services (DPHS) Systems supports applications used within the Division of Public Health Services. These applications include the Women, Infants and Children (WIC) system, the Laboratory Information Testing System (LITS), Client Data Form (CDF), Preschool Vision and Hearing (PVH), the Breast and Cervical Cancer invoice processing application, the Radiological Administration Data System (RADS), and the new Laboratory Information Management System (LIMS). In some cases DoIT does not directly support the application, but does indirectly provide support to vendors managing the applications.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.06 Medicaid Management Information System (MMIS)

Accountable Position No.: 12389

The DoIT team for the Medicaid Management Information System (MMIS) provides application and program support for the Office of Medicaid Planning Bureau (OMPB). The Medicaid Management Information System/New Hampshire Automated Information Management System (MMIS/NHAIM) is the State's Medicaid system. It processes medical claims submitted by providers and either pays or denies payment on those claims after adjudication.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.01.07 New HEIGHTS

Accountable Position No.: 40966

New HEIGHTS is the Department of Health and Human Services' automated eligibility management and benefit issuance system for approximately 100 different programs including the Temporary Assistance for Needy Families (TANF) program, Medicaid, Food Stamps, Child Care, Foster Care, Adoption Subsidy, Employment and Training Services, and the State's supplemental public assistance programs (Old Age Assistance, Aid to the Needy Blind, and Aid to the Permanently and Totally Disabled). This system also serves as the basis for a consolidated, department-wide intake system. New HEIGHTS supports data exchanges with partners outside DHHS including, but not limited to, Social Security Administration (SSA), New Hampshire Employment Security (NHES), and the Centers for Medicare and Medicaid Services (CMS).

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.02 Department of Safety (DOS)

Accountable Position No.: 10655

The DoIT team at the Department of Safety (DOS) provides software maintenance, development, and support for custom application systems used throughout DOS by the Office of the Commissioner and the Divisions of Administration, Emergency Services and Communications, Fire Safety, Fire Standards and Training, Homeland Security and Emergency Management, Motor Vehicles, and State Police. The Application Software Division at Safety also interfaces with the various Safety divisions and vendors to provide commercial, off-the-shelf (COTS) software where available and to hire outside consultants for those instances where DOS employees do not have the skills or time available to meet user needs.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.03 New Hampshire Employment Security (NHES)

Accountable Position No.: 11265

The DoIT team at New Hampshire Employment Security (NHES) is responsible for the maintenance, development, and support of software used by the agency to manage program initiatives. This includes employment and career-related services, labor market information, paying unemployment compensation benefits, and collecting the tax that fund these payments.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.04 Department of Transportation (DOT)

Accountable Position No.: 20089

The Department of Information Technology (DoIT) team at the Department of Transportation (DOT) is responsible for providing, managing, and maintaining information technology solutions with the supporting infrastructure that includes two data centers. The overall mission of the group is to provide quality information technology services that meet DOT's requirements for reliable access

to data, project support, and the Transportation Management Center's unique incident management needs. The DoIT team at DOT strives to achieve reliable operation of existing systems to ensure stability; responsive implementation of new systems to ensure process improvement; and responsible planning to ensure continuity, consistency, and cost efficiency. DoIT's support services to DOT must respond to its continuous need to maximize the use of technology information solutions in an effort to ensure efficiency while meeting increased demands of the transportation system. These services include support for Access, mainframe, data warehouse, Computer-Aided Design and Drafting (CADD), Geographic Information Systems (GIS), asset, fleet, financial, and other systems focused on specific Departmental requirements.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.05 Department of Revenue Administration (DRA)

Accountable Position No.: 40775

The DoIT team at the Department of Revenue Administration (DRA) provides software maintenance, development, and support for various application systems including the Tax Information Management System (TIMS), Communications Service Tax (CST), Timber Tax, Gravel Tax, Tobacco Tax, Smokeless Tobacco Tax, e-File, 2-D Bar Code, Low and Moderate Income Homeowners Tax Relief, Electricity Consumption Tax, Nuclear Property Tax, Utility Property Tax, Private Car Tax, Railroad Tax, and the Gas and Electric Tax. Additionally, this team is involved in supporting the implementation of several capital budget improvement initiatives including a Geographic Information System (GIS), business intelligence solution and document imaging including optical character recognition. Users of these system applications include the general public, towns and municipalities, and DRA staff.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.06 Department of Environmental Services (DES)

Accountable Position No.: 42124

The DoIT team at the Department of Environmental Services (DES) provides business analysis, application development, systems maintenance, and project management services in support of DES's information management needs. The primary DES business units are the Office of the Commissioner, the Air Resources Division, the Waste Management Division, and the Water Division. The range of functions carried out by DES includes accounting, cost recovery, cost reimbursement, permitting, environmental compliance and enforcement, monitoring, document management, licensing/registration, education/outreach, and technical assistance. The Agency Software Division group at DES also provides Geographic Information Systems (GIS) support across DES. The GIS Program offers computer mapping and spatial analysis services at an enterprise level as well as providing direct technical support to more than eighty DES staff with GIS software on their desktop.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.07 Department of Corrections (DOC)

Accountable Position No.: 12956

The DoIT team at the Department of Corrections (DOC) provides business analysis, application development, system maintenance, and project management services in support of the Department's information management needs. DOC business units include Administration, the Commissioner's Office, Adult Parole Board, Community Corrections, Correctional Industries, Field Services, Forensic and Medical Services, the Public Information Office, and Victim Services.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.08 Department of Education (DOE)

Accountable Position No.: 18877

The DoIT team at the Department of Education (DOE) provides business analysis, application development, system maintenance, and project management services in support of DOE's information management needs. This includes supporting the program needs of the Commissioner and the Divisions of Instruction, Program Support, Adult Learning and Rehabilitation, Higher Education, and the DOE Business Office.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.09 Liquor Commission (NHLC)

Accountable Position No.: 43153

The DoIT team at the New Hampshire Liquor Commission (NHLC) provides business analysis, application development, system maintenance, and project management services in support of the Commission's information management needs. NHLC business units include Enforcement and Licensing, Marketing and Sales, and Administrative Services.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.10 Public Utilities Commission (PUC)

Accountable Position No.: 19600

The DoIT team at the New Hampshire Public Utilities Commission (PUC) provides business analysis, application development, system maintenance, and project management services in support of the Commission's information management needs. The PUC business divisions include Legal, Audit, Consumer Affairs, Safety, including Security, Telecommunications, Electric, Sustainable Energy, Gas and Water and Administration. The Energy Efficiency &

Sustainable Energy Board (EESB) and the Office of Consumer Advocate are administratively attached to the PUC.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.11 Department of Labor (DOL)

Accountable Position No.: 30042

The DoIT team at the Department of Labor (DOL) provides business analysis, application development, system maintenance, and project management services in support of DOL's information management needs. DOL business units supported include Administration, Workers' Compensation Employer Coverage, Workers' Compensation Claims, Workers' Compensation Self-Insured Regulation, Employee Leasing Regulation, Workplace Safety, Boiler and Elevator Inspection, Wage & Hour Inspection, Wage Claims and Whistleblower Claims, and Vocational Rehabilitation Certification.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

2.12 Banking Commission (BC)

Accountable Position No.: 43651

The DoIT team at the Bank Commission (BC) provides business analysis, application development, system administration and maintenance, project management, and technical support services in support of the Commission's information management and technology needs. This includes managing and fulfilling the development and technology needs of the Office of the Commissioner and the Divisions of Banking, Consumer Credit, Legal, and Operations.

Allocation Method:

- Office Allocation

- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

SECTION III: OPERATIONS DIVISION

Accountable Position No.: 16515

3 Operations Division (OPS)

The Operations Division (OPS) ensures that the information technology servers, mainframe servers, networks, data center facilities, operating systems, and database software are ready to support the needs of Executive Branch agencies.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

3.01 Database Administration (DBA)

Accountable Position No.: 16515

The responsibilities of the Database Administration (DBA) group include support for database operations, including security and data access, data backup, data recovery, and database standards. This group also provides support by reviewing database design models, maintaining existing databases, and overseeing the implementation of new databases. The systems supported by this unit facilitate data retrieval activities.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

3.02 Data Center Administration (DCA)

Accountable Position No.: 19836

The responsibilities of the Data Center Administration (DCA) unit are to maintain and support the online transaction applications, maintain secure access to the mainframe systems, print and distribute reports, provide backups to all systems, and provide weekend support as needed. Other items of support are the Payroll system, with printing and folding of the checks for State employees, and payments to the vendors. Most of the State's legacy systems are running on the

mainframes that are supported by the Systems Administration group, including legacy systems for DOS, NHES, DAS, DHHS, DRA, and DOT.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

3.03 *Systems Administration (SysAdmin)*

Accountable Position No.: 12429

Systems Administration (SysAdmin) provides high-quality, timely support for multi-platform production and development systems on UNIX, LINUX, Windows 2000 and 2003, WANG Systems, IBM mainframes, and the Virtual Environment. These systems support the processes that meet our customers' information requirements. This team provides both hardware and software support for these environments. In order to maintain a high level of system uptime, this team also prepares, installs, and manages client agencies' servers and systems. Systems Administration works very closely with the Technical Support Services and Agency Software Divisions to ensure that the customers are supported during the hours needed.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

3.04 *Network Operations Division (NTW)*

Accountable Position No.: 41132

The Network Operations (NTW) Division is responsible for secure data network communications throughout State government. NTW maintains the end-to-end cabling, hubs, switches, routers, firewalls, and related local- and wide-area network (LAN/WAN) equipment that transports data among State agencies. NTW defines data communication standards for LAN/WAN hardware and coordinates TCP/IP addressing for all State agencies. NTW maintains the security infrastructure of firewalls, encryption devices, intrusion detection, remote access, and virtual private networks. NTW provides architectural leadership and future

vision for State enterprise network connectivity. NTW monitors the network infrastructure to proactively avert problems and react to telecommunications outages in a timely manner.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

3.05 *Telecommunications*

Accountable Position No.: 19836

Telecommunications primary mission is to provide affordable communication services at the lowest possible cost to State agencies, enhance current services, and satisfy demand for technological advancements. Our services include Phone, Voice Mail, VoIP, Cabling, Data and Fiber.

Allocation Method:

- Revolving Fund

SECTION IV: TECHNICAL SUPPORT SERVICES DIVISION

4 Technical Support Services Division (TSS)

Accountable Position No.: 16614

The Technical Support Services Division (TSS) assists customers in each partner agency to meet their goals by providing end-to-end information technology services.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

4.01 *Groupware Support Services (GSS)*

Accountable Position No.: 18296

Groupware Support Services (GSS) provides installation, support, and maintenance for multiple local area networks (LANs). These LANs provide access to mission-critical data and communication tools required to meet its customers' daily business needs. GSS provides support for enterprise-level services including file and print, e-mail, anti-virus, anti-spam and network security, software distribution, web content filtering, and core network services including domain-naming services (DNS), Dynamic Host Configuration Protocol (DHCP), and Windows domain and active directory authentication.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

4.02 *Help Desk Services (HDS)*

Accountable Position No.: 10256

Help Desk Services (HDS) provides a centralized, single point of contact for the delivery of support services to Executive Branch State employees. HDS utilizes an industry standard Information Technology Infrastructure Library (ITIL) escalation procedure to assist in the identification, routing, and resolution of

technical requests in support of our agency customers and the DoIT team. HDS strives to limit redundancies, enhance service delivery, centralize common services, and manage information technology costs through continual process improvement. HDS supports the collection and delivery of customer satisfaction metrics for DoIT Customer Relationship Management as well as managing vendor Help Desk contracts.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

4.03 *Regional Support Services (RSS)*

Accountable Position No.: 16612

Regional Support Services (RSS) provides onsite and remote technical configuration, support, and maintenance for customers' personal computers (PCs), laptops, printers, and other desktop-related peripherals. RSS also provides software distribution services and support of enterprise applications. Its goal is to ensure that PCs, mobile technology, and peripherals are available to meet the customers' business needs. RSS assesses new technologies; reviews and implements desktop policies and standards; and provides location management, asset trading, warranty repair, and imaging solutions.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

SECTION V: WEB SERVICES DIVISION

5 Web Services Division (WSD)

Accountable Position No.: 11408

The Web Services Division (WSD) leverages web-based technology to provide interactive access to the State's resources by New Hampshire citizens, business partners, students, and the general public. Services include working with Executive Branch agencies to create an online presence and common identity for all State web pages; promoting e-Government by designing and providing online services for agencies to efficiently and effectively meet their needs; and providing e-commerce consulting, management, and support.

Allocation Method:

- Office Allocation
- Direct Charge to Benefiting State Agencies/Programs
- Daily Time Reports
- Infrastructure Statistics
- Agency PC Counts
- Square Footage
- Work Stations

5.01 E-Government (EGOV)

Accountable Position No.: 19864

E-Government (EGOV) provides administration and support to enterprise applications such as online licensing and e-Commerce. These applications allow agencies to provide real-time transactions to their constituents, which results in reduced costs and greater efficiencies of operations.

5.02 Web Application Development (WAD)

Accountable Position No.: 41316

Web Application Development (WAD) provides web infrastructure design, application development, and application security for agencies, which allows the agencies to communicate, transact business, or collect data from their constituents.

5.03 Web Content Management (WCM)

Accountable Position No.: 20439

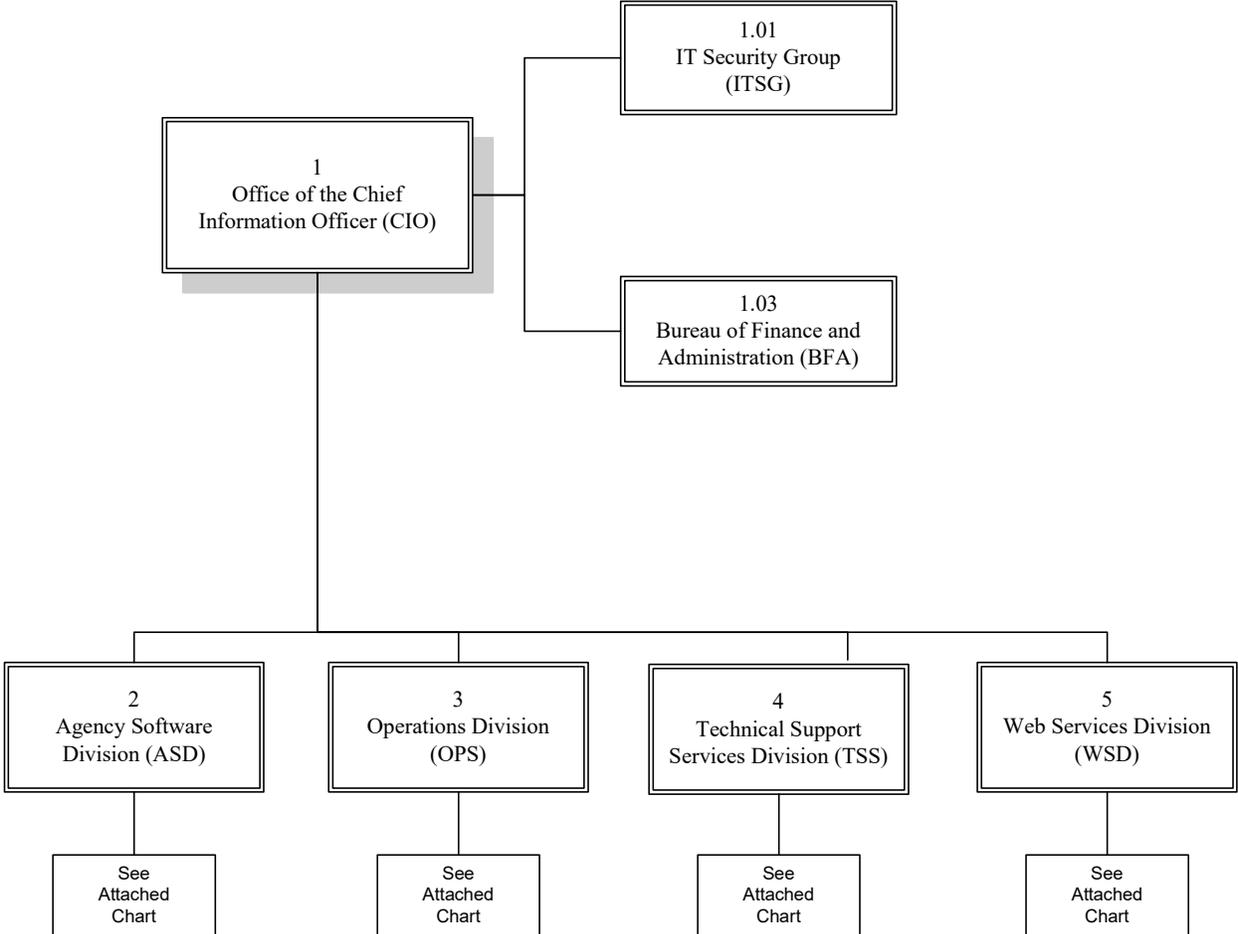
Web Content Management (WCM) works with State agencies to create a better online presence through the development of static and dynamic web sites. The team designs the graphic user interfaces that the public sees and uses to access state of New Hampshire information. They manage enterprise web sites such as the NH.Gov portal site and provide day-to-day operational support to other State agencies in the management of the content on their web sites.

5.04 *Web Infrastructure (WI)*

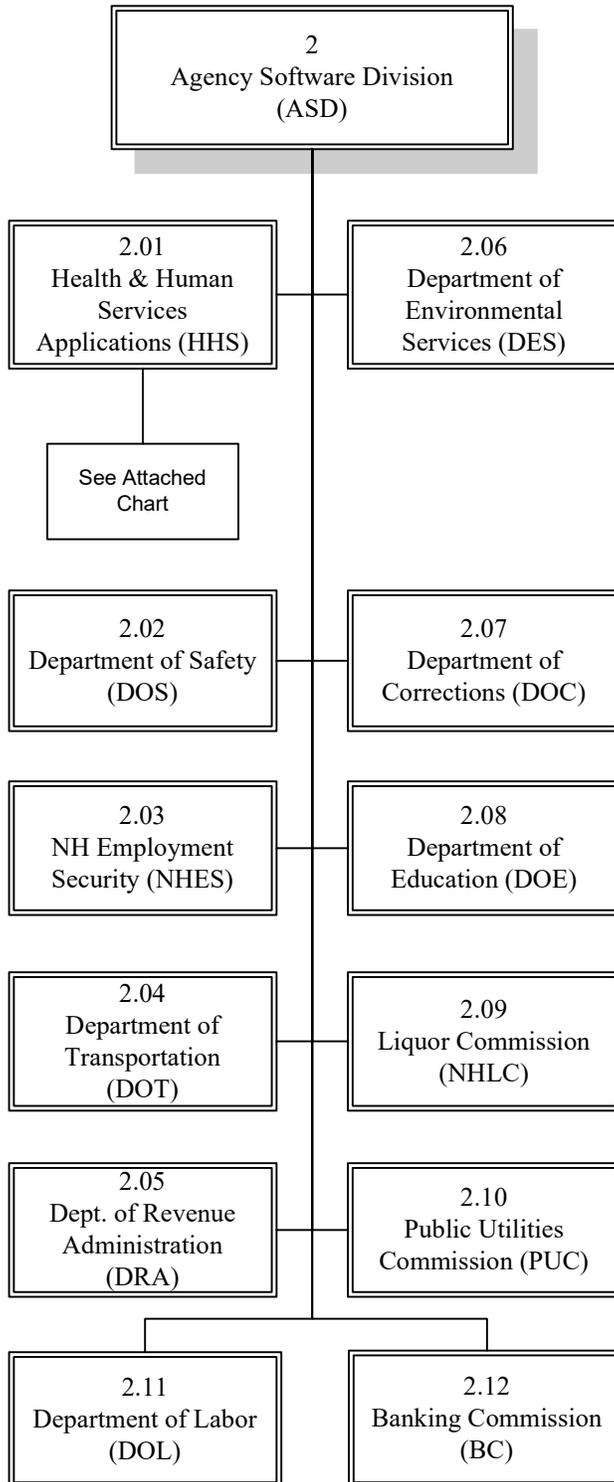
Accountable Position No.: 41139

The Web Infrastructure (WI) team is responsible for the technical and security architecture of the state of New Hampshire's web environments. The team manages the proxy and web hosting environment for all state of New Hampshire enterprise servers, reviews and approves web-application infrastructure design, and enforces web-application and database security requirements.

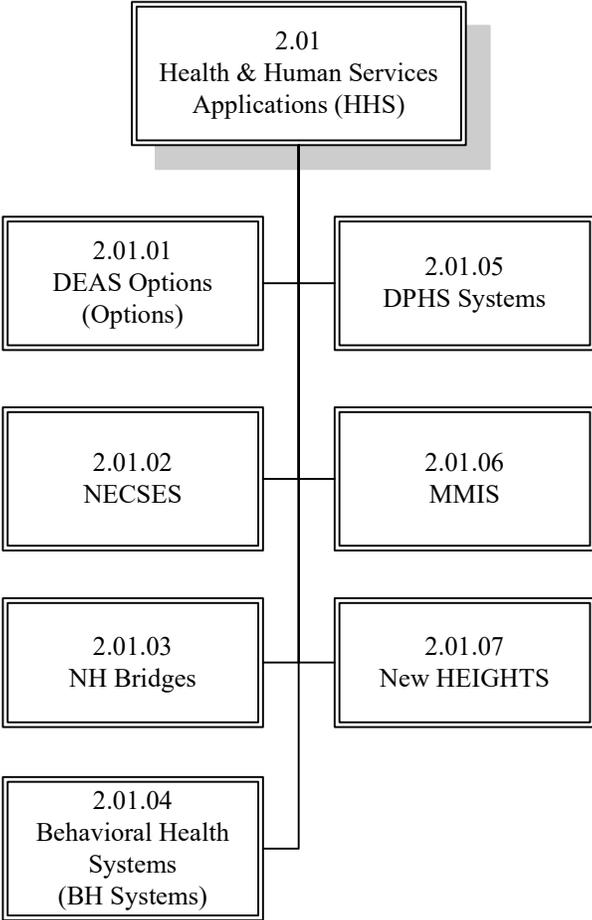
ORGANIZATION CHART
DEPARTMENT OF INFORMATION TECHNOLOGY



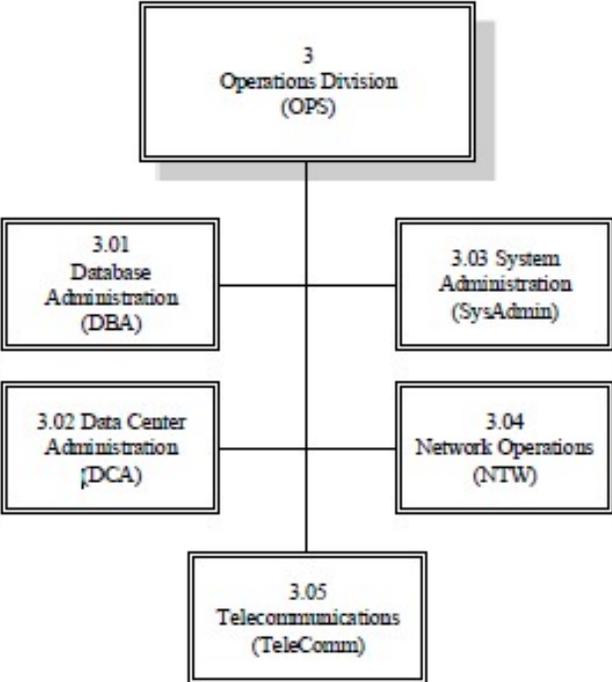
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DEPARTMENT OF INFORMATION TECHNOLOGY



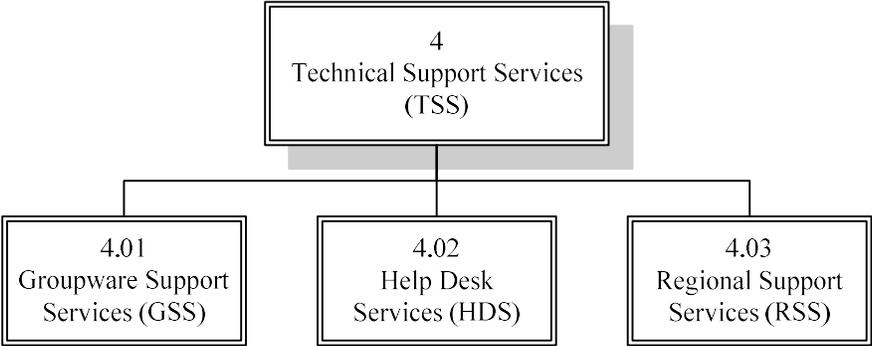
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DEPARTMENT OF INFORMATION TECHNOLOGY



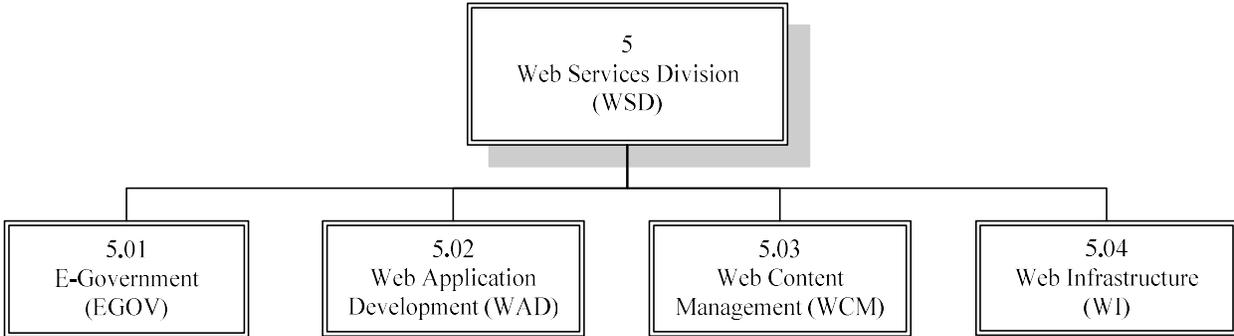
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DEPARTMENT OF INFORMATION TECHNOLOGY



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DEPARTMENT OF INFORMATION TECHNOLOGY



ORGANIZATION CHART
DEPARTMENT OF INFORMATION TECHNOLOGY



PUBLIC WORKS

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DIVISION OF PUBLIC WORKS DESIGN AND CONSTRUCTION
SECTION INDEX**

Public Works Design and Construction Overview	PW-1
2019 Income Statement	PW-2
2015 - 2019 Comparative Income Statement	PW-3
2019 Statement of Appropriations	PW-4

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DIVISION OF PUBLIC WORKS DESIGN AND CONSTRUCTION**

The Division of Public Works Design and Construction (DPW) operates within the Department of Administrative Services, pursuant to RSA 21-I:12. DPW is responsible for the coordination and design of construction to meet the needs of the State agencies. The DPW bills agencies the cost of direct staff salary and benefits for services provided, including an indirect cost rate, which is recalculated annually to account for actual costs. The net loss in FY 2019 is a result of the Bureau only recovering non-general funds.

Enclosed is an Income Statement and Appropriation Statement for FY 2019.

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DIVISION OF PUBLIC WORKS DESIGN AND CONSTRUCTION
INCOME STATEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

REVENUES:	
TRANSFERS FROM OTHER AGENCIES	1,064,873
TOTAL REVENUES	<u>1,064,873</u>
EXPENDITURES:	
PERSONAL SERVICES PERM CLASS	1,525,214
OVERTIME	50,972
CURRENT EXPENSES	45,029
RENT	1,446
STATE OWED EQUIPMENT USAGE	1,223
EQUIPMENT NEW REPLACEMENT	1,905
TECHNOLOGY-HARDWARE	-
TECHNOLOGY-SOFTWARE	2,580
TELECOMMUNICATIONS	18,688
TRANSFER TO OTHER STATE AGENCIES	16,248
PERSONAL SERVICES TEMP	304,520
TEMP FULL TIME	-
BENEFITS	793,843
IN STATE TRAVEL REIMBURSE	3,515
OUT OF STATE TRAVEL REIMBURSE	-
CONTRACTS FOR OP SERVICES	-
TOTAL EXPENDITURES	2,765,180
EXCESS REVENUES OVER/(UNDER)	<u><u>(1,700,307)</u></u>

**DEPT. OF ADMINISTRATIVE SERVICES
2021 STATEWIDE COST ALLOCATION PLAN
DIVISION OF PUBLIC WORKS DESIGN AND CONSTRUCTION
COMPARATIVE INCOME STATEMENT
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 - 2019**

	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
REVENUES:					
TRANSFERS FROM OTHER AGENCIES	1,064,873	957,358	682,296	803,218	741,782
TOTAL REVENUES	<u>1,064,873</u>	<u>957,358</u>	<u>682,296</u>	<u>803,218</u>	<u>741,782</u>
EXPENDITURES:					
PERSONAL SERVICES PERM CLASS	1,525,214	1,508,788	1,416,392	1,373,670	1,459,606
OVERTIME	50,972	35,340	12,810	9,646	20,308
CURRENT EXPENSES	45,029	40,180	40,263	35,330	38,679
RENT	1,446	1,090	1,432	1,237	1,443
STATE OWED EQUIPMENT USAGE	1,223	1,236	2,001	3,532	3,616
EQUIPMENT NEW REPLACEMENT	1,905	42,933	36,252	16,803	-
TECHNOLOGY-HARDWARE	-	-	-	1,760	106
TECHNOLOGY-SOFTWARE	2,580	2,591	1,998	2,311	4,121
TELECOMMUNICATIONS	18,688	18,157	17,850	18,040	13,778
TRANSFER TO OTHER STATE AGENCIES	16,248	16,512	19,658	16,248	14,894
PERSONAL SERVICES TEMP	304,520	179,962	137,023	122,479	113,702
TEMP FULL TIME	-	-	-	-	-
BENEFITS	793,842.78	732,047	680,412	652,527	681,524
IN STATE TRAVEL REIMBURSE	3,515	1,616	356	959	564
OUT OF STATE TRAVEL REIMBURSE	-	-	-	-	-
CONTRACTS FOR OP SERVICES	-	-	2,925	2,360	2,607
TOTAL EXPENDITURES	<u>2,765,180</u>	<u>2,580,453</u>	<u>2,369,373</u>	<u>2,256,901</u>	<u>2,354,948</u>
EXCESS REVENUES OVER/(UNDER)	<u>(1,700,307)</u>	<u>(1,623,095)</u>	<u>(1,687,077)</u>	<u>(1,453,684)</u>	<u>(1,613,166)</u>
Balance Forward from previous FY	410	-	36,714	198	40,924
General Funded	2,069,969	1,705,117	1,997,973	1,936,783	1,838,067
Encumbrances	(154)	(410)	(349)	(36,714)	(198)
Transfers	1,905	(35,444)	(179,629)	(159,893)	(102,172)
Lapses	(371,823)	(46,169)	(167,632)	(286,690)	(163,455)
Available Balance Per Appropriation Statement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

DEPT. OF ADMINISTRATIVE SERVICES
 2021 STATEWIDE COST ALLOCATION PLAN
 DIVISION OF PUBLIC WORKS DESIGN AND CONSTRUCTION
 STATEMENT OF APPROPRIATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Report Date: 07/24/2019
 Begin Period Date: 07/01/2018
 End Period Date: 06/30/2019

<u>Accounting</u>	<u>Accounting Unit Description</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>	<u>Encumbr</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance</u>	<u>Available</u>
51410000	PUBLIC WORKS DESIGN & CONSTRC	009	AGENCY INCOME	0	(919,248)	0	1,064,873	0	0	(145,625)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	010	PERSONAL SERVICES PERM CLAS	1,684,021	0	(1,525,214)	0	0	(42,000)	(116,807)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	018	OVERTIME	34,000	0	(50,972)	0	0	22,000	(5,028)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	020	CURRENT EXPENSES	51,480	0	(45,029)	0	0	(3,000)	(3,451)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	022	RENTS-LEASES OTHER THAN STA	1,600	0	(1,446)	0	(154)	0	(410)	410	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	025	STATE OWNED EQUIPMENT USAGE	3,900	0	(1,223)	0	0	0	(2,677)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	030	EQUIPMENT NEW REPLACEMENT	0	0	(1,905)	0	0	1,905	0	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	038	TECHNOLOGY-SOFTWARE	3,000	0	(2,580)	0	0	0	(420)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	039	TELECOMMUNICATIONS	28,400	0	(18,688)	0	0	0	(9,712)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	049	TRANSFER TO OTHER STATE AGE	18,500	0	(16,248)	0	0	0	(2,252)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	050	PERSONAL SERVICE TEMP APPOI	290,338	0	(304,520)	0	0	20,000	(5,819)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	060	BENEFITS	872,028	0	(793,843)	0	0	0	(78,185)	0	0
51410000	PUBLIC WORKS DESIGN & CONSTRC	070	IN STATE TRAVEL REIMBURSEME	1,950	0	(3,515)	0	0	3,000	(1,435)	0	0
				2,989,217	(919,248)	(2,765,180)	1,064,873	(154)	1,905	(371,823)	410	0

SURPLUS DISTRIBUTION

STATE OF NEW HAMPSHIRE
2021 Statewide Cost Allocation Plan
SURPLUS DISTRIBUTION - SECTION INDEX

Surplus Distribution Overview	SP-1
FY19 Income Statement	SP-2
Comparative Income Statement	SP-3
Expenditures by Class	SP-4
FY19 Statement of Appropriation	SP-5

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
SURPLUS DISTRIBUTION**

Pursuant to RSA 21-I: 12 the Surplus Distribution Section operates within the Department of Administrative Services. Surplus is responsible for the collection of surpluses, or donated commodities of any kind made available for distribution to the State by any Department, Division, or agency of the United States government or by any other source. Upon receipt of such items, fair and equitable charges are assessed against recipients receiving any donated surpluses from the Surplus Distribution Section.

Enclosed are an Income Statement, Comparative Income Statement, and Appropriation Statement for Fiscal Year 2019.

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
SURPLUS DISTRIBUTION
INCOME STATEMENT FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Revenue		310,950
Expenditures:		
OVERTIME	6,579	
CURRENT EXPENSES	15,515	
RENTS-LEASES OTHER THAN STA	770	
HEAT ELECTRICITY WATER	7,678	
MAINT OTHER THAN BUILD-GRN	0	
EQUIPMENT NEW REPLACEMENT	0	
TELECOMMUNICATIONS	2,700	
INDIRECT COSTS	8,100	
ADDITIONAL FRINGE BENEFITS	4,000	
OWN FORCES MAINT BUILD-GRN	588	
CONTRACTUAL MAINT BUILD-GRN	414	
TRANSFER TO OTHER STATE AGE	80,186	
TEMP FULL TIME	38,596	
BENEFITS	38,131	
CONTRACTS FOR OP SERVICES	1,348	
Total Expenditures		204,603
Net Income		106,347

STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
SURPLUS DISTRIBUTION
COMPARATIVE INCOME STATEMENT FOR THE FISCAL YEARS ENDED June 30, 2014 - 2019

	FY19	FY18	FY17	FY16	FY15
Sales	310,950	297,480	295,909	229,367	179,986
Gross Profit	310,950	297,480	295,909	229,367	179,986
Operating Expenses					
Overtime	6,579	7,090	7,945	7,092	4,423
Current Expenses	15,515	11,789	23,448	6,083	9,464
Rents	770	680	523	575	628
Utilities	7,678	6,185	5,165	4,779	6,363
Equipment	-	-	-	-	-
Telecommunications	2,700	2,809	4,420	3,923	2,020
Indirect Costs	8,100	6,868	-	-	-
Additional Fringe Benefits	4,000	2,668	2,174	3,606	2,853
Repairs & Maintenance	588	447	37	-	804
Contractual Maintenance	414	1,355	1,992	717	826
Transfer to Other St Agencies	80,186	74,576	83,940	76,896	81,001
Temp Full Time	38,596	37,718	29,786	38,808	41,095
Benefits	38,131	36,085	31,073	32,212	34,063
Contracts for Op Services	1,348	1,466	1,736	1,727	1,632
Total Expenses	204,603	189,734	192,239	176,418	185,172
Net Income	106,347	107,746	103,670	52,949	(5,186)
Balance Forward from previous FY	120,919	277,674	174,109	121,160	126,346
Encumbrances	(35)	-	(105)	-	(52)
Lapses	-	(264,500)	-	-	-
Transfers	-	-	-	-	-
Available Balance Per Appropriation Statement	227,231	120,919	277,674	174,109	121,108

**Surplus Distribution
Expenditure by Class
FY 2019**

Agency/Acty/AU	Class	Exp Acct	GL Detail	Amount
014-1497-81600-001	49	500294 04	GL Murphy & Wright Q1 Sal & Bene 10/31/18 JE	21,464.98
014-1497-81600-001	49	500294 06	GL Surplus Property Qtr 2 S&B 12/31/18 JE	18,646.75
014-1497-81600-001	49	500294 09	GL Qtr 3 Salary & Benefits 03/31/19 JE	21,541.90
014-1497-81600-001	49	500294 12	GL Qtr 4 S&B Surplus Property 06/30/19 JE	18,532.73
Total				80,186.36

DEPT. OF ADMINISTRATIVE SERVICES
 2021 STATEWIDE COST ALLOCATION PLAN
 DIVISION OF PUBLIC WORKS DESIGN AND CONSTRUCTION
 STATEMENT OF APPROPRIATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Report Date: 07/24/2019
 Begin Period Date: 07/01/2018
 End Period Date: 06/30/2019

Agency: Department of Administrative Services
 Bureau/Division: Procurement and Support Services

Org	Org Code	Class	Class Desc	Approp	Est Rev	Expend	Revenue	Encumbr	Transfers	Lapsed	Balance	Available
8160	SURPLUS PROPERTY ESCROW ACCT	003	REVOLVING FUNDS	0.00	-239,062.00	0.00	310,949.52	0.00	34,528.63	0.00	120,919.44	227,335.59
8160	SURPLUS PROPERTY ESCROW ACCT	018	OVERTIME	7,700.00	0.00	-6,578.55	0.00	0.00	-1,121.45	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	020	CURRENT EXPENSES	9,500.00	0.00	-15,514.54	0.00	0.00	6,014.54	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	022	RENTS-LEASES OTHER THAN STA	700.00	0.00	-769.60	0.00	-35.00	0.00	0.00	104.60	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	023	HEAT ELECTRICITY WATER	8,300.00	0.00	-7,677.73	0.00	0.00	-622.27	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	024	MAINT OTHER THAN BUILD-GRN	20.00	0.00	0.00	0.00	0.00	-20.00	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	030	EQUIPMENT NEW REPLACEMENT	25,000.00	0.00	0.00	0.00	0.00	-25,000.00	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	039	TELECOMMUNICATIONS	4,795.00	0.00	-2,699.67	0.00	0.00	-2,095.33	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	040	INDIRECT COSTS	8,100.00	0.00	-8,100.00	0.00	0.00	0.00	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	042	ADDITIONAL FRINGE BENEFITS	6,300.00	0.00	-4,000.00	0.00	0.00	-2,300.00	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	047	OWN FORCES MAINT BUILD-GRN	1,000.00	0.00	-588.02	0.00	0.00	-411.98	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	048	CONTRACTUAL MAINT BUILD-GRN	2,500.00	0.00	-414.00	0.00	0.00	-2,086.00	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	049	TRANSFER TO OTHER STATE AGE	86,250.00	0.00	-80,186.36	0.00	0.00	-6,063.64	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	059	TEMP FULL TIME	38,950.00	0.00	-38,595.59	0.00	0.00	-354.41	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	060	BENEFITS	37,256.00	0.00	-38,131.16	0.00	0.00	875.16	0.00	0.00	0.00
8160	SURPLUS PROPERTY ESCROW ACCT	103	CONTRACTS FOR OP SERVICES	2,691.00	0.00	-1,347.75	0.00	0.00	-1,343.25	0.00	0.00	0.00
				282,708.00	-239,062.00	-204,602.97	310,949.52	-35.00	0.00	0.00	121,024.04	227,335.59

SELF INSURANCE

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
SELF INSURANCE - SECTION INDEX**

Self Insurance - Overview	SI-1
CY 2019 Working Rates	SI-2
CAFR Documentation	SI-3
Statement of Appropriations	SI-4

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
SELF INSURANCE**

The State self-insures against all damages, losses and expenses except to the extent that provisions of law require the purchase of commercial insurance or a risk assessment has indicated that commercial insurance is economical and beneficial for the State or the general public.

The types of risk that are self-insured and are covered by the self-insurance fund include:

- Active and Retiree Health Benefits,
- Dental,
- Workers Compensation, and
- Unemployment Compensation.

Active employee Health and Dental Benefits are specifically identified to each employee and are charged individually as direct costs.

Retired Employee Health benefits are funded on a pay-as-you-go basis.

Attached are the working rates for FY2019 for the self-funded health and dental benefit program.

Furthermore, in accordance with 2 CFR 200 (Uniform Guidance), we've referenced below where the following requirements can be found in the 'Self Insurance' section:

Fund balance sheet:

The fund balance sheet can be found on page 120 of the Comprehensive Annual Financial Report (CAFR) and is attached for your reference. (SI-3)

Statement of revenue and expenses, including a summary of billings and claims paid by the agency:

The statement of revenue and expenses and the summary of changes in claim liabilities can be found on page 121 of the CAFR, respectively, and are attached for your reference. (SI-3)

Listing of all non-operating transfers into and out of the fund:

In FY19 there were no inter-fund transfers involving the Health Benefit Fund. Inter-fund transfers are documented in the States' CAFR and can be found page 77, footnote 9, and is attached for your reference. (SI-3)

Explanation of how the levels of fund contributions are determined; and identification and explanation of reserve levels in excess of claims:

This can be found in the footnotes, section 9, of the CAFR on page 86, and is attached for your reference. (SI-3)

STATE OF NEW HAMPSHIRE
DEPARTMENT OF ADMINISTRATIVE SERVICES
SELF-FUNDED HEALTH & DENTAL BENEFIT PROGRAM
CY 2019 WORKING RATES EFFECTIVE 1/1/19

CY19

ACTIVE HEALTH PLANS				
Tier	Deduction Plan (SAG Billing)	Monthly Working Rate	Annual Working Rate	COBRA Monthly Working Rate
Active HMO Plan				
Employee	HMO1	\$736.53	\$8,838.36	\$751.26
Employee + 1	HMO2	\$1,472.99	\$17,675.88	\$1,502.45
Family	HMOF	\$2,356.78	\$28,281.36	\$2,403.92
Active POS Plan				
Employee	POS11	\$800.62	\$9,607.44	\$816.63
Employee + 1	POS12	\$1,601.23	\$19,214.76	\$1,633.25
Family	POS1F	\$2,561.99	\$30,743.88	\$2,613.23
Trooper HMO Plan				
Employee	HMOT1	\$458.21	\$5,498.52	\$467.37
Employee + 1	HMOT2	\$916.43	\$10,997.16	\$934.76
Family	HMOTF	\$1,466.29	\$17,595.48	\$1,495.62
Trooper POS Plan				
Employee	POST1	\$494.97	\$5,939.64	\$504.87
Employee + 1	POST2	\$989.91	\$11,878.92	\$1,009.71
Family	POSTF	\$1,583.90	\$19,006.80	\$1,615.58

ACTIVE DENTAL PLANS				
Tier	Deduction Plan (SAG Billing)	Monthly Working Rate	Annual Working Rate	COBRA Monthly Working Rate
Dental Plan A				
Employee	ONE	\$45.56	\$546.72	\$46.47
Employee + 1	TWO	\$87.18	\$1,046.16	\$88.92
Family	FAM	\$152.67	\$1,832.04	\$155.72

RETIREE HEALTH PLANS						
Tier	Deduction Plan (SAG Billing)	Monthly Working Rate	Annual Working Rate	COBRA Monthly Working Rate	Retiree Monthly Premium Contribution	Annual Retiree Premium Contribution
Retiree Under 65 Plan						
20%						
Retiree or Spouse Only	POS21 / PPO21	\$956.32	\$11,475.84	\$975.45	\$191.26	\$2,295.17
Retiree and Spouse	POS22 / PPO22	\$1,912.67	\$22,952.04	\$1,950.92	\$382.52	\$4,590.24
Retiree and Child(ren)	POS2CH/PPO2CH	\$1,631.84	\$19,582.08	\$1,664.48	\$866.78	\$10,401.41
Retiree Family	POS2F / PPO2F	\$2,588.19	\$31,058.28	\$2,639.95	\$1,058.04	\$12,696.48
Retiree Child(ren) Plan		\$675.52	\$8,106.24	\$689.03	\$675.52	\$8,106.24
Retiree Over 65 Plan						
10% for DOB 1/1/49 or later						
Retiree or Spouse Only (DOB before 1/1/49)	COMP	\$320.44	\$3,845.28	N/A	\$0.00	\$0.00
Retiree or Spouse Only (DOB 1/1/49 or later)	COMP2	\$320.44	\$3,845.28	N/A	\$32.04	\$384.53
Medicare Eligible Dependent		\$320.44	\$3,845.28	N/A	\$320.44	\$3,845.28

The components of deferred inflows of resources related to the governmental funds at June 30, 2019 are as follows (expressed in thousands):

	General	Highway	Education	Total Governmental Funds
Deferred inflows of resources:				
Taxes considered unavailable	\$ 146,275		\$ 93,920	\$ 240,195
Local assistance	12,929			12,929
Other loans	1,165			1,165
Indigent representation advances	3,586			3,586
Banking assessments	1,739			1,739
Miscellaneous fees & fines	434	1,448		1,882
Federal and municipal billings	181	344		525
Total deferred inflows of resources	\$ 166,309	\$ 1,792	\$ 93,920	\$ 262,021

MAJOR COMPONENT UNIT

The University System of New Hampshire's deferred outflows and deferred inflows of resources at June 30, 2019 are as follows (expressed in thousands):

Deferred outflows of resources:		Deferred inflows of resources:	
Accumulated decrease in fair value of hedging derivatives	\$ 22,976	Accounting gain on debt financing, net	\$ 357
Accounting loss on debt refinancing, net	8,708	Annuities unconditional remainder interest	2,139
Changes of assumptions:		Changes of assumptions:	
Operating Staff Retirement Plan	471	Postretirement Medical Plan	8,329
Additional Retirement Contribution Program	18	Additional Retirement Contribution Program	4
Net Difference between projected and actual earnings:		Difference between expected and actual experience:	
Operating Staff Retirement Plan	60	Operating Staff Retirement Plan	6
Benefit payments subsequent to the measurement date:		Postretirement Medical Plan	1,191
Postretirement Medical Plan	2,053	Additional Retirement Contribution Program	474
Additional Retirement Contribution Program	199		
Asset retirement obligations	1,492		
Total deferred outflows of resources	\$ 35,977	Total deferred inflows of resources	\$ 12,500

7. RISK MANAGEMENT AND INSURANCE

The State is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health benefits; and natural disasters.

Principle of Self-insurance

As a general operating rule, the State self-insures against all damages, losses and expenses except to the extent that provisions of law require the purchase of commercial insurance or a risk assessment has indicated that commercial insurance is economical and beneficial for the State or the general public. In such instances, the State may elect to purchase commercial insurance. There are approximately 26 such commercial insurance programs in effect. These include, but are not exclusive to, state owned real property insurance, fleet automobile liability, inland marine insurance, foster parent liability, ski area liability for Cannon Mountain, data security and privacy cyber liability insurance, and a fidelity and faithful performance bond. In general, claims settled in the past three years under the insurance programs have not exceeded commercial insurance coverage; however, one fleet claim was settled in excess of policy limits during fiscal year 2016. As of June 30, 2019, there are no outstanding fleet claims that are currently expected to exceed the policy coverage. The State's exposure per claimant is limited by law to a total of \$475 thousand under RSA 541-B:14 and the State's current fleet policy coverage is \$250 thousand per claimant.

Employee and Retiree Health Benefits

During fiscal year 2004, the State established an Employee Benefit Risk Management Fund (the Fund), an internal service fund, to account for its uninsured risks of loss related to employee and retiree health benefits. Currently, the State retains all of the risk associated with the self-funded benefits, and utilizes an actuarially-established IBNR (incurred but not reported) claims reserve, which totaled \$16 million as of June 30, 2019. In addition, state law requires the Fund to maintain a reserve in the amount of at least 3% of estimated annual self-funded claims and administrative costs, for unexpected costs. For fiscal year 2019, this reserve equaled \$17.3 million for the Fund. The State maintains a reserve for four plans in the Fund: Actives, Troopers, Retirees, and Dental. The Trooper plan is reported as part of the Active plan, however, the Trooper component of the Active reserve amount represents 75% of the estimated annual claims and administrative expenses for the Trooper health plan account due to its small member size (approximately 830 members), which equaled \$2.7 million for fiscal year 2019. The Active (with Trooper), Retiree, and Dental reserves totaled \$12.7 million, \$4.3 million, and \$0.4 million, respectively. Outside of the Trooper component, the Active, Retiree, and Dental accounts maintained a reserve of 5%, 5%, and 3%, respectively, of the estimated annual claims and administrative expenses. Health and Dental Plan Rates are established annually,

9. INTERFUND TRANSFERS

Interfund transfers during the current fiscal year were as follows (expressed in thousands):

Transferred From	Transferred To				Total Government Fund
	General Fund	Highway Fund	Education Fund	Non-Major Funds	
Governmental Funds					
Highway Fund	\$ 967			\$ 1,866	\$ 2,833
Non-Major Funds	4,264				4,264
Total Governmental Funds	* 5,231	*		* 1,866	* 7,097
Proprietary - Enterprise Funds					
Liquor Commission	154,719				154,719
Lottery Commission	247		105,606		105,853
Unemployment Compensation	13,439				13,439
Total Proprietary - Enterprise Funds	\$ 168,405		\$ 105,606		\$ 274,011
* These amounts have been eliminated within governmental activities on the government-wide financial statements					

The following transfers represent sources of funding identified through the State's operating budget:

- Transfer of Lottery Commission profits of \$105.6 million to fund education
- Transfer of Liquor Commission profits of \$146.3 million to the General Fund for government operations and \$8.4 million to the general fund pursuant to RSA 176:16, III for the Alcohol Abuse Prevention and Treatment Fund.

Pursuant to RSA 260:61, \$0.9 million was transferred from the Highway Fund to the Fish and Game Fund for the Bureau of Off Highway Recreational Vehicle (BOHRV) Grant.

Pursuant to RSA 260:60, \$1.9 million of unrefunded gas tax in the Highway Fund was transferred on a 50/50 basis to the General Fund and Fish & Game Fund.

Transfer of OHRV license fees of \$4.3 million to the General Fund for Natural and Culture Resources.

Transfer of Unemployment Compensation Contingency Fund of \$13.4 million to the General Fund.

10. CONTRACTUAL COMMITMENTS

Contractual Commitments: The State Department of Transportation has estimated its share of contractual obligations for construction contracts to be \$100.9 million at June 30, 2019. This represents total obligations of \$271.1 million less \$170.2 million in estimated federal aid.

Other Contractual Commitments: Encumbrances by fund for the State at June 30, 2019, excluding contractual commitments noted above, were as follows:

Expressed in Millions	
General Fund	\$ 64.3
Highway Fund	6.9
Non-Major Governmental Funds	0.2
	<u>\$ 71.4</u>

11. EMPLOYEE BENEFIT PLANS

NEW HAMPSHIRE RETIREMENT SYSTEM

Plan Description: The New Hampshire Retirement System is the administrator of a cost-sharing multiple-employer Public Employee Retirement System ("NHRS") established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401 (a) and 501 (a) of the Internal Revenue Code. NHRS is a contributory defined-benefit plan providing service, disability, death, and vested retirement benefits to members and beneficiaries. NHRS covers substantially all full-time State employees, public school teachers and administrators, permanent firefighters, and police officers within the State of New Hampshire. Full-time employees of political subdivisions, including counties, municipalities, and school districts, are also eligible to participate as a group if the governing body of the political subdivision has elected participation. NHRS is divided into two membership groups. Group I consists of State and local employees and teachers. Group II consists of firefighters and police officers. All assets are in a single trust and are available to pay retirement benefits to its members and beneficiaries.

Actuarial Assumptions and other inputs: The total Non Trusted OPEB Plan liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.25%
Salary increases	Group I employees: 13.25% decreasing over 9 years to an ultimate level of 3.75% Group II employees: 25.25% decreasing over 8 years to an ultimate level of 4.25%
Discount rate	3.87% as of June 30, 2018 and 3.58% as of June 30, 2017
Healthcare cost trend rates	Medical: under 65, 7.4% for one year then (2.4)% for the following year, and then 4.5% per year; over 65, 1.4% for one year, then (8.2)% for the following year, then (12.2)% for the next year, then 4.5% per year Prescription Drug: under 65, 12.8% for one year, (7.8)% for the following year, then 8.5% decreasing by 0.5% each year to an ultimate level of 4.5% per year; over 65, (6.1)% for one year then 4.8% for the following year, then 8.5% decreasing by 0.5% each year to an ultimate level of 4.5% per year Contributions: Retiree contributions are expected to increase with a blended medical and prescription drug trend

The discount rate was based on the yield or index rate for 20-year, tax exempt general obligation municipal bonds with an average rate of AA/ Aa or higher as shown in the Bond Buyer 20-Bond General Obligation Index. This determination is in accordance with GASB Statement No 75. Other changes in assumptions reflect trend assumptions to reflect current claims experience.

Change in benefits reflect the implementation of the Medicare Advantage Plan, a fully insured plan, as of January 1, 2019.

Mortality rates were based on the RP-2014 Healthy Annuitant Mortality Table projected generationally for males and females with Scale MP-2015. The assumptions used in the December 31, 2016 valuation were based on the results of an actuarial experience study by New Hampshire Retirement System for the period July 1, 2010 through June 30, 2015.

Sensitivity of the total Non Trusted OPEB Plan liability to changes in the discount rate:

The following presents sensitivity of the primary government's proportionate share of the total Non Trusted OPEB Plan liability to changes in the discount rate. In particular, the table presents the primary government's proportionate share of the Total Non Trusted OPEB Plan liability measured at June 30, 2018 if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (in thousand):

1% Decrease	Current Discount Rate	1% Increase
\$2,106,049	\$1,808,602	\$1,559,521

Sensitivity of the total Non Trusted OPEB Plan liability to changes in the healthcare cost trend rates:

The following presents sensitivity of the primary government's proportionate share of the total Non Trusted OPEB Plan liability to changes in the healthcare cost trend rates. In particular, the table presents the primary government's proportionate share of the total Non Trusted OPEB Plan liability measured at June 30, 2018, if it were calculated using healthcare cost trend rates that are one-percentage-point lower or one-percentage-point higher than the current healthcare trend cost rates (in thousands):

1% Decrease	Current Trend Rate	1% Increase
\$1,517,466	\$1,808,602	\$2,167,448

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the primary government recognized OPEB expense of \$(197.2) million. As of June 30, 2019, the primary government reported deferred outflows and inflows of resources on its government-wide financial statements related to the Non Trusted OPEB Plan of \$2.4 million (excluding \$48.6 million in contributions subsequent to the measurement date) and \$694.9 million, respectively, from the following sources:

(in thousands)	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience		\$ (11,017)
Changes in assumptions		(680,830)
Changes in employer proportion	\$ 2,395	(3,033)
Contributions subsequent to the measurement date	48,607	
Total	\$ 51,002	\$ (694,880)

Amounts reported as deferred outflows of resources related to the Non Trusted OPEB Plan resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the total Non Trusted OPEB Plan liability in the year ended June 30, 2019. Remaining amounts reported as deferred outflows of resources and deferred inflows of resources related to the Non Trusted OPEB Plan will be recognized in OPEB expense as follows:

Year ended June 30,	Amount (in thousands)
2020	\$ (163,548)
2021	(163,548)
2022	(163,548)
2023	(163,548)
2024	(38,293)
	<u>\$ (692,485)</u>

OPEB Allocations: The Statewide amounts for the total Non Trusted OPEB Plan liability, deferred outflows or resources, deferred inflows of resources, and OPEB expense detailed above were allocated among governmental activities, business-type activities, and component units based on each reporting unit's share of the participants within the Non Trusted OPEB Plan. OPEB related amounts for each reporting unit are as follows (expressed in thousands):

	Governmental Activities	Turnpike System	Liquor Commission	Lottery Commission	State Revolving Fund	Business-type Activities	Primary Government
Proportionate share of Statewide amount	89.47%	1.45%	2.78%	0.71%	0.28%	5.22%	94.69%
Total OPEB liability	\$ 1,708,909	\$ 27,661	\$ 53,078	\$ 13,560	\$ 5,394	\$ 99,693	\$ 1,808,602
OPEB expense	(176,477)	(2,702)	(5,806)	(1,472)	(444)	(10,424)	(186,901)
Deferred outflows of resources representing contributions subsequent to the measurement date	45,928	743	1,427	364	145	2,679	48,607
Deferred inflows of resources representing changes in assumptions	(643,093)	(10,391)	(20,207)	(5,180)	(1,959)	(37,737)	(680,830)
Deferred inflows of resources representing the differences between expected and actual experience	(10,407)	(168)	(326)	(84)	(32)	(610)	(11,017)
Deferred outflows of resources representing change in proportion within the entity	1,258	633			504	1,137	2,395
Deferred inflows of resources representing change in proportion within the entity	(1,226)		(1,464)	(343)		(1,807)	(3,033)
<i>Amortization of deferred amounts:</i>							
2020	(154,359)	(2,339)	(5,178)	(1,316)	(356)	(9,189)	(163,548)
2021	(154,359)	(2,339)	(5,178)	(1,316)	(356)	(9,189)	(163,548)
2022	(154,359)	(2,339)	(5,178)	(1,316)	(356)	(9,189)	(163,548)
2023	(154,359)	(2,339)	(5,178)	(1,316)	(356)	(9,189)	(163,548)
2024	(36,032)	(570)	(1,285)	(343)	(63)	(2,261)	(38,293)
Total	(653,468)	(9,926)	(21,997)	(5,607)	(1,487)	(39,017)	(692,485)
<i>Sensitivity analysis:</i>							
Total OPEB liability at -1% discount rate	1,990,108	31,600	62,335	15,819	6,187	115,941	2,106,049
Total OPEB liability at +1% discount rate	1,472,652	24,243	46,164	12,020	4,442	86,869	1,559,521
Total OPEB liability at - 1% healthcare cost trend rates	1,432,570	23,433	45,352	11,913	4,198	84,896	1,517,466
Total OPEB liability at + 1% healthcare cost trend	\$ 2,048,741	\$ 32,810	\$ 63,340	\$ 15,948	\$ 6,609	\$ 118,707	\$ 2,167,448

	Pease Development Authority	Community Development Finance Authority	Community College System of New Hampshire	Component Units	Total Government
Proportionate share of Statewide amount	0.36%	0.02%	4.93%	5.31%	100.00%
Total OPEB liability	\$ 6,907	\$ 309	\$ 94,171	\$ 101,387	\$ 1,909,989
OPEB expense	(595)	(30)	(9,660)	(10,285)	(197,186)
Deferred outflows of resources representing contributions subsequent to the measurement date	186	8	2,531	2,725	51,332
Deferred inflows of resources representing changes in assumptions	(2,541)	(115)	(35,642)	(38,298)	(719,128)
Deferred inflows of resources representing the differences between expected and actual experience	(41)	(2)	(576)	(619)	(11,636)
Deferred outflows of resources representing change in proportion within the entity	514	8	776	1,298	3,693
Deferred inflows of resources representing change in proportion within the entity			(661)	(661)	(3,694)
<i>Amortization of deferred amounts:</i>					
2020	(491)	(26)	(8,493)	(9,010)	(172,558)
2021	(491)	(26)	(8,493)	(9,010)	(172,558)
2022	(491)	(26)	(8,493)	(9,010)	(172,558)
2023	(491)	(26)	(8,493)	(9,010)	(172,558)
2024	(104)	(5)	(2,131)	(2,240)	(40,533)
Total	(2,068)	(109)	(36,103)	(38,280)	(730,765)
<i>Sensitivity analysis:</i>					
Total OPEB liability at -1% discount rate	7,783	356	108,162	116,301	2,222,350
Total OPEB liability at +1% discount rate	5,932	266	83,393	89,591	1,649,112
Total OPEB liability at - 1% healthcare cost trend rates	5,685	263	81,787	87,735	1,605,201
Total OPEB liability at + 1% healthcare cost trend rates	8,182	359	110,353	118,894	2,286,342

Summary of Employee Benefit Plans:

(Expressed in Thousands)	Governmental Activities	Turnpike System	Liquor Commission	Lottery Commission	State Revolving Fund	Business-type Activities	University of New Hampshire	Non-Major Component Units	Component Units
Pension									
New Hampshire Retirement System	\$ 843,789	\$ 10,719	\$ 22,984	\$ 3,789	\$ 5,691	\$ 43,183		\$ 58,221	\$ 58,221
New Hampshire Judicial Retirement Plan	44,012								
Net Pension Liability	\$ 887,801	\$ 10,719	\$ 22,984	\$ 3,789	\$ 5,691	\$ 43,183		\$ 58,221	\$ 58,221
OPEB									
Trusted OPEB Plan	\$ 92,357							\$ 5,109	\$ 5,109
Non Trusted OPEB Plan	1,708,909	27,661	53,078	13,560	5,394	99,693		101,387	101,387
Other *							\$ 77,515		77,515
Post Employment Benefits Payable	\$ 1,801,266	\$ 27,661	\$ 53,078	\$ 13,560	\$ 5,394	\$ 99,693	\$ 77,515	\$ 106,496	\$ 184,011

* Does not include short term portion of OPEB classified as other current liabilities on the Statement of Net Position

STATE OF NEW HAMPSHIRE
 COMBINING SCHEDULE OF NET POSITION
 EMPLOYEE BENEFIT RISK MANAGEMENT FUND
 JUNE 30, 2019
 (Expressed in Thousands)

	Health			Dental	Total
	Active	Retirees	Total		
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 40,018	\$ 10,686	\$ 50,704	\$ 1,531	\$ 52,235
Accounts Receivable	4,230	7,232	11,462	48	11,510
Prepays		1,235	1,235		1,235
Total Assets	44,248	19,153	63,401	1,579	64,980
LIABILITIES					
Current Liabilities:					
Accounts Payable	140	104	244	30	274
Claims Payable	5,705	1,218	6,923	238	7,161
Incurred but not Reported (IBNR)	11,933	3,737	15,670	321	15,991
Total Liabilities	17,778	5,059	22,837	589	23,426
NET POSITION					
Restricted Net Position	\$ 26,470	\$ 14,094	\$ 40,564	\$ 990	\$ 41,554

**STATE OF NEW HAMPSHIRE
COMBINING SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
EMPLOYEE BENEFIT RISK MANAGEMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(Expressed in Thousands)**

	Health			Dental	Total
	Active	Retirees	Total		
OPERATING REVENUES					
Contributions For Health Benefits					
State Agency and Component Unit Contributions:					
Active Employees	\$183,911		\$183,911	\$11,113	\$195,024
Retired Employees		48,564	48,564		48,564
Non-State Contributions:					
Employee and Retiree Premium Contributions	10,746	7,112	17,858	1,107	18,965
COBRA Participants	467		467	140	607
Legislator Participants	462	254	716	140	856
Retirement Medical Subsidy		11,358	11,358		11,358
Recoveries, Subsidies & Rebates	11,595	20,473	32,068		32,068
Total Contributions for Health Benefits	207,181	87,761	294,942	12,500	307,442
Total Charges for Sales and Services	207,181	87,761	294,942	12,500	307,442
OPERATING EXPENSES					
Health Care Claims Expenses:					
Medical	154,093	33,407	187,500	12,040	199,540
Prescription Drug	42,136	46,806	88,942		88,942
Ancillary Benefits	461		461		461
Total Health Care Claims Expenses	196,690	80,213	276,903	12,040	288,943
Fully Insured Premiums		7,375	7,375		7,375
Administrative Expenses	7,584	3,032	10,616	355	10,971
Total Operating Expenses	204,274	90,620	294,894	12,395	307,289
Operating Income (Loss)	2,907	(2,859)	48	105	153
Change in Net Position	2,907	(2,859)	48	105	153
Net Position - July 1	23,563	16,953	40,516	885	41,401
Net Position - June 30	\$ 26,470	\$ 14,094	\$ 40,564	\$ 990	\$ 41,554

STATE OF NEW HAMPSHIRE
 SFY 2021 STATEWIDE COST ALLOCATION PLAN
 HEALTH INSURANCE FOR ACTIVE AND TROOPERS
 STATEMENT OF APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Report Date: 07/24/2019
 Begin Period Date: 07/01/2018
 End Period Date: 06/30/2019

Org	Org Code	Acct Uni	Class	Class Desc	Approp	Est Rev	Expend	Revenue	Encumbr	Transfers	Lapsed	Balance	Available
6600	HEALTH INSURANCE FOR ACTIVE	66000000	001	TRANSFERS FROM OTHER AGENCY	0.00	0.00	0.00	177,602,749.13	0.00	-170,542,065.16	0.00	24,830,693.50	31,891,377.47
6600	HEALTH INSURANCE FOR ACTIVE	66000000	005	PRIVATE LOCAL FUNDS	0.00	0.00	0.00	454,944.98	0.00	-454,944.98	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	006	AGENCY INCOME	0.00	0.00	0.00	11,272,414.19	0.00	-11,272,414.19	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	007	AGENCY INCOME	0.00	0.00	0.00	78,261.76	0.00	-78,261.76	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	008	AGENCY INCOME	0.00	0.00	0.00	10,517,489.63	0.00	-10,517,489.63	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	009	AGENCY INCOME	0.00	0.00	0.00	3,136,333.12	0.00	-3,136,333.12	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	010	PERSONAL SERVICES PERM CLAS	0.00	0.00	-624,090.90	0.00	0.00	624,090.90	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	020	CURRENT EXPENSES	0.00	0.00	-11,507.93	0.00	0.00	11,507.93	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	026	ORGANIZATIONAL DUES	0.00	0.00	-559.24	0.00	0.00	559.24	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	030	EQUIPMENT NEW REPLACEMENT	0.00	0.00	-256.67	0.00	0.00	256.67	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	039	TELECOMMUNICATIONS	0.00	0.00	-5,149.83	0.00	0.00	5,149.83	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	046	CONSULTANTS	0.00	0.00	-222,693.52	0.00	0.00	222,693.52	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	060	BENEFITS	0.00	0.00	-310,358.03	0.00	0.00	310,358.03	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	066	EMPLOYEE TRAINING	0.00	0.00	-580.36	0.00	0.00	580.36	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	070	IN STATE TRAVEL REIMBURSEME	0.00	0.00	-601.62	0.00	0.00	601.62	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	100	PRESCRIPTION DRUG EXPENSES	0.00	0.00	-41,447,106.79	0.00	0.00	41,447,106.79	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	101	MEDICAL PAYMENTS TO PROVIDE	0.00	0.00	-145,966,522.80	0.00	0.00	145,966,522.80	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	102	CONTRACTS FOR PROGRAM SERVI	0.00	0.00	-5,479,797.14	0.00	0.00	5,479,797.14	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	103	CONTRACTS FOR OP SERVICES	0.00	0.00	-46.69	0.00	0.00	46.69	0.00	0.00	0.00
6600	HEALTH INSURANCE FOR ACTIVE	66000000	212	HEALTH PROGRAM BENEFIT	0.00	0.00	-1,932,237.32	0.00	0.00	1,932,237.32	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	001	TRANSFERS FROM OTHER AGENCY	0.00	0.00	0.00	3,604,750.49	0.00	-3,851,318.98	0.00	4,163,101.39	3,916,532.90
6660	HEALTH INSURANCE FOR TROOPERS	66600000	005	PRIVATE LOCAL FUNDS	0.00	0.00	0.00	12,393.81	0.00	-12,393.81	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	006	AGENCY INCOME	0.00	0.00	0.00	98,312.98	0.00	-98,312.98	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	007	AGENCY INCOME	0.00	0.00	0.00	2,627.37	0.00	-2,627.37	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	008	AGENCY INCOME	0.00	0.00	0.00	228,890.00	0.00	-228,890.00	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	009	AGENCY INCOME	0.00	0.00	0.00	28,625.28	0.00	-28,625.28	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	010	PERSONAL SERVICES PERM CLAS	0.00	0.00	-20,951.75	0.00	0.00	20,951.75	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	020	CURRENT EXPENSES	0.00	0.00	-356.17	0.00	0.00	356.17	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	026	ORGANIZATIONAL DUES	0.00	0.00	-18.78	0.00	0.00	18.78	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	030	EQUIPMENT NEW REPLACEMENT	0.00	0.00	-8.62	0.00	0.00	8.62	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	039	TELECOMMUNICATIONS	0.00	0.00	-172.90	0.00	0.00	172.90	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	046	CONSULTANTS	0.00	0.00	-7,480.93	0.00	0.00	7,480.93	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	060	BENEFITS	0.00	0.00	-10,419.23	0.00	0.00	10,419.23	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	066	EMPLOYEE TRAINING	0.00	0.00	-19.48	0.00	0.00	19.48	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	070	IN STATE TRAVEL REIMBURSEME	0.00	0.00	-20.20	0.00	0.00	20.20	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	100	PRESCRIPTION DRUG EXPENSES	0.00	0.00	-699,290.58	0.00	0.00	699,290.58	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	101	MEDICAL PAYMENTS TO PROVIDE	0.00	0.00	-3,233,846.95	0.00	0.00	3,233,846.95	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	102	CONTRACTS FOR PROGRAM SERVI	0.00	0.00	-184,923.54	0.00	0.00	184,923.54	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	103	CONTRACTS FOR OP SERVICES	0.00	0.00	-1.57	0.00	0.00	1.57	0.00	0.00	0.00
6660	HEALTH INSURANCE FOR TROOPERS	66600000	212	HEALTH PROGRAM BENEFIT	0.00	0.00	-64,657.72	0.00	0.00	64,657.72	0.00	0.00	0.00
					0.00	0.00	-200,223,677.26	207,037,792.74	0.00	0.00	0.00	28,993,794.89	35,807,910.37

FRINGE BENEFITS

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
FRINGE BENEFITS - SECTION INDEX**

Fringe Benefits Overview	FR-1
Summarized Benefit and Employment Information	FR-2
Fringe Benefits - Employee and Employer Costs	FR-3
Employer Contribution Rates	FR-4
Benefit Cost Summary/ Account	FR-5.1
Benefit Cost Summary/ Bureau & Division	FR-5.2
Benefit Cost Summary/ Agency	FR-5.3

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
FRINGE BENEFITS**

Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are as follows:

- FICA
- Medicare
- Health Insurance Benefits
- Dental Insurance Benefits
- Life Insurance Benefits
- Retirement

Post-Retirement Benefits (Retiree Health) are funded on a pay-as-you go basis, based upon current retiree health costs either through direct bill to the former state agency of the retiree or through the Post Retirement rate which is calculated within Section II of the SWCAP.

Enclosed you will find a summarized explanation of our policies pertaining to the State's fringe benefits along with a list of employee and employer rates and a benefit cost summary, by Bureau, for FY2019. Further information on the Health and Dental Insurance benefits are documented in Section II of the SWCAP 'Internal Service Fund'.

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
SUMMARIZED BENEFIT AND EMPLOYMENT INFORMATION
FULL TIME EMPLOYEES**

HOURS AND PAY POLICIES

STANDARD WORKWEEK

Permanent full-time employees work a basic week of 37.5 or 40 hours, depending upon job assignment. Overtime may be required for certain positions.

SALARY INCREASES

Employee performance is evaluated annually. A fulltime employee who receives a satisfactory evaluation will receive a salary increment on their anniversary date if the salary range allows for an increment.

HOLIDAYS & FLOATING HOLIDAYS

Ten paid holidays and three paid floating holidays per calendar year for full-time employees. Floating holidays are accrued on the first day of the months of January, July and October.

LONGEVITY

Upon completion of 10 years of continuous full-time service, an employee receives a \$300 annual bonus, plus \$300 for each 5-year period thereafter.

OVERTIME

Employees are compensated for authorized hours worked in excess of the basic workweek. Authorized overtime worked may be compensated in cash or compensatory time off, depending on available funding.

MEDICAL & DENTAL BENEFITS

MEDICAL

Health insurance is available through Anthem Blue Cross and Blue Shield on the 1st day of the month following the completion of one full month of full-time regular employment. Employees selecting either the HMO or POS plans are required to contribute based upon the collective bargaining agreements (CBA). See chart below for contribution amounts per pay period:

Union(s)	One Person Plan	Two Person Plan	Family Plan
SEA, Teamsters, and Unrepresented	\$20	\$40	\$60
NHTA and NHTA Command Staff	\$30	\$30	\$30
NEPBA	\$32	\$42	\$52

Health Maintenance Organization (HMO):

Managed care plan that requires members to coordinate their health plan through a Primary Care Physician (PCP) and access services from In-Network New England

Providers. Members can receive either a paid health club membership (not greater than \$450 per calendar year) or up to \$200 reimbursement per calendar year for home exercise equipment. Members are also eligible for biennial credit of \$100 per family member for eyeglasses or contact lenses.

Point of Service (POS):

Provides participants with a choice of two coverage options at the point of service.

Option 1 – In-Network New England Providers

Option 2 – Out-of-Network Providers

Members enrolled in either the HMO or POS plan are also eligible for up to \$150 per family per calendar year for attending approved Community Health Education classes under the State's Community Health Education Reimbursement Program (CHERP).

SMARTSHOPPER PROGRAM

The State of New Hampshire in conjunction with Anthem Blue Cross Blue Shield and Compass Healthcare Advisers is offering a program called SmartShopper, formerly known as Vitals SmartShopper. The program is designed to help lower healthcare costs by providing employees with cost information for common elective medical procedures diagnostic tests, and providing financial rewards if they choose to receive these services from a cost-effective New Hampshire provider.

HEALTH REWARD PROGRAM

Employees will receive a \$200 Health Reimbursement Arrangement (HRA) benefit for completing a Health Assessment Tool (HAT) and become eligible for up to \$300 in Amazon or American Express gift cards for completing 3 Health Rewards Activities during that plan year.

DENTAL

Dental insurance is available through Delta Dental on the 1st day of the month following the completion of one full month of full-time regular employment. Employees selecting Delta Dental will be required to contribute a set amount per pay period depending on the plan selected. \$2 per pay period for a one person plan, \$4 per pay period for a two person plan, or \$6 per pay period for a family plan.

- \$2000 per person, per year maximum benefit
- Diagnostic/Preventative Care 100%
- Basic Restorative 80%
- Major Restorative 50%
- Orthodontics 50% *
- *Lifetime maximum of \$1200

OTHER BENEFITS

NH RETIREMENT SYSTEM

Mandatory contribution for full-time employees. Employee contribution is 7% per pay period. For more information please visit the NH Retirement System's website:

<http://www.nhrs.org/>

LIFE INSURANCE PLAN

Basic group term life insurance coverage of \$50,000 is available on the 1st day of the month following the completion of one full month of employment at no cost for full-time employees. Additional plans are available for fulltime employees through voluntary election.

FLEXIBLE SPENDING PLAN

Pre-tax plans are available for medical, dental and childcare expenses through ASIFlex full-time employees through voluntary election.

DEFERRED COMPENSATION PLAN

457 (b) Public Employees Deferred Compensation Plan is a Pre-tax savings plan available to full-time and part-time employees through voluntary election.

EMPLOYEE ASSISTANCE PROGRAM

Confidential and voluntary program that provides assistance to employees and their family members.

UNIONS

- State Employees Association
- New Hampshire Troopers Association
- New Hampshire Troopers Command Staff
- New England Police Benevolent Association
- Teamster Local 633

Employees may be required to pay an agency fee or union dues as a condition of employment.

LEAVE ACCRUAL POLICIES

ANNUAL LEAVE

CONTINUOUS SERVICE	MONTHLY ACCRUAL	DAYS PER YEAR	MAXIMUM ACCRUAL
00-01 yr	1.00 day	12	12
01-08 yrs	1.25 days	15	32
09 - 15 yrs	1.50 days	18	38
16 - 20 yrs	1.75 days	21	44
21 + yrs	2.00 days	24	50

SICK LEAVE

CONTINUOUS SERVICE	MONTHLY ACCRUAL	DAYS PER YEAR	MAXIMUM ACCRUAL
00 - 08 yrs	1.25 days	15	90
09 - 15 yrs	1.25 days	15	105
16 + yrs	1.25 days	15	120

40 Hour Week

SICK LEAVE USED	LEAVE EARNED
24 hrs or less	32 hrs
32 hrs or less	24 hrs
40 hrs or less	16 hrs
48 hrs or less	08 hrs
More than 48 hrs	00 hrs

STATE EMPLOYEE FRINGE BENEFITS - EMPLOYEE AND EMPLOYER COST

FY 19 Rates

<u>BENEFIT</u>	<u>EMPLOYEE COST</u> <u>(per Pay Period)</u>	<u>EMPLOYER COST</u> <u>(per month)</u>
Retirement System		
Group I	7.00%	11.08%
Group II Police	11.55%	25.33%
Group II Fire	11.80%	27.79%
Social Security/MEDI	7.65%	7.65%

Medical Plan - SEA/Teamsters/All Unrepresented

HMO				
1 Person	\$	20.00	\$	692.39 (7/1/18-12/31/18)
2 Person	\$	40.00	\$	1,384.70 (7/1/18-12/31/18)
Family	\$	60.00	\$	2,224.18 (7/1/18-12/31/18)
1 Person	\$	20.00	\$	693.20 (1/1/19-6/30/19)
2 Person	\$	40.00	\$	1,386.32 (1/1/19-6/30/19)
Family	\$	60.00	\$	2,226.78 (1/1/19-6/30/19)
POS				
1 Person	\$	20.00	\$	816.75 (7/1/18-12/31/18)
2 Person	\$	40.00	\$	1,633.47 (7/1/18-12/31/18)
Family	\$	60.00	\$	2,622.25 (7/1/18-12/31/18)
1 Person	\$	20.00	\$	757.29 (1/1/19-6/30/19)
2 Person	\$	40.00	\$	1,514.56 (1/1/19-6/30/19)
Family	\$	60.00	\$	2,431.99 (1/1/19-6/30/19)

Medical Plan - NH Troopers Association

HMO				
1 Person	\$	30.00	\$	394.26 (7/1/18-12/31/18)
2 Person	\$	30.00	\$	853.53 (7/1/18-12/31/18)
Family	\$	30.00	\$	1,404.65 (7/1/18-12/31/18)
1 Person	\$	30.00	\$	393.21 (1/1/19-6/30/19)
2 Person	\$	30.00	\$	851.43 (1/1/19-6/30/19)
Family	\$	30.00	\$	1,401.29 (1/1/19-6/30/19)
POS				
1 Person	\$	30.00	\$	431.11 (7/1/18-12/31/18)
2 Person	\$	30.00	\$	927.18 (7/1/18-12/31/18)
Family	\$	30.00	\$	1,522.53 (7/1/18-12/31/18)
1 Person	\$	30.00	\$	429.97 (1/1/19-6/30/19)
2 Person	\$	30.00	\$	924.91 (1/1/19-6/30/19)
Family	\$	30.00	\$	1,518.90 (1/1/19-6/30/19)

Medical Plan - NH Troopers Association Command Staff

HMO

STATE EMPLOYEE FRINGE BENEFITS - EMPLOYEE AND EMPLOYER COST
FY 19 Rates

<u>BENEFIT</u>	<u>EMPLOYEE COST</u>	<u>EMPLOYER COST</u>	
1 Person	\$ 30.00	\$ 670.72	(7/1/18-12/31/18)
2 Person	\$ 30.00	\$ 1,406.37	(7/1/18-12/31/18)
Family	\$ 30.00	\$ 2,289.18	(7/1/18-12/31/18)
1 Person	\$ 30.00	\$ 671.53	(1/1/19-6/30/19)
2 Person	\$ 30.00	\$ 1,407.99	(1/1/19-6/30/19)
Family	\$ 30.00	\$ 2,291.78	(1/1/19-6/30/19)
POS			
1 Person	\$ 30.00	\$ 795.08	(7/1/18-12/31/18)
2 Person	\$ 30.00	\$ 1,655.14	(7/1/18-12/31/18)
Family	\$ 30.00	\$ 2,687.25	(7/1/18-12/31/18)
1 Person	\$ 30.00	\$ 735.62	(1/1/19-6/30/19)
2 Person	\$ 30.00	\$ 1,536.23	(1/1/19-6/30/19)
Family	\$ 30.00	\$ 2,496.99	(1/1/19-6/30/19)

Medical Plan - New England Police Benevolent Association

HMO			
1 Person	\$ 32.00	\$ 666.39	(7/1/18-12/31/18)
2 Person	\$ 42.00	\$ 1,380.37	(7/1/18-12/31/18)
Family	\$ 52.00	\$ 2,241.51	(7/1/18-12/31/18)
1 Person	\$ 32.00	\$ 667.20	(1/1/19-6/30/19)
2 Person	\$ 42.00	\$ 1,381.99	(1/1/19-6/30/19)
Family	\$ 52.00	\$ 2,244.11	(1/1/19-6/30/19)
POS			
1 Person	\$ 32.00	\$ 790.75	(7/1/18-12/31/18)
2 Person	\$ 42.00	\$ 1,629.14	(7/1/18-12/31/18)
Family	\$ 52.00	\$ 2,639.58	(7/1/18-12/31/18)
1 Person	\$ 32.00	\$ 731.29	(1/1/19-6/30/19)
2 Person	\$ 42.00	\$ 1,510.23	(1/1/19-6/30/19)
Family	\$ 52.00	\$ 2,449.32	(1/1/19-6/30/19)

Delta Dental - All Unions

1 Person	\$ 2.00	\$ 41.82	(7/1/18-12/31/18)
2 Person	\$ 4.00	\$ 79.63	(7/1/18-12/31/18)
Family	\$ 6.00	\$ 141.59	(7/1/18-12/31/18)
1 Person	\$ 2.00	\$ 40.34	(1/1/19-6/30/19)
2 Person	\$ 4.00	\$ 76.81	(1/1/19-6/30/19)
Family	\$ 6.00	\$ 136.70	(1/1/19-6/30/19)

Dependents until age 26

STATE EMPLOYEE FRINGE BENEFITS - EMPLOYEE AND EMPLOYER COST
FY 19 Rates

BENEFIT **EMPLOYEE COST** **EMPLOYER COST**

Anthem Life Insurance (effective 1/1/2016)

Plans 1 - 6 (Basic Plans)

Plan #1 - <u>Employee:</u> \$50,000 Life		\$0.65/biweekly
Plan #2 - <u>Employee:</u> \$50,000 Life \$20,000 AD & D**	\$0.17/biweekly	\$0.65/biweekly
Plan #3 - <u>Employee:</u> \$50,000 Life \$5,000 Additional Life	\$0.06/biweekly	\$0.65/biweekly
Plan #4 - <u>Employee:</u> \$50,000 Life \$5,000 Additional Life \$25,000 AD&D**	\$0.27/biweekly	\$0.65/biweekly
Plan #5 - <u>Employee & Child:</u> \$50,000 Life \$20,000 AD & D** \$ 3,000 Child*	\$0.27/biweekly	\$0.65/biweekly
Plan #6 - <u>Employee & Child:</u> \$50,000 Life \$5,000 Additional Life \$25,000 AD & D** \$ 3,000 Child*	\$0.48/biweekly	\$0.65/biweekly
Plan #7 - <u>Spouse:</u> \$10,000 Life	underwritten	
Plan #8 - <u>Employee /Spouse</u> \$25,000-100,000 Life	underwritten	
Plan #9 - <u>Employee:</u> 1-4 x Annual Salary	underwritten	

Travel Reimbursement

Mileage for use of private car:	\$0.545 per mile Effective 1/1/18
Mileage for use of private car:	\$0.58 per mile Effective 1/1/19



New Hampshire Retirement System
54 Regional Drive, Concord, NH 03301
Phone: (603) 410-3500 - Fax: (603) 410-3501
Website: www.nhrs.org - Email: info@nhrs.org

September 13, 2016

FROM: NHRS Board of Trustees
 George P. Lagos, Executive Director

TO: Vicki Quiram, Commissioner of Department of Administrative Services
 State of New Hampshire

**SUBJECT: EMPLOYER CONTRIBUTION RATES – STATE GOVERNMENT
 EFFECTIVE JULY 1, 2017 – JUNE 30, 2019**

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2015, the New Hampshire Retirement System Board of Trustees at its September 13, 2016, meeting certified the following employer rates of contribution due the retirement system beginning July 1, 2017, and ending June 30, 2019. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2017.

**EMPLOYER CONTRIBUTION RATES
 EFFECTIVE JULY 1, 2017 – JUNE 30, 2019**

	<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<u>GROUP I</u>			
Employees	11.08%	1.07%	12.15%
<u>GROUP II</u>			
Police	25.33%	4.10%	29.43%
Fire	27.79%	4.10%	31.89%

The employer contribution rates must be applied to the covered payroll for each respective membership classification.

Please refer any questions regarding this memo to: info@nhrs.org

**STATE OF NEW HAMPSHIRE
BENEFIT COST SUMMARY
BY ACCOUNT
FISCAL YEAR 2019**

500601	Fica (Permanent)	35,305,845
500602	Health Ins Benefit (Perm)	181,325,183
500603	Life Ins Benefit (Perm)	171,173
500604	Employees' Retire (Perm)	64,200,057
500605	Dental Benefits (Perm)	10,962,473
500606	Police Retirement (Perm)	25,728,876
500610	Health Benefits - Retired	722
500611	Fica (Temporary)	164,757
500612	Health Ins Benefit (Temp)	755,020
500613	Life Ins Benefit (Temp)	614
500614	Retirement (Temporary)	403,952
500615	Dental Benefits (Temporary)	270,569
500621	Fire Retirement (Perm)	1,513,686
500631	Medicare Coverage Permanent	9,718,796
500632	Medicare Coverage Temporary	38,332
506588	POS Benefits - RMU	126,188
506589	HMO Benefits - RMU	623,372
Total		331,309,617

**STATE OF NEW HAMPSHIRE
STATEWIDE COST ALLOCATION PLAN
BENEFIT COST SUMMARY
BY BUREAU/ DIVISION
FISCAL YEAR 2019**

0200	393,816
0205	177,866
0240	500,715
0300	10,993,988
0305	480,195
0410	775,706
0420	673,537
0430	594,434
0440	711,803
0450	1,140,326
0520	27,821
0700	88,781
1000	16,336,863
1010	638,323
1020	20,880
1200	3,442,771
1210	251,555
1305	167,544
1400	1,062,111
1405	1,497,729
1410	678,204
1415	3,273,183
1417	1,112,066
1419	793,843
1420	993,624
1435	563,244
1497	38,131
1800	89,172
1805	65,320
1810	113,654
1815	52,880
1820	180,013
1825	36,108
1828	16,692
1830	196,287
1835	122,339
1840	20,773
1850	75,390
2000	375,037
2005	2,638,513
2010	1,196,652
2015	336,761
2110	251,535
2120	484,504
2150	1,107,911
2200	115,556
2205	783,165
2210	875,305
2310	1,514,241
2320	2,188,679
2330	5,587,404
2340	19,289,728

2360	1,107,451
2365	3,711,905
2370	1,478,708
2380	1,142,557
2400	2,615,123
2600	144,738
2605	391,943
2610	1,481,829
2700	6,336,556
3029	92
3200	198,081
3205	129,388
3215	827,015
3225	143,986
3230	396,790
3240	272,158
3500	850,568
3510	1,693,829
3515	2,809,942
3525	0
3530	617,722
3535	169,318
3540	263,412
3800	361,478
3805	237,290
4200	381,805
4210	11,430,006
4211	301,312
4214	3,350,120
4215	3,168,538
4220	286,901
4230	159,609
4270	3,806,081
4280	1,898,811
4300	8,935,788
4400	1,428,427
4410	2,110,586
4420	4,967,011
4430	1,838,990
4440	3,400,093
4500	1,217,660
4510	9,706,407
4600	945,978
4605	5,862
4610	379,754
4615	614,818
4620	637,787
4625	525,216
4635	16,223,116
4640	3,411,061
4645	1,741,411
4650	5,350,392
4655	1,394,276
4690	1,956,691
4700	1,177,351
4810	259,857
5600	225,880
5605	477,866
5620	2,042,810

5635	575,004
5650	3,400,601
5665	208,661
5870	-
5900	1,858,428
6600	183,183
7200	712,859
7205	780,635
7300	130,939
7500	277,248
7505	360,150
7510	498,277
7515	877,158
7520	1,158,644
7525	1,951,998
7530	540,457
7535	300,410
7600	133,077
7700	150,183
7705	1,197,523
7710	826,463
7715	7,725,388
8100	2,182,497
8105	172,755
8115	-
8120	187,164
8135	38,952
8300	1,653,422
8400	590,542
8405	2,896,738
8410	818,432
8420	94
8705	232,425
8710	487,576
8900	234,581
9000	261,038
9005	399,732
9010	490,153
9015	1,315,483
9020	1,396,680
9025	1,908,172
9030	1,753,017
9100	4,270,456
9200	295,564
9205	676,735
9210	173,939
9220	326,999
9300	1,603,724
9400	16,183,328
9500	2,455,433
9510	1,799,688
9520	4,106,210
9530	1,566,006
9540	1,973,273
9550	965,397
9600	683,050
9602	940,393
9603	557,268
9605	26,177,113

9610	4,843,262
9620	11,852,290
9625	22,305
9630	87,844
9635	30,869
9640	507,811
9700	61,087
Total	331,309,617

**STATE OF NEW HAMPSHIRE
STATEWIDE COST ALLOCATION PLAN
BENEFIT COST SUMMARY
BY AGENCY
FISCAL YEAR 2019**

002	1,072,397.05
003	11,474,182.91
004	3,895,805.87
005	27,821.11
007	88,781.01
010	16,996,066.08
012	3,694,326.22
013	167,544.33
014	10,012,134.39
018	968,628.91
020	4,546,963.20
021	1,843,949.36
022	1,774,026.37
023	36,020,673.28
024	2,615,123.02
026	2,018,509.92
027	6,336,555.96
030	91.80
032	1,967,418.60
035	6,404,791.55
038	598,768.06
042	24,783,184.04
043	8,935,788.29
044	13,745,108.17
045	10,924,067.42
046	33,186,362.81
047	1,177,350.97
048	259,857.13
056	6,930,823.23
058	-
059	1,858,427.88
066	183,182.85
072	1,493,493.78
073	130,939.17
075	5,964,342.40
076	133,077.42
077	9,899,557.11
081	2,581,368.62
083	1,653,421.69
084	4,305,805.65
087	720,001.01
089	234,581.28
090	7,524,274.94
091	4,270,455.56
092	1,473,236.03
093	1,603,724.26
094	16,183,327.89
095	12,866,007.77
096	45,702,203.80
097	61,086.71
Total	331,309,617

POST RETIREMENT

State of New Hampshire
2021 Statewide Cost Allocation Plan
Post Retirement Benefits
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**STATE OF NEW HAMPSHIRE
FY 2021 POST-RETIREMENT BENEFIT RATE CALCULATION
BASED ON FY 2019 COSTS AND ROLLFORWARD OF ACTUAL FY 2019 COST**

The Post-Retirement Benefit Rate is developed to offset the general fund payments for medical insurance for retirees who were funded by other than general funds when they were active members of the N.H. Retirement System.

Participants in the Post-Retirement Health Benefits include all State Agencies as well as Statutory Authorized Groups (SAG). The rate that was developed for FY 2021 is 3.68%, which includes a Rollforward calculation based upon the recalculation of actuals for FY 2019. Beginning in FY 2014 NH started recalculating the actual Post Retirement costs and including that recalculation as a roll forward to the estimated rate for the plan year, as per discussion with USDHHS, Division of Cost Allocation.

The calculated rate is based upon FY 2019 covered payroll including the SAGS whether those costs are available in NH FIRST or added in based upon the Audited Financial Statements of the SAG; and excluding those direct-billed agencies as noted below. The only deviation from this method is the Community College System of NH (CCSNH) as they do not participate in the payment of Retiree Health Benefit costs for retirees prior to 6/30/11. To compensate for this we have excluded the actuals costs associated with the CCSNH pre-6/30/11 retirees from the calculation. CCSNH does pay the cost of Retiree Health Benefits for those retirees post-7/1/11 directly, that revenue is taken into consideration as part of the Revenue deducted from the calculation. The rate is determined by dividing the FY 2019 total allocable retiree medical costs by the total current covered payroll (exclusions as noted below).

Direct Billed Agencies:

- Department of Safety
- Office of Professional Licensure and Certification
- Department of Insurance
- Lottery Commission
- Fish and Game Commission
- Department of Labor
- Department of Transportation
- Banking Commission
- Public Utilities Commission
- NH Retirement System
- Liquor Commission
- Pease Development Authority

**STATE OF NEW HAMPSHIRE
2021 STATEWIDE COST ALLOCATION PLAN
DETERMINATION OF POST RETIREMENT BENEFIT RATE
(BASED ON FY 2019 ACTIVITY)**

	GROUP I EMPLOYEES	GROUP II		TOTAL	
		POLICE	FIRE		
Employer Contributions to Retirement Plan (See Attached)	43,583,824	15,485,050	840,350	59,909,225	PR-3
FY19 Contribution Rate (reference PR-4)					
Normal Contribution	11.08%	25.33%	27.79%		PR-4
Medical Subsidy	1.07%	4.10%	4.10%		PR-4
Total Contributions	12.15%	29.43%	31.89%		PR-4
Covered Payroll (Contributions/Rate)	358,714,605	52,616,549	2,635,151	413,966,305	
Statutory Authorized Groups not otherwise included in Covered Payroll (CDFA, BFA, Pease)	7,652,554			7,652,554	PR-5
Total Covered Payroll	366,367,159	52,616,549	2,635,151	421,618,859	
			2019 Actual Exp 2019 Revenue Rcvd CCSNH Exp	67,195,736.51 (36,788,230.02) (1,638,224.61)	PR-6 PR-6
Retirees Health Insurance			Total Allocable Costs	28,769,282	
Recalculated Post Retirement Rate				6.82%	

**ROLLFORWARD CALCULATION
FY 2019 TO FY 2021**

2019 Covered Payroll (Contributions/Rate)	358,714,605	52,616,549	2,635,151	413,966,305
Statutory Authorized Groups not otherwise included in Covered Payroll (CDFA, BFA)	7,652,554			7,652,554
Total Covered Payroll	366,367,159	52,616,549	2,635,151	421,618,859
FY 2019 Post Retirement Rate Billed	9.89%	9.89%	9.89%	9.89%
Estimated Retiree Health Cost recovered with Original Rate	36,233,712	5,203,777	260,616	41,698,105
Actual Retiree Health Costs Recovered in 2019				28,769,282
Difference (under)/over - Rollforward				12,928,823

**ESTIMATE OF POST RETIREMENT BENEFIT RATE
FY 2021 BASED ON FY 2019**

	GROUP I EMPLOYEES	GROUP II		TOTAL	
		POLICE	FIRE		
Employer Contributions to Retirement Plan (See Attached)	43,583,824	15,485,050	840,350	59,909,225	
FY21 Contribution Rate (reference PR-4)					
Normal Contribution	10.88%	24.77%	26.43%		PR-4
Medical Subsidy	1.05%	3.66%	3.66%		PR-4
Total Contributions	11.93%	28.43%	30.09%		PR-4
Covered Payroll (Contributions/Rate)	365,329,627	54,467,290	2,792,787	422,589,704	
Statutory Authorized Groups not otherwise included in Covered Payroll (CDFA, BFA, Pease)	7,652,554			7,652,554	
Total Covered Payroll	372,982,181	54,467,290	2,792,787	430,242,258	
			2019 Actual Exp 2019 Revenue Rcvd CCSNH Exp Rollforward	67,195,736.51 (36,788,230.02) (1,638,224.61) (12,928,823.28)	
Estimated Retirees Health Cost			Total Allocable Costs	15,840,459	
FY 2021 Estimated Post Retirement Rate				3.68%	

**State of New Hampshire
2021 Statewide Cost Allocation Plan
Post Retirement Benefits
Retirement Contributions by Agency**

Purpose: To identify the retirement contributions to be used in the calculation of covered wages at PR-2

<u>Agency</u>	<u>Agency Name</u>	<u>Direct Billed (DB)</u>	Group I		Group II	
			Employees (Perm) 500604	Employees (Temp) 500614	Police 500606	Fire 500621
002	EXECUTIVE BRANCH		193,956			
003	INFORMATION TECHNOLOGY DEPT OF		3,076,041			
004	LEGISLATIVE BRANCH		1,032,198			
005	EXECUTIVE COUNCIL		1,021			
007	JUDICIAL COUNCIL		20,655			
010	JUDICIAL BRANCH		3,141,071	88,170		
012	ADJUTANT GENERAL		507,205			621,761
013	PEASE DEVELOPMENT AUTHORITY	DB	15,043		54,271	
014	ADMINISTRATIVE SERV DEPT OF		2,217,456			
018	AGRICULTURE DEPT OF		228,915			
020	JUSTICE DEPT OF		1,059,144			
021	OFFICE OF PROFESSIONAL LICENSURE	DB	426,319			
022	BUSINESS AND ECONOMIC AFFAIRS		448,193			
023	SAFETY DEPT OF	DB	4,456,664		8,864,303	673,336
024	INSURANCE DEPT OF	DB	682,200			
026	LABOR DEPT OF	DB	458,835		367	
027	EMPLOYMENT SECURITY DEPT OF		1,476,606		(0)	
032	SECRETARY OF STATE		462,871			
035	RESOURCES - ECON DEVEL DEPT OF		1,279,801			218,588
038	TREASURY DEPT OF		159,062			
042	HHS: HUMAN SERVICES		5,653,626		5,465	
043	NH VETERANS HOME		2,027,657			
044	ENVIRONMENTAL SERV DEPT OF		3,176,766	315,782		
045	HHS: TRANSITIONAL ASSISTANCE		2,244,968			
046	CORRECTIONS DEPT OF		971,872		15,281,224	
047	HHS:OFC OF MEDICAID & BUS PLCY		312,385			
048	HHS: ELDERLY - ADULT SERVICES		62,752			
056	EDUCATION DEPT OF		1,615,943			
059	NH RETIREMENT SYSTEM	DB	467,444			
066	NH OFFICE OF VETERANS SERVICES		49,465			
072	BANK COMMISSION	DB	370,278			
073	PUBLIC EMPLOYEES LABOR RLTN BD		31,927			
075	FISH AND GAME COMMISSION	DB	907,035		935,337	
076	HUMAN RIGHTS COMMISSION		40,423			
077	LIQUOR COMMISSION	DB	1,975,740		389,548	
081	PUBLIC UTILITIES COMM	DB	677,255			
083	NH LOTTERY COMMISSION	DB	383,031			
084	REVENUE ADMINISTRATION DEPT OF		999,815			
087	POLICE STDS - TRAINING COUNCIL		71,058		198,361	
089	TAX - LAND APPEALS BOARD OF		46,007			
090	HHS: HEALTH MGMT OFFICE OF		1,820,609			
091	HHS: GLENCLIFF HOME FOR ELDER		924,896			
092	HHS: BEHAVIORAL HEALTH DIV OF		377,812			
093	HHS: DEVELOPMENTAL SERV DIV OF		380,984			
094	HHS: NEW HAMPSHIRE HOSPITAL		3,878,162			
095	HHS: COMMISSIONER		3,175,034			
096	TRANSPORTATION DEPT OF	DB	10,200,342			
097	DEVELOPMENT DISABILITIES COUNC		13,516			
	Total		64,200,057	403,952	25,728,876	1,513,686
	Less Direct Billed Agencies		(21,020,185)	-	(10,243,826)	(673,336)
	Grand Total		43,179,872	403,952	15,485,050	840,350
					to PR-2	to PR-2
	Group I Total			43,583,824		
				to PR-2		



New Hampshire Retirement System
54 Regional Drive, Concord, NH 03301
Phone: (603) 410-3500 - Fax: (603) 410-3501
Website: www.nhrs.org - Email: info@nhrs.org

September 13, 2016

FROM: NHRS Board of Trustees
 George P. Lagos, Executive Director

TO: Vicki Quiram, Commissioner of Department of Administrative Services
 State of New Hampshire

**SUBJECT: EMPLOYER CONTRIBUTION RATES – STATE GOVERNMENT
 EFFECTIVE JULY 1, 2017 – JUNE 30, 2019**

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2015, the New Hampshire Retirement System Board of Trustees at its September 13, 2016, meeting certified the following employer rates of contribution due the retirement system beginning July 1, 2017, and ending June 30, 2019. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2017.

**EMPLOYER CONTRIBUTION RATES
 EFFECTIVE JULY 1, 2017 – JUNE 30, 2019**

	<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<u>GROUP I</u>			
Employees	11.08%	1.07%	12.15%
<u>GROUP II</u>			
Police	25.33%	4.10%	29.43%
Fire	27.79%	4.10%	31.89%

The employer contribution rates must be applied to the covered payroll for each respective membership classification.

Please refer any questions regarding this memo to: info@nhrs.org



New Hampshire Retirement System
 54 Regional Drive, Concord, NH 03301
 Phone: (603) 410-3500 - Fax: (603) 410-3501
 Website: www.nhrs.org - Email: info@nhrs.org

September 11, 2018

FROM: NHRS Board of Trustees
 George P. Lagos, Executive Director

TO: Charles M. Arlinghaus, Commissioner of Department of Administrative Services
 State of New Hampshire

SUBJECT: **EMPLOYER CONTRIBUTION RATES – STATE GOVERNMENT
 EFFECTIVE JULY 1, 2019 – JUNE 30, 2021**

Pursuant to RSA 100-A:16, III, and the actuarial valuation of June 30, 2017, the New Hampshire Retirement System Board of Trustees at its September 11, 2018, meeting certified the following employer rates of contribution due the retirement system beginning July 1, 2019, and ending June 30, 2021. Employers shall ensure that these rates are implemented for Earnable Compensation paid on and after July 1, 2019.

**EMPLOYER CONTRIBUTION RATES
 EFFECTIVE JULY 1, 2019 – JUNE 30, 2021**

	<u>Pension Percentage</u>	<u>Medical Subsidy Percentage</u>	<u>Total Employer Percentage</u>
<u>GROUP I</u>			
Employees	10.88%	1.05%	11.93%
<u>GROUP II</u>			
Police	24.77%	3.66%	28.43%
Fire	26.43%	3.66%	30.09%

The employer contribution rates must be applied to the covered payroll for each respective membership classification.

Please refer any questions regarding this memo to: info@nhrs.org

NEW HAMPSHIRE BUSINESS FINANCE AUTHORITY
 WITH BLENDED PRESENTATION OF COMPONENT UNIT NHBFA CDE LLC
**STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET POSITION**
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019

	NH BFA JUNE 30, 2019	NH BFA CDE, LLC DECEMBER 31, 2018	COMBINED TOTAL
<i>OPERATING REVENUES</i>			
Loan service fees	\$ 312,141	\$ -	\$ 312,141
Rent of leased land and buildings, net	812,646	-	812,646
Bond service charge fees	388,148	-	388,148
New Market Tax Credit (NMTC) fees	-	213,713	213,713
Other income	2,839	-	2,839
Amortization of loans purchased at a discount	11,289	-	11,289
Audit and tax fees, net	-	6,200	6,200
Income from loan programs and bank interest	806,503	-	806,503
<i>Total Operating Revenue</i>	<u>2,333,566</u>	<u>219,913</u>	<u>2,553,479</u>
<i>OPERATING EXPENSES</i>			
Salaries and wages	406,199	-	406,199
Employee benefits	145,388	-	145,388
Occupancy costs	53,717	-	53,717
Professional fees	124,017	15,375	139,392
Operating costs	51,129	-	51,129
Project fees	208,796	102,515	311,311
Donations	-	-	-
Miscellaneous	532	-	532
Bond and brokerage fees	124,569	-	124,569
Bad debt	597,857	-	597,857
Amortization	7,658	-	7,658
Depreciation	-	-	-
<i>Total Operating Expenses</i>	<u>1,719,862</u>	<u>117,890</u>	<u>1,837,752</u>
<i>NET OPERATING INCOME</i>	<u>613,704</u>	<u>102,023</u>	<u>715,727</u>
<i>NON-OPERATING REVENUES (EXPENSES)</i>			
Interest expense	(877,793)	-	(877,793)
Net investment income	291,140	(4,134)	287,006
<i>Total Non-operating Revenues (Expenses)</i>	<u>(586,653)</u>	<u>(4,134)</u>	<u>(590,787)</u>
<i>INCREASE (DECREASE) IN NET ASSETS</i>	27,051	97,889	124,940
NET POSITION, beginning of year	<u>21,390,316</u>	<u>1,137,887</u>	<u>22,528,203</u>
NET POSITION, end of year	<u>\$ 21,417,367</u>	<u>\$ 1,235,776</u>	<u>\$ 22,653,143</u>

The accompanying notes are an integral part of these financial statements

NEW HAMPSHIRE COMMUNITY DEVELOPMENT FINANCE AUTHORITY
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
REVENUES AND OTHER SUPPORT		
Grants		
Community Development Block Grant - HUD	\$ 5,489,213	\$ 7,824,901
Recovery Friendly Workplace Grant	-	1,000,000
United States Department of Agriculture Grant	<u>13,371</u>	<u>5,452</u>
Total grants	<u>5,502,584</u>	<u>8,830,353</u>
Administrative fees		
Community Development Block Grant - HUD	326,991	324,439
Community Development Block Grant - NH	172,310	170,604
Community Development Investment Program - NH	1,000,000	1,000,000
United States Department of Agriculture	10,775	5,338
Recovery Friendly Workplace	30,400	-
Miscellaneous fees	<u>1,504</u>	<u>3,335</u>
Total administrative fees	<u>1,541,980</u>	<u>1,503,716</u>
Other revenues and other support		
Related party service fees	9,000	72,000
Interest income - loans	<u>192,441</u>	<u>195,071</u>
Total other revenues and other support	<u>201,441</u>	<u>267,071</u>
Total revenues and other support	<u><u>7,246,005</u></u>	<u><u>10,601,140</u></u>
OPERATING EXPENSES		
Salaries and wages	1,003,112	1,021,133
Employee benefits and payroll taxes	322,345	266,807
Office	119,730	110,775
Travel	22,156	39,408
Occupancy	93,191	92,441
Professional fees	253,360	278,583
Meetings and events	25,808	15,462
Depreciation	18,076	34,908
Change in allowance for bad debts	<u>(10,524)</u>	<u>(906,283)</u>
Total operating expenses	<u>1,847,254</u>	<u>953,234</u>
GRANT EXPENDITURES		
Community Development Block Grant: Economic Development - HUD	1,413,627	1,874,553
Community Development Block Grant: Housing and Public Facilities - HUD	4,178,876	6,203,638
Community Development Block Grant: Emergency - HUD	-	50,396
Community Development Block Grant: Feasibility - HUD	53,105	18,200
Community Development Block Grant - returned funds	235,000	60,000
United States Department of Agriculture	15,471	5,025
Discretionary grants	17,902	56,398
State Grant - Recovery Friendly Workplace	<u>33,664</u>	<u>-</u>
Total grant expenditures	<u>5,947,645</u>	<u>8,268,210</u>
TOTAL OPERATING INCOME	<u>(548,894)</u>	<u>1,379,696</u>
NON-OPERATING REVENUES (EXPENSES)		
Gain (loss) from investment in related party	2,000	(70,053)
Gain on Disposition	288,304	-
Interest income	<u>128,898</u>	<u>82,956</u>
Total non-operating revenues (expenses)	<u>419,202</u>	<u>12,903</u>
CHANGE IN NET ASSETS	(129,692)	1,392,599
NET ASSETS, BEGINNING OF YEAR	<u>16,018,965</u>	<u>14,626,366</u>
NET ASSETS, END OF YEAR	<u>\$ 15,889,273</u>	<u>\$ 16,018,965</u>

See Notes to Financial Statements

PEASE DEVELOPMENT AUTHORITY
(A Component Unit of the State of New Hampshire)
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Operating Revenues		
Rental of Facilities	\$ 9,792,325	\$ 9,467,725
Fee Revenues:		
Golf Course Operations	2,056,393	2,018,938
Mooring, Dockage, Pier Usage and Boat Registrations	1,396,540	1,166,502
All Other	807,666	142,119
Total Fee Revenues	<u>4,260,599</u>	<u>3,327,559</u>
Fuel Sales	878,918	837,731
Concession and Other Miscellaneous	1,338,341	1,390,465
Total Operating Revenues	<u>16,270,183</u>	<u>15,023,480</u>
Operating Expenses		
Personnel Services and Benefits	6,243,243	7,502,468
Depreciation	5,635,999	5,836,369
Building and Facilities Maintenance	1,660,233	1,622,793
Professional Services	1,657,838	833,145
General and Administrative	785,076	833,528
Utilities	738,461	713,453
All Other	1,145,335	1,070,877
Total Operating Expenses	<u>17,866,185</u>	<u>18,412,633</u>
Operating Loss	<u>(1,596,002)</u>	<u>(3,389,153)</u>
Nonoperating Income (Expense)		
Interest Income	57,587	22,905
Interest Expense	(8,021)	(13,213)
Loss on Disposition of Capital Assets	-	(28,641)
Total Nonoperating Income (Expense)	<u>49,566</u>	<u>(18,949)</u>
Loss Before Contributed Capital	(1,546,436)	(3,408,102)
Contributed Capital	2,190,991	5,243,787
Change in Net Position	644,555	1,835,685
Net Position at Beginning of Year, as previously stated	57,574,736	65,600,076
Cumulative Effect of Change in Accounting Principle	-	(9,861,025)
Net Position at Beginning of Year, as restated	<u>57,574,736</u>	<u>55,739,051</u>
Net Position at End of Year	<u>\$ 58,219,291</u>	<u>\$ 57,574,736</u>

See accompanying notes to financial statements.

STATE OF NEW HAMPSHIRE
 SFY 2021 STATEWIDE COST ALLOCATION PLAN
 RETIREES HEALTH INSURANCE - AU2903
 STATEMENT OF APPROPRIATIONS FOR THE FISCAL YEAR ENDING JUNE 30, 2019

Report Date: 07/24/2019
 Begin Period Date: 07/01/2018
 End Period Date: 06/30/2019

<u>Org</u>	<u>Org Code</u>	<u>Acct Uni</u>	<u>Class</u>	<u>Class Desc</u>	<u>Approp</u>	<u>Est Rev</u>	<u>Expend</u>	<u>Revenue</u>	<u>Encumbr</u>	<u>Transfers</u>	<u>Lapsed</u>	<u>Balance</u>	<u>Available</u>
2903	RETIREES HEALTH INSURANCE	29030000	001	TRANSFERS FROM OTHER AGENCY	0.00	-24,544,300.00	0.00	17,532,042.48	0.00	8,577,450.26	-1,164.05	-1,564,028.69	0.00
2903	RETIREES HEALTH INSURANCE	29030000	008	AGENCY INCOME	0.00	-12,558,600.00	0.00	11,357,525.44	0.00	1,716,059.23	-866.71	-514,117.96	0.00
2903	RETIREES HEALTH INSURANCE	29030000	009	AGENCY INCOME	0.00	-10,526,100.00	0.00	7,898,662.10	0.00	3,392,276.28	-58.95	-764,779.43	0.00
2903	RETIREES HEALTH INSURANCE	29030000	102	CONTRACTS FOR PROGRAM SERVI	90,407,200.00	0.00	-67,195,736.51	0.00	0.00	-13,685,785.77	-14,772,907.86	5,247,230.13	-0.01
					90,407,200.00	-47,629,000.00	-67,195,736.51	36,788,230.02	0.00	0.00	-14,774,997.57	2,404,304.05	-0.01