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# State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES  
OFFICE OF THE COMMISSIONER  
25 Capitol Street – Room 120  
Concord, New Hampshire 03301

LINDA M. HODGDON  
Commissioner  
(603) 271-3201

JOSEPH B. BOUCHARD  
Assistant Commissioner  
(603) 271-3204

April 22, 2014

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, NH 03301

### REQUESTED ACTION

The Department of Administrative Services, on behalf of the NH Deferred Compensation Commission, requests authorization to budget and expend funds in the amount of \$87,000.00 earned from contractual payments from Great-West Retirement Services ("GWRS") which will be used to pay for expenses for the period effective upon Governor and Council approval through June 30, 2014. **100% Agency Income (DAS) – Restricted.** This is a non-lapsing account.

Funds are to be budgeted in the account # 01-14-14-140010-13070000, Department of Administrative Services, Deferred Compensation, with the authority to adjust across State fiscal years through the Budget Office if needed and justified.

| <u>Class</u>      | <u>Class Description</u>          | <u>Current Adjusted<br/>Authorized<br/>FY 2014</u> | <u>Amount to<br/>Budget</u> | <u>Revised Adj.<br/>Authorized<br/>FY 2014</u> |
|-------------------|-----------------------------------|--|-----------------------------|--|
| <b>009-407067</b> | <b>AGENCY INCOME</b>              | \$ 217,012   | \$ 87,000                   | \$ 304,012                                     |
| 010-500100        | PERSONAL SERVICES PERM CLASS      | \$ 56,779  |                             | \$ 56,779                                      |
| 020-500200        | CURRENT EXPENSES                  | \$ 3,500   |                             | \$ 3,500                                       |
| 026-500251        | ORGANIZATIONAL DUES               | \$ 1,000   |                             | \$ 1,000                                       |
| 030-500301        | EQUIPMENT NEW REPLACEMENT         | \$ 2,021   |                             | \$ 2,021                                       |
| 039-500188        | TELECOMMUNICATIONS                | \$ 480   |                             | \$ 480   |
| 057-500531        | BOOKS PERIODICALS SUBSCRIPTIONS   | \$ 400   |                             | \$ 400   |
| 060-500602        | BENEFITS                          | \$ 28,332  |                             | \$ 28,332                                      |
| 066-500543        | EMPLOYEE TRAINING                 | \$ 5,000   | \$ 12,000                   | \$ 17,000                                      |
| 070-500704        | IN STATE TRAVEL REIMBURSEMENT     | \$ 4,000   | \$ 3,000                    | \$ 7,000                                       |
| 080-500710        | OUT OF STATE TRAVEL REIMBURSEMENT | \$ 8,000   | \$ 5,000                    | \$ 13,000                                      |
| 102-500731        | CONTRACTS FOR PROGRAM SERVICES    | \$ 40,000  | \$ 47,000                   | \$ 87,000                                      |
| 206-509206        | DEFERRED COMP INV ADVISORS        | \$ 67,500  | \$ 20,000                   | \$ 87,500                                      |
|                   |                                   | \$ 217,012   | \$ 87,000                   | \$ 304,012                                     |

### **EXPLANATION**

RSA 101-B created the NH Public Employees 457(b) Deferred Compensation Plan and established the Deferred Compensation Commission (the "Commission") to provide fiduciary oversight of the Plan. The Commission currently has all eight statutory members seated. Appointees to the Commission include the State Treasurer or designee, the Commissioner of Administrative Services or designee, the Insurance Commissioner or designee, the Attorney General or designee, the Secretary of State or designee, an unclassified state employee and a member of the Plan, and a public employee at-large, both appointed by the Governor with the advice and consent of the Executive Council.

The Commission requested and received approval by the Legislative Fiscal Committee and then the Governor and Council on April 3, 2013, Item #25A to acknowledge and record funds from Great-West Retirement Services contract payments into the state financial accounting system and establish the new position of Executive Director, NH Public Employees 457(b) Deferred Compensation Plan.

A transfer of funds and approval of new budget classes in the Deferred Compensation accounts (attached) within the Department of Administrative Services was approved by the Fiscal Committee on March 21, 2014 and Governor and Council action on April 9, 2014, item #22.

This request is consistent with the above prior approvals. The monies expended come directly from GWRs contract payments and are restricted under IRS regulations and the federal Small Business Job Protection Act of 1996, which calls for participant account funds to be held in trust and designates the use of the funds derived from revenue sharing by 457(b) plans to be expended for the exclusive benefit of participants and their beneficiaries. The new Executive Director and the Commission are careful in allocation of resources to stay consistent with the Act. In addition, the contract with the audit firm CliftonLarsonAllen, approved by Governor and Council on March 26, 2014, Item #10, will include a review of the accounting and financial controls put in place by the Commission, Executive Director and DAS to ensure the Commission is operating within IRS code and the Act.

The additional funds will be allocated and expended as follows:

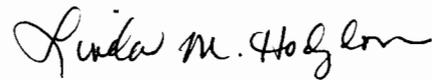
|           |  |
|-----------|--|
| Class 066 | To pay for Employee Training including Commission members, Town and County HR Directors that belong to Plan and a planned financial education course for Participants. |
| Class 070 | To pay for travel reimbursement for Director and Commission members visiting State agencies, towns and counties  |
| Class 080 | To pay for travel to annual NAGDCA conference, site visit to Plan Administrator and selected events to ensure the Commission is fulfilling its fiduciary duties        |
| Class 102 | To pay for contracted independent financial auditors – CliftonLarsonAllen (audit years 2010-2013)  |
| Class 206 | To pay for contracted Plan investment advisors – Segal Rogers Casey  |

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
April 22, 2014  
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As this request represents the start up costs for the office under the new oversight structure and the payment of services on the audit contract in the upcoming state fiscal year, this first budget is anticipated to be higher than the following SFY budget.

The Commission requests approval of the above budget and expend request.

Respectfully Submitted,

A handwritten signature in black ink that reads "Linda M. Hodgdon". The signature is written in a cursive, flowing style.

Linda M. Hodgdon  
Commissioner



# State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES  
OFFICE OF THE COMMISSIONER  
25 Capitol Street – Room 120  
Concord, New Hampshire 03301

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Jm

LINDA M. HODGDON  
Commissioner  
(603) 271-3201

JOSEPH B. BOUCHARD  
Assistant Commissioner  
(603) 271-3204

February 11, 2013

The Honorable Mary Jane Wallner, Chairman  
Fiscal Committee of the General Court  
State House  
Concord, New Hampshire 03301

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

## REQUESTED ACTION

1. Authorize the Department of Administrative Services to accept and expend from Great West Retirement Services ("GWRS"), administrator of the State of New Hampshire's 457(b) Deferred Compensation Plan (RSA 101-B) ("the Plan"), revenue-sharing in the amount of \$33,451 for the purpose of administering the Plan on behalf of its participants. This request is effective upon Governor and Executive Council approval through June 30, 2013. **100% Agency Income (DAS)**
2. Pursuant to RSA 124:15, subject to the approval of Requested Action #1, authorize the Department of Administrative Services to create one temporary full-time Administrator to the Deferred Compensation Plan position # 9T169, effective upon Fiscal Committee and Governor and Executive Council approval through June 30, 2013. This position would report operationally within the Department of Administrative Services and functionally to the Deferred Compensation Commission (RSA 101-B:2). **100% Agency Income (DAS)**

Funds will be budgeted in account 01-14-14-140010-13070000 Deferred Compensation as follows:

| <u>Class</u> | <u>Description</u>    | <u>Current Budget</u> | <u>Requested Action</u> | <u>New Budget</u> |
|--------------|-----------------------|-----------------------|-------------------------|-------------------|
| 009-407067   | Deferred Comp         | (110,000)             | (33,451)                | (143,451)         |
| 020-500200   | Current Expense       | -0-                   | 3,500                   | 3,500             |
| 026-500251   | Organizational Dues   | -0-                   | 100                     | 100               |
| 030-500311   | Equipment             | -0-                   | 2,500                   | 2,500             |
| 037-500173   | Technology – Hardware | -0-                   | 2,500                   | 2,500             |
| 038-500175   | Technology – Software | -0-                   | 1,500                   | 1,500             |
| 039-500188   | Telecommunications    | -0-                   | 750                     | 750               |
| 059-500117   | Temp Full Time        | -0-                   | 14,580                  | 14,580            |
| 060-500602   | Benefits              | -0-                   | 7,521                   | 7,521             |

|            |                        |                  |                 |                  |
|------------|------------------------|------------------|-----------------|------------------|
| 070-500704 | In-State Travel        | -0-              | 500             | 500              |
| 080-500717 | Out of State Travel    | 5,400            |                 | 5,400            |
| 206-509206 | Deferred Comp Advisors | <u>287,500</u>   |                 | <u>287,500</u>   |
|            |                        | <b>\$292,900</b> | <b>\$33,451</b> | <b>\$326,351</b> |

**EXPLANATION**

RSA 101-B created a public employees 457(b) deferred compensation plan and established the Deferred Compensation Commission (the "Commission") to provide fiduciary oversight for the Plan. The Commission currently has seven of the eight statutory members seated, with the post for a non-classified legislative employee and member of the Plan having been vacant for two years. Other appointees to the Commission include the State Treasurer or designee, the Commissioner of Administrative services or designee, the Insurance Commissioner or designee, the Attorney General or designee, the Secretary of State or designee, an unclassified state employee who is a member of the Plan and appointed by the Governor, and a public employee at-large appointed by the Governor with the advice and consent of the Executive Council.

Pursuant to RSA 101-B:7, the State's financial liability under the Plan is limited to the value of the fixed or variable life insurance policy or annuity contract or contracts entered into by the Plan on behalf of its employee-members. At present it is estimated that this value limitation could be as high as \$100 million dollars, which is the total amount Plan participants currently have invested in the specific fund that could be characterized as an annuity contract. While it is unlikely the State would ever be liable for this entire sum, should the Plan be declared as unqualified by the IRS as a 457(b) deferred compensation plan due to the State's negligence, the State's liability could be substantial given the potential for claims to be made by the Plan's 6,000 participants should their individual tax liabilities increase as a result of the Plan's disqualification.

RSA 101-B:3 provides the Commission the authority to contract with an administrator or custodian of deferred compensation plans for the administration of assets accumulated under each employee participant's account. It is common practice for administrators of such plans to enter into revenue-sharing agreements with the plan sponsor, in this case the State of New Hampshire. However pursuant to federal Treasury Regulation Section 1.457-8(a), such revenue is to be expended solely for the benefit of Plan participants and their beneficiaries:

(2) Trust requirement. (i) A trust described in this paragraph (a) must be established pursuant to a written agreement that constitutes a valid trust under State law. The terms of the trust must make it impossible, prior to the satisfaction of all liabilities with respect to participants and their beneficiaries, for any part of the assets and income of the trust to be used for, or diverted to, purposes other than for the exclusive benefit of participants and their beneficiaries.

**Explanation for Requested Action #1**

During the Plan's administration under ING, which ended in January 2010, revenue-sharing was reflected in the State's accounting system and budgeted accordingly. Ongoing expenses of administering the Plan have been paid from these funds, which stood at approximately \$290,000 as of December 31, 2012. However from the inception of GWRS's administration of the Plan in early 2010 until now, the revenue-sharing of approximately \$300,000 as of December 31, 2012, has not been reflected in the State's accounting system. In order to correct this omission in the State's accounting system and ensure transparency and continued accountability, we request that the Governor and Council

authorize acceptance and expenditure of funds in the amount of \$33,451 which represents appropriations necessary to support the program through June 30, 2013. The balance of the revenue sharing will be used to support the administration of the deferred compensation plan in the state fiscal year budget for 2014-2015.

Explanation for Requested Action #2

As the Plan has grown in time to nearly one-quarter of a billion dollars in assets under management, and also to include several town and county political subdivisions, the complexity of administering the Plan has increased beyond the capacity of Commission members to provide thorough and timely fiduciary oversight. Evidence of this constraint is reflected in the following:

- 1) Under the Plan's prior administrator, ING, participants were permitted to exceed income deferral limits from 2007-2009. This triggered an Internal Revenue Service audit and findings that threatened the tax-qualified status of the Plan and its participants, but was ultimately remedied by the Department of Administrative Services pursuant to certain conditions being met. One of those conditions was the crafting of a new Plan Document, which has yet to be completed due to ongoing time constraints on the part of members of the Commission.
- 2) The Plan sponsor's fiduciary responsibilities include contracting for annual financial audits and periodic compliance audits (approximately every 10-15 years) in order to ensure the Plan's tax-qualified treatment under the tax code. From the inception of Great West Retirement Service's tenure as Plan administrator on February 1, 2010, neither of these types of audits has been conducted, as Commission members have not been able to devote the time to crafting and distributing a Request for Proposals, evaluating the resulting bids, and presenting the contract requests to Governor and Executive Council. This constraint jeopardizes the tax-qualified status of the Plan.
- 3) None of the Commission members has been able to provide the type of consistent monitoring required to ensure that Plan vendors, including the Plan administrator and Plan financial advisor, adhere to the provisions of their respective contracts, both in terms of services to be provided and revenue-sharing. Monitoring of this nature also provides critical protection under increasing Internal Revenue Service scrutiny of 457(b) plans and sponsors.
- 4) Commission members are unable to properly promote the Plan to political subdivisions in the State in order to increase the size of the Plan, which would result in investment management fee reductions to Plan participants. Outreach and assistance to political subdivision Plan partners has also been insufficient.
- 5) With at least two Commission meetings required per quarter, it has become increasingly difficult to ensure the timely drafting and posting of meeting minutes pursuant to RSA 91-A:2, II.
- 6) The Commission has found it increasingly difficult to coordinate the legal oversight necessary from the Attorney General in order to contractually enhance the Plan via new investment offerings. This constraint has also impaired the ability of the Commission to initiate and coordinate online enhancements for the benefit of Plan participants.

- 7) The Commission has been unable to pursue legislation that would result in the creation of a new Commission appointee to represent the political subdivisions.
- 8) Other ongoing responsibilities, such as Right-to-Know requests and unique inquiries, requests, and complaints on the part of current and former members of the Plan that require some degree of Plan sponsor intervention, are becoming increasingly difficult to address by members of the Commission.
- 9) The Commission's public employee at-large has shouldered the bulk of the administrative work required of the Commission and in doing so has had to utilize nearly three weeks of annual leave time in calendar year 2012 in order to attend to these responsibilities.

To the extent this request is not approved, the Commission has a fiduciary obligation under federal Treasury Regulations to distribute to Plan participants on a pro-rata basis up to \$400,000 in revenue-sharing that has accumulated under both ING's and GWRS's administration of the Plan. However it is the belief of the Commission that Plan participants, including those in the State's political subdivisions, are best served by first having a dedicated, full-time Executive Director in place to provide the crucial administration described above and currently lacking. Any funds remaining after funding both the cost of this position and the anticipated ongoing expenses of administering the Plan could then be distributed to Plan participants, at the fiduciary discretion of the Commission.

**Org 1307 SFY13**

- |           |  |
|-----------|--|
| Class 020 | To pay for photocopying, office supplies, promotional materials, etc             |
| Class 026 | To pay for potential membership dues   |
| Class 030 | To pay for any required office furniture or equipment that may not already exist |
| Class 037 | To pay for computer equipment for new employee                                   |
| Class 038 | To pay for software or software licensing  |
| Class 059 | To pay for full time temporary salary  |
| Class 060 | To pay for position's benefits   |
| Class 070 | To pay for in-state travel to other state agencies and/or political subdivisions |

The Division of Personnel has approved the request for one (1) new temporary full time Administrator II position as per the attached documentation. This position will administer the deferred compensation plan with oversight by the deferred compensation commission.

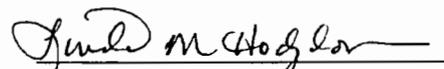
The following information is provided in accordance with the comptroller's instructional memo dated September 12, 1981.

- 1) *List of personnel involved:* One (1) full time temporary position of Administrator II (LG 29, A000)

- 2) *Nature, Need, and Duration:* This new full time temporary position will advise the New Hampshire Deferred Compensation Commission on policy issues and supervises all functions of the State of NH Public Employees Deferred Compensation Plan. This request is for the remainder of fiscal year 2013 with the intention of budgeting a full time position in the FY 2014/15 budget.
- 3) *Relationship to existing agency programs:* The Administrator II is responsible for overseeing contractors that provide auditing services, investment consulting services, recordkeeping and custody, investment management services, and marketing of the State of New Hampshire Deferred Compensation Program.
- 4) *Has a similar program been requested of the legislature and denied?* No
- 5) *Why wasn't the funding included in the agency's budget request?* At the time the budget was created it was unknown that this position would be needed.
- 6) *Can portions of the grant funds be utilized?* Yes, 100% Agency Income
- 7) *Estimate the funds required to continue this position:* Based upon the 2011-2013 Collective Bargaining Agreement, within the pay scale of A000 – 37.5 hours per week, the amount needed to fund this position (LG29, step 5) for the remainder of the fiscal year would be \$14,580 for salary and approximately \$7,521 for benefits, for a total of \$22,101.

Respectfully submitted,

  
Catherine A. Provencher  
State Treasurer

  
Linda M. Hodgdon, Commissioner  
Department of Administrative Services



*State of New Hampshire*  
 DEPARTMENT OF ADMINISTRATIVE SERVICES  
 State House Annex - Room 419  
 25 Capitol Street  
 Concord, New Hampshire 03301

*not 1/15/12*

LINDA M. HODGDON  
 Commissioner  
 (603) 271-3201

CAROL B. JERRY  
 Human Resources Administrator  
 (603) 271-2260

January 15, 2013

Karen D. Hutchins, Director  
 Division of Personnel  
 25 Capitol Street  
 Concord, NH 03301

Re: Request to Establish a Full-Time Temporary Position  
Administrator II, LG 29

APPROVED *Karen D. Hutchins*  
 JAN 25 2013  
 DIRECTOR OF PERSONNEL  
 BY *Sanifer A. Elberfeld*

Dear Ms. Hutchins:

The Department of Administrative Services requests permission to establish a full-time temporary Administrator II / Executive Director position, LG (29). The position will be located in the Department of Administrative Services/ NH Deferred Compensation Commission.

As the Plan has grown in time to nearly one-quarter of a billion dollars in assets under management, and also to include several town and county political subdivisions, the complexity of administering the Plan has increased beyond the capacity of Commission members to provide thorough and timely fiduciary oversight. (Specific examples of Commission requirements that are currently pending are attached).

Funding for this position is available in Account 01-14-14-140010-13070000-500109.

Attached is a proposed supplemental job description for this position for the NH Deferred Compensation Commission and the current and revised organizational chart for the Commissioner's Office.

If you need any further information regarding this request, please feel free to contact me at 271-2260. Thank you for your consideration.

Sincerely,  
  
 Carol B. Jerry  
 Human Resources Administrator

Attachments  
 cc: File



FIS 13-080

JEFFRY A. PATTISON  
Legislative Budget Assistant  
(603) 271-3161

MICHAEL W. KANE, CPA  
Deputy Legislative Budget Assistant  
(603) 271-3161

State of New Hampshire  
OFFICE OF LEGISLATIVE BUDGET ASSISTANT  
State House, Room 102  
Concord, New Hampshire 03301

RICHARD J. MAHONEY, CPA  
Director, Audit Division  
(603) 271-2785

March 8, 2013

Linda M. Hodgdon, Commissioner  
Department of Administrative Services  
25 Capitol Street, Room 120  
Concord, New Hampshire 03301

Dear Commissioner Hodgdon,

The Fiscal Committee, pursuant to the provisions of RSA 124:15, on March 8, 2013, **amended** and approved the request of the Department of Administrative Services, to create one temporary full-time Administrator to the Deferred Compensation Plan, position #9T169, **with a start date no earlier than July 1, 2013**, as specified in your letter dated February 11, 2013.

Sincerely,

  
Jeffrey A. Pattison  
Legislative Budget Assistant

JAP/pc  
Attachment

Cc: Catherine A. Provencher, State Treasurer



# State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES  
OFFICE OF THE COMMISSIONER  
25 Capitol Street – Room 120  
Concord, New Hampshire 03301

# 27

FIS 14 040  
4/9/14

LINDA M. HODGDON  
Commissioner  
(603) 271-3201

JOSEPH B. BOUCHARD  
Assistant Commissioner  
(603) 271-3204

February 27, 2014

The Honorable Mary Jane Wallner, Chairman  
Fiscal Committee of the General Court  
State House  
Concord, New Hampshire 03301

*J. Patton* 3/21/14  
Approved by Fiscal Committee Date

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

### REQUESTED ACTION

Pursuant to the provisions of Chapter 144:31, Laws of 2013, Transfer Among Accounts and Classes, authorize the Department of Administrative Services to transfer funds in and among accounting units in the amount of \$256,682 and to create four new expenditure classes. The transfers are made up of \$76,205 in general funds, \$167,866 in transfer funds, and \$12,611 in other funds. The adjustments are summarized below and detailed on the attached worksheets. Effective upon Fiscal Committee and Governor and Council approval through June 30, 2014. **Funding Source: 29.69% General Funds, 65.40% Transfer Funds, and 4.91% Other Funds.**

### SFY 2014

| <u>Division</u>                             | <u>Account</u>      | <u>Amount</u>     |
|---|---------------------|-------------------|
| Office of the Commissioner                  | 13070000 & 13500000 | \$ 8,001          |
| Division of Personnel                       | 10440000            | \$ 40,000         |
| Bureau Plant & Property Maintenance         | Various             | \$ 207,381        |
| Financial Data Management                   | 13700000            | \$ 1,300          |
| Total Department of Administrative Services |                     | <u>\$ 256,682</u> |

### EXPLANATION

These transfers reflect adjustments to various expense accounts to address projected expenses in the Department. Expenditure patterns for the first seven months of SFY 2014 have been analyzed and taken into consideration when projecting expenditures for the remainder of the fiscal year. Based upon this review, a number of accounts were found to require additional funds, while other accounts were experiencing less than originally anticipated expenditures. This transfer will provide for the continued efficient operation of the Department.

The following is the information specifically required when transfer are requested, in accordance with the Budget Officer's instructional memorandum dated April 17, 1985, to support the above requested actions.

- A. *Justification:* The transfer consists of various payroll related transfers to cover deficits in class 018, overtime, and class 050, part-time salaries, due to permanent full time positions being vacant throughout the Department as well as budget estimates in areas being lower than anticipated; funds are available to cover these deficits in class 010, full-time salaries, and class 011, unclassified salaries, due to the vacant positions. Other areas requiring transfers are higher than anticipated expenditures for class 020, current expenses; class 023, heat, electricity, and water, class 030, equipment; class 039 telecommunications, classes 048 and 103 contracted and non-contracted maintenance, and class 070 and 080 in-state and out-of-state travel; these deficits are being offset by reducing classes 047, 048, and 103, contracted and non-contracted maintenance; class 020, current expenses, class 023, heat, electricity, and water; and classes 070 and 080, in-state and out-of-state travel, due to lower than anticipated expenses. It also establishes four new expenditure lines in Accounting Unit 13070000, Deferred Compensation; these expenditure lines had not been established in the current budget.
- B. *Does this transfer involve continuing programs or one-time projects?* This transfer involves continuing programs;
- C. *Is this transfer required to maintain existing program levels or will it increase the program level?* This transfer is required to maintain existing program levels;
- D. *Cite any requirements which make this program mandatory.* The programs for the Department are mandated by various state and federal laws;
- E. *Identify the source of funds on all accounts listed on this transfer.* See the attached worksheet for the source of funds for all accounts;
- F. *Will there be any effect on revenue if this transfer is not approved?* There is no anticipated effect on revenue as a result of this transfer;

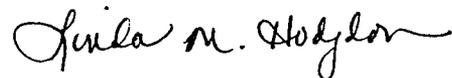
The Honorable Mary Jane Wallner, Chairman  
Fiscal Committee of the General Court

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
February 27, 2014  
Page 3 of 3

- G. *Are funds expected to lapse if this transfer is not approved?* It is anticipated that some funds will lapse whether this transfer is approved or not;
- H. *Are personnel services involved?* No positions are being transferred as a result of this request. Transfer of funds into classes 050, part-time salaries, is to support existing budgeted positions and not for the creation of any new positions.

The Department has conducted a detailed review of every line item in the budget to ensure that available funds are maximized to the greatest degree possible.

Respectfully submitted,



Linda M. Hodgdon  
Commissioner



| ur/Div | Acct Unit | Description           | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|--------|-----------|-----------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 1400   | 13070000  | DEFERRED COMPENSATION | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 63,180                   | \$ (6,401)         | \$ 56,779              |
| 1400   | 13070000  | DEFERRED COMPENSATION | 020-500200 | CURRENT EXPENSES            | \$ -                        | \$ 3,500           | \$ 3,500               |
| 1400   | 13070000  | DEFERRED COMPENSATION | 026-500251 | ORGANIZATIONAL DUES         | \$ 1,000                    |                    | \$ 1,000               |
| 1400   | 13070000  | DEFERRED COMPENSATION | 030-500301 | EQUIPMENT NEW REPLACEMENT   |                             | \$ 2,021           | \$ 2,021               |
| 1400   | 13070000  | DEFERRED COMPENSATION | 039-500188 | TELECOMMUNICATIONS          |                             | \$ 480             | \$ 480                 |
| 1400   | 13070000  | DEFERRED COMPENSATION | 057-500531 | BOOKS PERIODICALS SUBSCRIP  |                             | \$ 400             | \$ 400                 |
| 1400   | 13070000  | DEFERRED COMPENSATION | 060-500602 | BENEFITS                    | \$ 28,332                   |                    | \$ 28,332              |
| 1400   | 13070000  | DEFERRED COMPENSATION | 066-500543 | EMPLOYEE TRAINING           | \$ 5,000                    |                    | \$ 5,000               |
| 1400   | 13070000  | DEFERRED COMPENSATION | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 4,000                    |                    | \$ 4,000               |
| 1400   | 13070000  | DEFERRED COMPENSATION | 080-500710 | OUT OF STATE TRAVEL REIMB   | \$ 8,000                    |                    | \$ 8,000               |
| 1400   | 13070000  | DEFERRED COMPENSATION | 102-500731 | CONTRACTS FOR PROGRAM SERVI | \$ 40,000                   |                    | \$ 40,000              |
| 1400   | 13070000  | DEFERRED COMPENSATION | 206-509206 | DEFERRED COMP IN ADVISORS   | \$ 67,500                   |                    | \$ 67,500              |
|        |           | TOTAL                 |            |                             | \$ 217,012                  | \$ -               | \$ 217,012             |
|        |           | REVENUES              |            |                             |                             |                    |                        |
|        |           | Total Other Funds     | 009-407067 |                             | \$ 217,012                  | \$ -               | \$ 217,012             |
| 1400   | 13500000  | BUDGET OFFICE         | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 688,355                  |                    | \$ 688,355             |
| 1400   | 13500000  | BUDGET OFFICE         | 011-500102 | PERSONAL SERVICES UNCLASSIF | \$ 104,964                  |                    | \$ 104,964             |
| 1400   | 13500000  | BUDGET OFFICE         | 018-500106 | OVERTIME                    | \$ 17,000                   |                    | \$ 17,000              |
| 1400   | 13500000  | BUDGET OFFICE         | 020-500200 | CURRENT EXPENSES            | \$ 10,500                   | \$ (400)           | \$ 10,100              |
| 1400   | 13500000  | BUDGET OFFICE         | 030-500301 | EQUIPMENT NEW REPLACEMENT   | \$ 250                      |                    | \$ 250                 |
| 1400   | 13500000  | BUDGET OFFICE         | 039-500188 | TELECOMMUNICATIONS          | \$ 6,025                    |                    | \$ 6,025               |
| 1400   | 13500000  | BUDGET OFFICE         | 060-500602 | BENEFITS                    | \$ 361,458                  |                    | \$ 361,458             |
| 1400   | 13500000  | BUDGET OFFICE         | 066-500543 | EMPLOYEE TRAINING           | \$ 100                      |                    | \$ 100                 |
| 1400   | 13500000  | BUDGET OFFICE         | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 600                      | \$ 400             | \$ 1,000               |
| 1400   | 13500000  | BUDGET OFFICE         | 080-500710 | OUT OF STATE TRAVEL REIMB   | \$ 600                      |                    | \$ 600                 |
|        |           | TOTAL                 |            |                             | \$ 1,189,852                | \$ -               | \$ 1,189,852           |
|        |           | REVENUES              |            |                             |                             |                    |                        |
|        |           | Total General Funds   | 010-000010 |                             | \$ 1,189,852                | \$ -               | \$ 1,189,852           |
| 1400   | 13600000  | BUSINESS OFFICE       | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 217,939                  |                    | \$ 217,939             |
| 1400   | 13600000  | BUSINESS OFFICE       | 018-500106 | OVERTIME                    | \$ 3,001                    |                    | \$ 3,001               |
| 1400   | 13600000  | BUSINESS OFFICE       | 020-500200 | CURRENT EXPENSES            | \$ 2,000                    | \$ 1,200           | \$ 3,200               |
| 1400   | 13600000  | BUSINESS OFFICE       | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 2,000                    | \$ (1,200)         | \$ 800                 |
| 1400   | 13600000  | BUSINESS OFFICE       | 024-500227 | MAINT OTHER THAN BUILD-GRN  | \$ 100                      |                    | \$ 100                 |
| 1400   | 13600000  | BUSINESS OFFICE       | 030-500301 | EQUIPMENT NEW REPLACEMENT   | \$ 100                      |                    | \$ 100                 |
| 1400   | 13600000  | BUSINESS OFFICE       | 035-583514 | SHARED SERVICES SUPPORT     | \$ 69,996                   |                    | \$ 69,996              |
| 1400   | 13600000  | BUSINESS OFFICE       | 039-500188 | TELECOMMUNICATIONS          | \$ 2,450                    |                    | \$ 2,450               |
| 1400   | 13600000  | BUSINESS OFFICE       | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 12,201                   |                    | \$ 12,201              |

| Div | Acct Unit | Description               | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|-----|-----------|---------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 000 | 13600000  | BUSINESS OFFICE           | 060-500602 | BENEFITS                    | \$ 101,259                  |                    | \$ 101,259             |
| 000 | 13600000  | BUSINESS OFFICE           | 066-500543 | EMPLOYEE TRAINING           | \$ 1                        |                    | \$ 1                   |
| 000 | 13600000  | BUSINESS OFFICE           | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 1                        |                    | \$ 1                   |
| 000 | 13600000  | BUSINESS OFFICE           | 080-500710 | OUT OF STATE TRAVEL REIMB   | \$ 1                        |                    | \$ 1                   |
|     |           | TOTAL                     |            |                             | \$ 411,049                  | \$ -               | \$ 411,049             |
|     |           | REVENUES                  |            |                             |                             |                    |                        |
|     |           | Total General Funds       | 010-000010 |                             | \$ 411,049                  | \$ -               | \$ 411,049             |
|     |           | TOTAL 1400                |            |                             | \$ 1,817,910                | \$ -               | \$ 1,817,910           |
| 05  | 13300000  | FINANCIAL REPORTING       | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 295,688                  |                    | \$ 295,688             |
| 05  | 13300000  | FINANCIAL REPORTING       | 011-500102 | PERSONAL SERVICES UNCLASSIF | \$ 105,000                  |                    | \$ 105,000             |
| 05  | 13300000  | FINANCIAL REPORTING       | 020-500200 | CURRENT EXPENSES            | \$ 12,000                   | \$ (1,300)         | \$ 10,700              |
| 05  | 13300000  | FINANCIAL REPORTING       | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 600                      |                    | \$ 600                 |
| 05  | 13300000  | FINANCIAL REPORTING       | 026-500251 | ORGANIZATIONAL DUES         | \$ 5,000                    |                    | \$ 5,000               |
| 05  | 13300000  | FINANCIAL REPORTING       | 039-500188 | TELECOMMUNICATIONS          | \$ 1,750                    |                    | \$ 1,750               |
| 05  | 13300000  | FINANCIAL REPORTING       | 060-500602 | BENEFITS                    | \$ 183,976                  |                    | \$ 183,976             |
| 05  | 13300000  | FINANCIAL REPORTING       | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 50                       | \$ (1,300)         | \$ 50                  |
|     |           | TOTAL                     |            |                             | \$ 604,064                  | \$ (1,300)         | \$ 602,764             |
|     |           | REVENUES                  |            |                             |                             |                    |                        |
|     |           | Total General Funds       | 010-000010 |                             | \$ 604,064                  | \$ (1,300)         | \$ 602,764             |
|     |           | TOTAL 1405                |            |                             | \$ 604,064                  | \$ (1,300)         | \$ 602,764             |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 906,009                  |                    | \$ 906,009             |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 011-500102 | PERSONAL SERVICES UNCLASSIF | \$ 94,112                   | \$ (40,000)        | \$ 54,112              |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 012-500128 | PERSONAL SERVICES UNCLASSIF | \$ 66,765                   |                    | \$ 66,765              |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 018-500106 | OVERTIME                    | \$ 200                      |                    | \$ 200                 |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 020-500200 | CURRENT EXPENSES            | \$ 8,849                    |                    | \$ 8,849               |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 7,154                    |                    | \$ 7,154               |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 024-500227 | MAINT OTHER THAN BUILD-GRN  | \$ 225                      |                    | \$ 225                 |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 026-500251 | ORGANIZATIONAL DUES         | \$ 4,000                    |                    | \$ 4,000               |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 030-500301 | EQUIPMENT NEW REPLACEMENT   | \$ 250                      |                    | \$ 250                 |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 039-500188 | TELECOMMUNICATIONS          | \$ 10,000                   |                    | \$ 10,000              |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 52,000                   | \$ 40,000          | \$ 92,000              |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 060-500602 | BENEFITS                    | \$ 568,232                  |                    | \$ 568,232             |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 066-500543 | EMPLOYEE TRAINING           | \$ 100                      |                    | \$ 100                 |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 400                      |                    | \$ 400                 |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 080-500710 | OUT OF STATE TRAVEL REIMB   | \$ 50                       |                    | \$ 50                  |
| 10  | 10440000  | PERSONNEL ADMIN - SUPPORT | 103-500735 | CONTRACTS FOR OP SERVICES   | \$ 50                       |                    | \$ 50                  |
|     |           | TOTAL                     |            |                             | \$ 1,718,396                | \$ -               | \$ 1,718,396           |

| Cur/Div | Acct Unit | Description                | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|---------|-----------|----------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
|         |           | REVENUES                   |            |                             |                             |                    |                        |
|         |           | Total General Funds        | 010-000010 |                             | \$ 1,466,180                | \$ -               | \$ 1,466,180           |
|         |           | Total Other Funds          | 009-407017 |                             | \$ 252,216                  | \$ -               | \$ 252,216             |
|         |           | TOTAL REVENUES             |            |                             | \$ 1,718,396                |                    | \$ 1,718,396           |
|         |           | TOTAL EXPENSES             |            |                             | \$ 1,718,396                |                    | \$ 1,718,396           |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 939,489                  | \$ (57,500)        | \$ 881,989             |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 018-500106 | OVERTIME                    | \$ 34,999                   | \$ 15,000          | \$ 49,999              |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 020-500200 | CURRENT EXPENSES            | \$ 181,071                  |                    | \$ 181,071             |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 3,975,095                |                    | \$ 3,975,095           |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 023-500210 | HEAT ELECTRICITY WATER      | \$ 1,662,192                | \$ 100,000         | \$ 1,762,192           |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 024-500227 | MAINT OTHER THAN BUILD-GRN  | \$ 5,000                    |                    | \$ 5,000               |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 25,935                   |                    | \$ 25,935              |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 035-583514 | SHARED SERVICE SUPPORT      | \$ 34,135                   |                    | \$ 34,135              |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 039-500188 | TELECOMMUNICATIONS          | \$ 50,500                   |                    | \$ 50,500              |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 10,000                   |                    | \$ 10,000              |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 717,903                  | \$ (57,500)        | \$ 660,403             |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 558,084                  |                    | \$ 558,084             |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 060-500602 | BENEFITS                    | \$ 700,013                  |                    | \$ 700,013             |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 18,171                   |                    | \$ 18,171              |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 208,582                  |                    | \$ 208,582             |
| 1415    | 20450000  | BUREAU OF COURT FACILITIES | 202-509202 | RELOCATION                  | \$ 8,000                    |                    | \$ 8,000               |
|         |           | TOTAL                      |            |                             | \$ 9,129,169                | \$ -               | \$ 9,129,169           |
|         |           | REVENUES                   |            |                             |                             |                    |                        |
|         |           | Total General Funds        | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|         |           | Transfer Other Agencies    | various    |                             | \$ 9,129,169                | \$ -               | \$ 9,129,169           |
|         |           | TOTAL REVENUES             |            |                             | \$ 9,129,169                | \$ -               | \$ 9,129,169           |
| 1415    | 20510000  | BRIDGES HOUSE              | 018-500106 | OVERTIME                    | \$ 7,099                    |                    | \$ 7,099               |
| 1415    | 20510000  | BRIDGES HOUSE              | 020-500200 | CURRENT EXPENSES            | \$ 3,708                    | \$ 2,500           | \$ 6,208               |
| 1415    | 20510000  | BRIDGES HOUSE              | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 6,573                    | \$ (2,500)         | \$ 4,073               |
| 1415    | 20510000  | BRIDGES HOUSE              | 023-500210 | HEAT ELECTRICITY WATER      | \$ 10,579                   | \$ (2,500)         | \$ 8,079               |
| 1415    | 20510000  | BRIDGES HOUSE              | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 5,000                    | \$ (1,000)         | \$ 4,000               |
| 1415    | 20510000  | BRIDGES HOUSE              | 039-500188 | TELECOMMUNICATIONS          | \$ 1,250                    |                    | \$ 1,250               |
| 1415    | 20510000  | BRIDGES HOUSE              | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 1,069                    |                    | \$ 1,069               |
| 1415    | 20510000  | BRIDGES HOUSE              | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 10,189                   | \$ 3,500           | \$ 13,689              |
| 1415    | 20510000  | BRIDGES HOUSE              | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 14,580                   |                    | \$ 14,580              |
| 1415    | 20510000  | BRIDGES HOUSE              | 060-500602 | BENEFITS                    | \$ 2,520                    |                    | \$ 2,520               |
| 1415    | 20510000  | BRIDGES HOUSE              | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 97                       |                    | \$ 97                  |

| Div | Acct Unit | Description                 | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|-----|-----------|-----------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 115 | 20510000  | BRIDGES HOUSE               | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 2,067                    |                    | \$ 2,067               |
|     |           | TOTAL                       |            |                             | \$ 64,731                   | \$ -               | \$ 64,731              |
|     |           | REVENUES                    |            |                             |                             |                    |                        |
|     |           | Total General Funds         | 010-000010 |                             | \$ 62,131                   |                    | \$ 62,131              |
|     |           | Total Agency Income         | 007-400000 |                             | \$ 2,600                    |                    | \$ 2,600               |
|     |           | TOTAL REVENUES              |            |                             | \$ 64,731                   | \$ -               | \$ 64,731              |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 111,988                  |                    | \$ 111,988             |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 018-500106 | OVERTIME                    | \$ 6,180                    | \$ 5,000           | \$ 11,180              |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 020-500200 | CURRENT EXPENSES            | \$ 44,090                   | \$ 10,000          | \$ 54,090              |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 022-500255 | RENDS-LEASES OTHER THAN STA | \$ 150                      |                    | \$ 150                 |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 023-500210 | HEAT ELECTRICITY WATER      | \$ 210,319                  | \$ (10,000)        | \$ 200,319             |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 2,770                    |                    | \$ 2,770               |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 039-500188 | TELECOMMUNICATIONS          | \$ 1,400                    |                    | \$ 1,400               |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 3,001                    |                    | \$ 3,001               |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 048-500226 | CONTRACTUAL-MAINT BUILD-GRN | \$ 42,533                   |                    | \$ 42,533              |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 40,150                   | \$ (5,500)         | \$ 34,650              |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 060-500602 | BENEFITS                    | \$ 50,232                   |                    | \$ 50,232              |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 669                      | \$ 500             | \$ 1,169               |
| 115 | 20810000  | EMERGENCY OPERATIONS CENTER | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 12,461                   |                    | \$ 12,461              |
|     |           | TOTAL                       |            |                             | \$ 525,943                  | \$ -               | \$ 525,943             |
|     |           | REVENUES                    |            |                             |                             |                    |                        |
|     |           | Total General Funds         | 010-000010 |                             | \$ -                        |                    |                        |
|     |           | Transfer Other Agencies     | various    |                             | \$ 525,943                  |                    | \$ 525,943             |
|     |           | TOTAL REVENUES              |            |                             | \$ 525,943                  |                    | \$ 525,943             |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 1,307,582                |                    | \$ 1,307,582           |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 018-500106 | OVERTIME                    | \$ 30,813                   |                    | \$ 30,813              |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 020-500200 | CURRENT EXPENSES            | \$ 34,210                   |                    | \$ 34,210              |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 022-500255 | RENDS-LEASES OTHER THAN STA | \$ 1,562                    |                    | \$ 1,562               |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 025-506467 | STATE OWNED EQUIPMENT USAGE | \$ 33,652                   |                    | \$ 33,652              |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 1                        |                    | \$ 1                   |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 037-500165 | TECHNOLOGY-HARDWARE         | \$ 1,566                    |                    | \$ 1,566               |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 038-500175 | TECHNOLOGY-SOFTWARE         | \$ 3,451                    |                    | \$ 3,451               |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 039-500188 | TELECOMMUNICATIONS          | \$ 14,556                   |                    | \$ 14,556              |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 049-500294 | TRANSFER TO OTHER STATE AGE | \$ 33,952                   |                    | \$ 33,952              |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 157,301                  |                    | \$ 157,301             |
| 115 | 20910000  | PUBLIC WORKS BUREAU         | 059-500117 | TEMP FULL TIME              | \$ 109,699                  |                    | \$ 109,699             |

| Bur/Div | Acct Unit | Description             | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|---------|-----------|-------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 1415    | 20910000  | PUBLIC WORKS BUREAU     | 060-500602 | BENEFITS                    | \$ 766,893                  |                    | \$ 766,893             |
| 1415    | 20910000  | PUBLIC WORKS BUREAU     | 066-500543 | EMPLOYEE TRAINING           | \$ 1                        |                    | \$ 1                   |
| 1415    | 20910000  | PUBLIC WORKS BUREAU     | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 4,407                    | \$ (325)           | \$ 4,082               |
| 1415    | 20910000  | PUBLIC WORKS BUREAU     | 080-500712 | OUT OF STATE TRAVEL REIMB   | \$ 1,206                    | \$ 325             | \$ 1,531               |
| 1415    | 20910000  | PUBLIC WORKS BUREAU     | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 6,500                    |                    | \$ 6,500               |
|         |           | TOTAL                   |            |                             | \$ 2,507,352                | \$ -               | \$ 2,507,352           |
|         |           | REVENUES                |            |                             |                             |                    |                        |
|         |           | Total General Funds     | 010-000010 |                             | \$ 1,814,304                |                    | \$ 1,814,304           |
|         |           | Total Agency Income     | 009-402065 |                             | \$ 693,048                  |                    | \$ 693,048             |
|         |           | TOTAL REVENUES          |            |                             | \$ 2,507,352                | \$ -               | \$ 2,507,352           |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 28,308                   |                    | \$ 28,308              |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 018-500106 | OVERTIME                    | \$ 241                      | \$ 3,000           | \$ 3,241               |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 020-500200 | CURRENT EXPENSES            | \$ 8,488                    |                    | \$ 8,488               |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 150                      |                    | \$ 150                 |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 023-500210 | HEAT ELECTRICITY WATER      | \$ 92,021                   |                    | \$ 92,021              |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 3,070                    |                    | \$ 3,070               |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 039-500188 | TELECOMMUNICATIONS          | \$ 1,500                    | \$ 250             | \$ 1,750               |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 1,720                    |                    | \$ 1,720               |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 21,684                   | \$ (3,250)         | \$ 18,434              |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 060-500602 | BENEFITS                    | \$ 21,481                   |                    | \$ 21,481              |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 150                      |                    | \$ 150                 |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 27,795                   |                    | \$ 27,795              |
| 1415    | 20930000  | 61 SOUTH SPRING ST.     | 200-509200 | BUILDING USE ALLOWANCE      | \$ 51,000                   |                    | \$ 51,000              |
|         |           | TOTAL                   |            |                             | \$ 257,608                  | \$ -               | \$ 257,608             |
|         |           | REVENUES                |            |                             |                             |                    |                        |
|         |           | Total General Funds     | 010-000010 |                             | \$ 13,646                   | \$ -               | \$ 13,646              |
|         |           | Transfer Other Agencies | various    |                             | \$ 243,962                  | \$ -               | \$ 243,962             |
|         |           | TOTAL REVENUES          |            |                             | \$ 257,608                  | \$ -               | \$ 257,608             |
| 1415    | 20940000  | WALKER BUILDING         | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 178,541                  |                    | \$ 178,541             |
| 1415    | 20940000  | WALKER BUILDING         | 018-500106 | OVERTIME                    | \$ 8,000                    | \$ 350             | \$ 8,350               |
| 1415    | 20940000  | WALKER BUILDING         | 020-500200 | CURRENT EXPENSES            | \$ 48,022                   |                    | \$ 48,022              |
| 1415    | 20940000  | WALKER BUILDING         | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 200                      |                    | \$ 200                 |
| 1415    | 20940000  | WALKER BUILDING         | 023-500210 | HEAT ELECTRICITY WATER      | \$ 258,757                  |                    | \$ 258,757             |
| 1415    | 20940000  | WALKER BUILDING         | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 3,884                    |                    | \$ 3,884               |
| 1415    | 20940000  | WALKER BUILDING         | 039-500188 | TELECOMMUNICATIONS          | \$ 2,305                    |                    | \$ 2,305               |
| 1415    | 20940000  | WALKER BUILDING         | 043-500406 | DEBT SERVICE TREASURY       | \$ 352,259                  |                    | \$ 352,259             |
| 1415    | 20940000  | WALKER BUILDING         | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 22,350                   | \$ (350)           | \$ 22,000              |

| Div | Acct Unit | Description             | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|-----|-----------|-------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 5   | 20940000  | WALKER BUILDING         | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 67,269                   |                    | \$ 67,269              |
| 5   | 20940000  | WALKER BUILDING         | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 86,381                   |                    | \$ 86,381              |
| 5   | 20940000  | WALKER BUILDING         | 060-500602 | BENEFITS                    | \$ 124,521                  |                    | \$ 124,521             |
| 5   | 20940000  | WALKER BUILDING         | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 1                        |                    | \$ 1                   |
| 5   | 20940000  | WALKER BUILDING         | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 17,400                   |                    | \$ 17,400              |
|     |           | TOTAL                   |            |                             | \$ 1,169,890                | \$ -               | \$ 1,169,890           |
|     |           | REVENUES                |            |                             |                             |                    |                        |
|     |           | Total General Funds     | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|     |           | Transfer Other Agencies | various    |                             | \$ 1,169,890                | \$ -               | \$ 1,169,890           |
|     |           | TOTAL REVENUES          |            |                             | \$ 1,169,890                | \$ -               | \$ 1,169,890           |
| 5   | 20950000  | LONDERGAN HALL          | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 61,043                   | \$ (500)           | \$ 60,543              |
| 5   | 20950000  | LONDERGAN HALL          | 018-500106 | OVERTIME                    | \$ 400                      | \$ 500             | \$ 900                 |
| 5   | 20950000  | LONDERGAN HALL          | 020-500200 | CURRENT EXPENSES            | \$ 9,702                    |                    | \$ 9,702               |
| 5   | 20950000  | LONDERGAN HALL          | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 75                       |                    | \$ 75                  |
| 5   | 20950000  | LONDERGAN HALL          | 023-500210 | HEAT ELECTRICITY WATER      | \$ 99,494                   | \$ (10,000)        | \$ 89,494              |
| 5   | 20950000  | LONDERGAN HALL          | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 2,746                    |                    | \$ 2,746               |
| 5   | 20950000  | LONDERGAN HALL          | 039-500188 | TELECOMMUNICATIONS          | \$ 1,000                    |                    | \$ 1,000               |
| 5   | 20950000  | LONDERGAN HALL          | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 2,050                    |                    | \$ 2,050               |
| 5   | 20950000  | LONDERGAN HALL          | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 23,415                   | \$ 10,000          | \$ 33,415              |
| 5   | 20950000  | LONDERGAN HALL          | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 34,253                   |                    | \$ 34,253              |
| 5   | 20950000  | LONDERGAN HALL          | 060-500602 | BENEFITS                    | \$ 49,148                   |                    | \$ 49,148              |
| 5   | 20950000  | LONDERGAN HALL          | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 1                        |                    | \$ 1                   |
| 5   | 20950000  | LONDERGAN HALL          | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 6,363                    |                    | \$ 6,363               |
| 5   | 20950000  | LONDERGAN HALL          | 200-509200 | BUILDING USE ALLOWANCE      | \$ 23,801                   |                    | \$ 23,801              |
|     |           | TOTAL                   |            |                             | \$ 313,491                  | \$ -               | \$ 313,491             |
|     |           | REVENUES                |            |                             |                             |                    |                        |
|     |           | Total General Funds     | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|     |           | Transfer Other Agencies | various    |                             | \$ 313,491                  | \$ -               | \$ 313,491             |
|     |           | TOTAL REVENUES          |            |                             | \$ 313,491                  | \$ -               | \$ 313,491             |
| 15  | 20960000  | JOHNSON HALL            | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 26,270                   | \$ (400)           | \$ 25,870              |
| 15  | 20960000  | JOHNSON HALL            | 018-500106 | OVERTIME                    | \$ 785                      | \$ 400             | \$ 1,185               |
| 15  | 20960000  | JOHNSON HALL            | 020-500200 | CURRENT EXPENSES            | \$ 12,000                   |                    | \$ 12,000              |
| 15  | 20960000  | JOHNSON HALL            | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 100                      |                    | \$ 100                 |
| 15  | 20960000  | JOHNSON HALL            | 023-500210 | HEAT ELECTRICITY WATER      | \$ 78,272                   |                    | \$ 78,272              |
| 15  | 20960000  | JOHNSON HALL            | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 2,016                    |                    | \$ 2,016               |
| 15  | 20960000  | JOHNSON HALL            | 039-500188 | TELECOMMUNICATIONS          | \$ 525                      |                    | \$ 525                 |
| 15  | 20960000  | JOHNSON HALL            | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 1,200                    |                    | \$ 1,200               |

| Bur/Div | Acct Unit | Description                   | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|---------|-----------|-------------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 1415    | 20960000  | JOHNSON HALL                  | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 33,045                   |                    | \$ 33,045              |
| 1415    | 20960000  | JOHNSON HALL                  | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 7,500                    |                    | \$ 7,500               |
| 1415    | 20960000  | JOHNSON HALL                  | 060-500602 | BENEFITS                    | \$ 21,760                   |                    | \$ 21,760              |
| 1415    | 20960000  | JOHNSON HALL                  | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 5,249                    |                    | \$ 5,249               |
| 1415    | 20960000  | JOHNSON HALL                  | 200-509200 | BUILDING USE ALLOWANCE      | \$ 9,115                    |                    | \$ 9,115               |
|         |           | TOTAL                         |            |                             | \$ 197,837                  | \$ -               | \$ 197,837             |
|         |           | REVENUES                      |            |                             |                             |                    |                        |
|         |           | Total General Funds           | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|         |           | Transfer Other Agencies       | various    |                             | \$ 197,837                  | \$ -               | \$ 197,837             |
|         |           | TOTAL REVENUES                |            |                             | \$ 197,837                  | \$ -               | \$ 197,837             |
| 1415    | 20970000  | SPAULDING HALL                | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 47,583                   |                    | \$ 47,583              |
| 1415    | 20970000  | SPAULDING HALL                | 018-500106 | OVERTIME                    | \$ 9,000                    |                    | \$ 9,000               |
| 1415    | 20970000  | SPAULDING HALL                | 020-500200 | CURRENT EXPENSES            | \$ 9,010                    | \$ (150)           | \$ 8,860               |
| 1415    | 20970000  | SPAULDING HALL                | 022-500255 | RENDS-LEASES OTHER THAN STA | \$ 100                      |                    | \$ 100                 |
| 1415    | 20970000  | SPAULDING HALL                | 023-500210 | HEAT ELECTRICITY WATER      | \$ 56,719                   |                    | \$ 56,719              |
| 1415    | 20970000  | SPAULDING HALL                | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 1,522                    |                    | \$ 1,522               |
| 1415    | 20970000  | SPAULDING HALL                | 039-500188 | TELECOMMUNICATIONS          | \$ 450                      | \$ 150             | \$ 600                 |
| 1415    | 20970000  | SPAULDING HALL                | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 18,693                   |                    | \$ 18,693              |
| 1415    | 20970000  | SPAULDING HALL                | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 33,148                   |                    | \$ 33,148              |
| 1415    | 20970000  | SPAULDING HALL                | 060-500602 | BENEFITS                    | \$ 44,215                   |                    | \$ 44,215              |
| 1415    | 20970000  | SPAULDING HALL                | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 5,050                    |                    | \$ 5,050               |
| 1415    | 20970000  | SPAULDING HALL                | 200-509200 | BUILDING USE ALLOWANCE      | \$ 51,975                   |                    | \$ 51,975              |
|         |           | TOTAL                         |            |                             | \$ 277,465                  | \$ -               | \$ 277,465             |
|         |           | REVENUES                      |            |                             |                             |                    |                        |
|         |           | Total General Funds           | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|         |           | Transfer Other Agencies       | 001-482826 |                             | \$ 277,465                  | \$ -               | \$ 277,465             |
|         |           | TOTAL REVENUES                |            |                             | \$ 277,465                  | \$ -               | \$ 277,465             |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 761,314                  |                    | \$ 761,314             |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 018-500106 | OVERTIME                    | \$ 40,000                   |                    | \$ 40,000              |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 020-500200 | CURRENT EXPENSES            | \$ 151,507                  |                    | \$ 151,507             |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 022-500255 | RENDS-LEASES OTHER THAN STA | \$ 1,543                    |                    | \$ 1,543               |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 023-500210 | HEAT ELECTRICITY WATER      | \$ 1,023,971                | \$ (6,000)         | \$ 1,017,971           |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 024-500227 | MAINT OTHER THAN BUILD-GRN  | \$ 1,300                    |                    | \$ 1,300               |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 29,116                   |                    | \$ 29,116              |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 039-500188 | TELECOMMUNICATIONS          | \$ 16,864                   |                    | \$ 16,864              |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 10,931                   |                    | \$ 10,931              |
| 1415    | 29500000  | GENERAL SERVICES MAINT & GRND | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 706,911                  |                    | \$ 706,911             |

| Div | Acct Unit | Description                   | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|-----|-----------|-------------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 15  | 29500000  | GENERAL SERVICES MAINT & GRND | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 268,400                  |                    | \$ 268,400             |
| 15  | 29500000  | GENERAL SERVICES MAINT & GRND | 060-500602 | BENEFITS                    | \$ 483,013                  |                    | \$ 483,013             |
| 15  | 29500000  | GENERAL SERVICES MAINT & GRND | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 4,038                    | \$ 6,000           | \$ 10,038              |
| 15  | 29500000  | GENERAL SERVICES MAINT & GRND | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 76,263                   |                    | \$ 76,263              |
|     |           | TOTAL                         |            |                             | \$ 3,575,171                | \$ -               | \$ 3,575,171           |
|     |           | REVENUES                      |            |                             |                             |                    |                        |
|     |           | Total General Funds           | 010-000010 |                             | \$ 3,549,784                | \$ -               | \$ 3,549,784           |
|     |           | Transfer Other Agencies       | 001-482803 |                             | \$ 7,937                    | \$ -               | \$ 7,937               |
|     |           | Transfer Other Agencies       | 001-482838 |                             | \$ 17,450                   | \$ -               | \$ 17,450              |
|     |           | TOTAL REVENUES                |            |                             | \$ 3,575,171                | \$ -               | \$ 3,575,171           |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 313,376                  |                    | \$ 313,376             |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 018-500106 | OVERTIME                    | \$ 14,722                   | \$ 3,000           | \$ 17,722              |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 020-500200 | CURRENT EXPENSES            | \$ 63,229                   | \$ 10,000          | \$ 73,229              |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 278                      |                    | \$ 278                 |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 023-500210 | HEAT ELECTRICITY WATER      | \$ 406,337                  |                    | \$ 406,337             |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 024-500225 | MAINT OTHER THAN BUILD-GRN  | \$ 752                      |                    | \$ 752                 |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 12,052                   | \$ (500)           | \$ 11,552              |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 039-500188 | TELECOMMUNICATIONS          | \$ 4,228                    |                    | \$ 4,228               |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 3,913                    |                    | \$ 3,913               |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 165,780                  | \$ (13,000)        | \$ 152,780             |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 98,000                   |                    | \$ 98,000              |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 060-500602 | BENEFITS                    | \$ 261,454                  |                    | \$ 261,454             |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 122                      | \$ 500             | \$ 622                 |
| 15  | 29510000  | DEPT OF SAFETY / DMV FACILITY | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 42,775                   |                    | \$ 42,775              |
|     |           | TOTAL                         |            |                             | \$ 1,387,018                | \$ -               | \$ 1,387,018           |
|     |           | REVENUES                      |            |                             |                             |                    |                        |
|     |           | Total General Funds           | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|     |           | Transfer Other Agencies       | 001-482823 |                             | \$ 1,387,018                | \$ -               | \$ 1,387,018           |
|     |           | TOTAL REVENUES                |            |                             | \$ 1,387,018                | \$ -               | \$ 1,387,018           |
| 15  | 29520000  | DOT BUILDINGS                 | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 254,692                  |                    | \$ 254,692             |
| 15  | 29520000  | DOT BUILDINGS                 | 018-500106 | OVERTIME                    | \$ 7,500                    | \$ 1,500           | \$ 9,000               |
| 15  | 29520000  | DOT BUILDINGS                 | 020-500200 | CURRENT EXPENSES            | \$ 62,665                   | \$ (200)           | \$ 62,465              |
| 15  | 29520000  | DOT BUILDINGS                 | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 200                      |                    | \$ 200                 |
| 15  | 29520000  | DOT BUILDINGS                 | 023-500210 | HEAT ELECTRICITY WATER      | \$ 518,184                  |                    | \$ 518,184             |
| 15  | 29520000  | DOT BUILDINGS                 | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 23,001                   | \$ (5,300)         | \$ 17,701              |
| 15  | 29520000  | DOT BUILDINGS                 | 039-500188 | TELECOMMUNICATIONS          | \$ 2,828                    |                    | \$ 2,828               |
| 15  | 29520000  | DOT BUILDINGS                 | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 5,131                    |                    | \$ 5,131               |

| Cur/Div | Acct Unit | Description             | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|---------|-----------|-------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
| 1415    | 29520000  | DOT BUILDINGS           | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 146,545                  | \$ 5,300           | \$ 151,845             |
| 1415    | 29520000  | DOT BUILDINGS           | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 100,502                  |                    | \$ 100,502             |
| 1415    | 29520000  | DOT BUILDINGS           | 060-500602 | BENEFITS                    | \$ 213,092                  |                    | \$ 213,092             |
| 1415    | 29520000  | DOT BUILDINGS           | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 200                      | \$ 200             | \$ 400                 |
| 1415    | 29520000  | DOT BUILDINGS           | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 21,795                   | \$ (1,500)         | \$ 20,295              |
|         |           | TOTAL                   |            |                             | \$ 1,356,335                | \$ -               | \$ 1,356,335           |
|         |           | REVENUES                |            |                             |                             |                    |                        |
|         |           | Total General Funds     | 010-000010 |                             | \$ -                        | \$ -               | \$ -                   |
|         |           | Transfer Other Agencies | 001-482896 |                             | \$ 1,356,335                | \$ -               | \$ 1,356,335           |
|         |           | TOTAL REVENUES          |            |                             | \$ 1,356,335                | \$ -               | \$ 1,356,335           |
| 1415    | 29980000  | DISCOVERY CENTER        | 020-500200 | CURRENT EXPENSES            | \$ 7,728                    |                    | \$ 7,728               |
| 1415    | 29980000  | DISCOVERY CENTER        | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ -                        | \$ 9,000           | \$ 9,000               |
| 1415    | 29980000  | DISCOVERY CENTER        | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 5,366                    |                    | \$ 5,366               |
| 1415    | 29980000  | DISCOVERY CENTER        | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 56,906                   | \$ (9,000)         | \$ 47,906              |
|         |           | TOTAL                   |            |                             | \$ 70,000                   | \$ -               | \$ 70,000              |
|         |           | REVENUES                |            |                             |                             |                    |                        |
|         |           | Total General Funds     | 010-000010 |                             | \$ 70,000                   | \$ -               | \$ 70,000              |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 020-500200 | CURRENT EXPENSES            | \$ 7,050                    |                    | \$ 7,050               |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 250                      |                    | \$ 250                 |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 023-500210 | HEAT ELECTRICITY WATER      | \$ 107,650                  | \$ 15,000          | \$ 122,650             |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 1,000                    |                    | \$ 1,000               |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 039-500188 | TELECOMMUNICATIONS          | \$ 2,500                    |                    | \$ 2,500               |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 9,000                    |                    | \$ 9,000               |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 80,483                   | \$ (10,000)        | \$ 70,483              |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 60,601                   | \$ 4,000           | \$ 64,601              |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 060-500602 | BENEFITS                    | \$ 1,913                    | \$ 306             | \$ 2,219               |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 200                      |                    | \$ 200                 |
| 1415    | 53200000  | LAKES REGION CAMPUS     | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 21,960                   |                    | \$ 21,960              |
|         |           | TOTAL                   |            |                             | \$ 292,607                  | \$ 9,306           | \$ 301,913             |
|         |           | REVENUES                |            |                             |                             |                    |                        |
|         |           | Total General Funds     | 010-000010 |                             | \$ 292,607                  | \$ 9,306           | \$ 301,913             |
| 1415    | 59640000  | DUBE BUILDING           | 023-500210 | HEAT ELECTRICITY WATER      | \$ 21,100                   | \$ (5,000)         | \$ 16,100              |
| 1415    | 59640000  | DUBE BUILDING           | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 2,394                    |                    | \$ 2,394               |
| 1415    | 59640000  | DUBE BUILDING           | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 2,500                    |                    | \$ 2,500               |
| 1415    | 59640000  | DUBE BUILDING           | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 4,000                    | \$ (4,000)         | \$ -                   |
| 1415    | 59640000  | DUBE BUILDING           | 060-500602 | BENEFITS                    | \$ 306                      | \$ (306)           | \$ -                   |
|         |           | TOTAL                   |            |                             | \$ 30,300                   | \$ (9,306)         | \$ 20,994              |

| Div | Acct Unit | Description               | Class      | Class Description           | Current Adjusted Authorized | Amount to Transfer | Revised Adj Authorized |
|-----|-----------|---------------------------|------------|-----------------------------|-----------------------------|--------------------|------------------------|
|     |           | REVENUES                  |            |                             |                             |                    |                        |
|     |           | Total General Funds       |            |                             |                             |                    |                        |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 010-000010 |                             | \$ 30,300                   | \$ (9,306)         | \$ 20,994              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 24,385                   |                    | \$ 24,385              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 018-500106 | OVERTIME                    | \$ 1,499                    |                    | \$ 1,499               |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 020-500200 | CURRENT EXPENSES            | \$ 11,242                   |                    | \$ 11,242              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 022-500255 | RENTS-LEASES OTHER THAN STA | \$ 250                      |                    | \$ 250                 |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 023-500210 | HEAT ELECTRICITY WATER      | \$ 88,067                   |                    | \$ 88,067              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 030-500311 | EQUIPMENT NEW REPLACEMENT   | \$ 4,909                    |                    | \$ 4,909               |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 039-500188 | TELECOMMUNICATIONS          | \$ 1,000                    |                    | \$ 1,000               |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 042-500620 | ADDITIONAL FRINGE BENEFITS  | \$ 2,820                    |                    | \$ 2,820               |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 047-500240 | OWN FORCES MAINT BUILD-GRN  | \$ 10,334                   | \$ (1,100)         | \$ 9,234               |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 048-500226 | CONTRACTUAL MAINT BUILD-GRN | \$ 10,300                   |                    | \$ 10,300              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 050-500109 | PERSONAL SERVICE TEMP APPOI | \$ 19,570                   |                    | \$ 19,570              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 060-500602 | BENEFITS                    | \$ 18,720                   |                    | \$ 18,720              |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 500                      |                    | \$ 500                 |
| .15 | 59660000  | ANNA PHILBROOK CENTER     | 103-500736 | CONTRACTS FOR OP SERVICES   | \$ 2,771                    | \$ 1,100           | \$ 3,871               |
|     |           | TOTAL                     |            |                             | \$ 196,367                  | \$ -               | \$ 196,367             |
|     |           | REVENUES                  |            |                             |                             |                    |                        |
|     |           | Total General Funds       | 010-000010 |                             | \$ 21,863                   | \$ -               | \$ 21,863              |
|     |           | Transfer Other Agencies   | various    |                             | \$ 174,504                  | \$ -               | \$ 174,504             |
|     |           | TOTAL                     |            |                             | \$ 196,367                  | \$ -               | \$ 196,367             |
|     |           | REVENUES                  |            |                             |                             |                    |                        |
|     |           | Total General Funds       | 010-000010 |                             | \$ 21,863                   | \$ -               | \$ 21,863              |
|     |           | Transfer Other Agencies   | various    |                             | \$ 174,504                  | \$ -               | \$ 174,504             |
|     |           | TOTAL                     |            |                             | \$ 196,367                  | \$ -               | \$ 196,367             |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 010-500100 | PERSONAL SERVICES PERM CLAS | \$ 1,668,622                |                    | \$ 1,668,622           |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 012-500128 | PERSONAL SERVICES UNCLASSIF | \$ 94,412                   |                    | \$ 94,412              |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 018-500106 | OVERTIME                    | \$ 85,000                   |                    | \$ 85,000              |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 020-500200 | CURRENT EXPENSES            | \$ 2,200                    |                    | \$ 2,200               |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 027-502799 | TRANSFERS TO DOIT           | \$ 1,672,233                |                    | \$ 1,672,233           |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 037-500165 | TECHNOLOGY-HARDWARE         | \$ 33,338                   |                    | \$ 33,338              |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 038-500177 | TECHNOLOGY-SOFTWARE         | \$ 712,460                  | \$ 1,300           | \$ 713,760             |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 039-500188 | TELECOMMUNICATIONS          | \$ 20,694                   |                    | \$ 20,694              |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 046-500416 | CONSULTANTS                 | \$ 1                        |                    | \$ 1                   |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 060-500602 | BENEFITS                    | \$ 790,643                  |                    | \$ 790,643             |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 066-500543 | EMPLOYEE TRAINING           | \$ 1,000                    |                    | \$ 1,000               |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 070-500704 | IN STATE TRAVEL REIMBURSEME | \$ 250                      |                    | \$ 250                 |
| .20 | 13700000  | FINANCIAL DATA MANAGEMENT | 080-500710 | OUT OF STATE TRAVEL REIMB   | \$ 3,000                    | \$ 1,300           | \$ 3,000               |
|     |           | TOTAL                     |            |                             | \$ 5,083,853                | \$ 1,300           | \$ 5,085,153           |
|     |           | REVENUES                  |            |                             |                             |                    |                        |
|     |           | Total General Funds       | 010-000010 |                             | \$ 5,083,853                | \$ 1,300           | \$ 5,085,153           |
|     |           | TOTAL                     |            |                             | \$ 5,083,853                | \$ 1,300           | \$ 5,085,153           |



# State of New Hampshire

DEPARTMENT OF ADMINISTRATIVE SERVICES  
OFFICE OF THE COMMISSIONER  
25 Capitol Street – Room 120  
Concord, New Hampshire 03301

# 10  
G + C 3/26/14  
3/26/14

LINDA M. HODGDON  
Commissioner  
(603) 271-3201

JOSEPH B. BOUCHARD  
Assistant Commissioner  
(603) 271-3204

February 24, 2014

Her Excellency, Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, NH 03301

### REQUESTED ACTION

Authorize the Department of Administrative Services, for the NH Deferred Compensation Commission, to enter into a contract with CliftonLarsonAllen LLP, Timonium, MD (Vendor #228150), in the amount of \$160,500 to perform annual financial audits of the State of NH Public Employees Deferred Compensation Plan for calendar years 2010, 2011, 2012, 2013, and 2014. The contract will be effective upon Governor and Council approval and end on December 31, 2015. **100% Agency Income.**

Funding is available in the account titled Deferred Compensation as follows and contingent upon approval of future operating budgets:

|   |               |               |               |
|---|---------------|---------------|---------------|
| 01-14-14-14-140010-13070000 Deferred Compensation | <u>SFY 14</u> | <u>SFY 15</u> | <u>SFY 16</u> |
| 102-500731 – Contracts for Program Services       | \$31,500      | \$95,500      | \$33,500      |

### EXPLANATION

The New Hampshire Deferred Compensation Commission (the "Commission") has, with Governor and Council approval, contracted with third party Plan Administrators/Record keepers for the day to day operation of the State of NH Public Employees Deferred Compensation Plan (the "Plan"). Beginning in 2000 the Commission required annual financial audits of the Plan to ensure accurate accounting and crediting of participant deferrals and investment returns. The Plan was administered at that time by ING Life Insurance and Annuity Company and as part of that contract, ING arranged and paid for annual financial audits. Audits were performed up until December 31, 2009. As no State contract can extend beyond 10 years, the Plan was put out to bid, and a new Plan Administrator contract was awarded to Great-West Life & Annuity Insurance Company ("Great-West") by vote of the Governor & Council on October 21, 2009, Item #25A.

The contract with Great-West provides funds to pay for annual financial audits, but the responsibility for hiring and supervising the work of the auditors is now the responsibility of the Commission. It is felt by the

Commission that this provides a truly independent financial audit process that will benefit both the Commission and all Plan participants.

Notification of the RFP was released on November 15, 2013 to eleven (11) audit firms known to have performed successful audits of state 457(b) plans. The RFP was posted the same day on the State of NH purchasing website and the National Association of Government Defined Contribution Administrators (NAGDCA) website. This produced additional inquiries. Questions and Answers from prospective proposers were answered and posted on December 5, 2013, with the deadline for proposal submissions extended to December 23, 2013 at 3:00 pm.

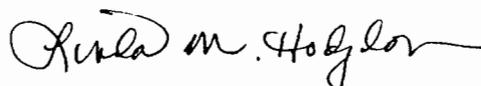
The Commission received seven (7) proposals by the deadline. A four (4) member review team, consisting of three (3) Commission members; Linda M. Hodgdon, Commissioner of Administrative Services, Barry Glennon, Director of the Bureau of Securities Regulation, Kevin O'Brien, Chief of Policy and Planning – Department of Safety and the Plan Executive Director Craig Downing. Mr. Downing and the review team were assisted by Deputy Commissioner Michael P. Connor (non-voting) in the drafting of the RFP and scoring/selection of the bids. Deputy Commissioner Connor met twice with the evaluation team as a group to review and score the proposals. After clarification questions were sent to each of the bidders; three (3) were deemed to be non-compliant (as explained in Attachment A) by failure to meet the eligibility criteria or responsiveness to the Commission goals as stated in the RFP. The Commission review team individually scored the remaining four (4) bidders, using the evaluation criteria established and published in the RFP. Based on the evaluation criteria, CliftonLarsonAllen LLP was scored the highest ranking proposal. They were also the low priced bidder of the four (4) proposals scored. Scoring sheets, Bid Tab and additional information are contained in Attachment A.

Finally, CliftonLarsonAllen, LLP has the most experience of any of the firms reviewed in auditing State 457(b) plans and is the best firm to review the financial statements, but comment on and offer advice as the Commission sets up the new office of the Executive Director.

Based on the foregoing, the Commission requests approval of the contract with CliftonLarsonAllen LLP for five (5) audit years work, with the Commission paying for each audit year report after it is accepted over the next two (2) State Fiscal Years as detailed above.

The contract has been approved by the Office of the Attorney General as to form, execution, and content.

Respectfully Submitted,



Linda M. Hodgdon  
Commissioner

## **Attachment A**

### **Procurement Process**

The procurement process for this contract was conducted in accordance with State of NH / Department of Administrative Services procurement guidelines. A Request for Proposals (RFP) was released on November 15, 2013 to (11) eleven firms known to have successful audit experience with other State 457(b) plans and posted to the state procurement website and the National Association of Government Defined Contribution Administrators (NAGDCA) website. The Commission received (7) seven proposals by the December 23, 2013 3:00 pm deadline. The following seven firms responded:

Allen, Gibbs & Houlik, LLC – Wichita, KS  
Baker, Newman, Noyes – Portland, ME  
BCA Watson Rice, LLP – Washington, DC  
BDO USA, LLP – Boston, MA  
CliftonLarsonAllen, LLP – Timonium, MD  
Grant Thornton, LLP – Boston, MA  
Whittlesey & Hadley, PC – Hartford, CT

The proposals were reviewed by the executive director and the evaluation team with regards to the firms meeting minimum qualifications and whether the proposal met the goals, objectives and scope of services as outlined in the RFP. All firms were sent follow up clarification questions, as contemplated in the RFP, to allow them to correct technical aspects of the proposals (example: Lack of signed addenda) or determine whether they met minimum qualifications or whether they met the goals and scope of services in the RFP. While all seven firms were sent questions, Whittlesey & Hadley, PC failed to respond.

Two firms were eliminated as they did not meet the minimum qualifications on Page 5 of the RFP which states in relevant part:

“3. Successful audit experience with at least two 457(b) deferred compensation plans to demonstrate to the Commission they have the expertise and full understanding of government accounting practices relevant to such plans.”

Baker, Newman, Noyes and Whittlesey & Hadley, PC only had audit experience with one 457(b) plan and therefore did not meet the minimum qualifications contained in the RFP. The firms were disqualified and not scored.

The third firm was disqualified as it failed to meet the full goals and scope of services as stated in the RFP. The firm specifically said that they would not perform one or more of the Commission goals (Page 3 of the RFP) under a GASB audit and suggested if the Commission wished the work to be performed it could be negotiated at a future time. As the procurement procedures do not allow resubmissions a clarification question was sent. The firm in its answer to the clarification question was non-responsive to a Commission requirement on page 4 of the RFP. Other proposals, including that of CliftonLarsonAllen, LLP specifically confirmed that they would meet all of the Commission goals and scope of services as outlined in the RFP.

Pursuant to III. **TERMS AND CONDITIONS FOR SUBMISSION OF PROPOSALS** on pages 7 and 8 of the RFP, specifically paragraph five of page 7 which states in relevant part: "Any proposal determined to be non-responsive to the specifications or other requirements of this RFP, including instructions governing format, may be disqualified without evaluation. The Commission shall reserve the right to clarify and seek supplemental information to any proposal submitted."

As the Evaluation team felt that the firm was non-responsive to the clarifying questions and would not perform the full scope of services as the other proposers Allen, Gibbs & Houlik was disqualified and not scored.

### **The Evaluation Team**

#### **Linda M. Hodgdon**

Current Position: Commissioner of Administrative Services

Background: Commissioner Hodgdon is a member of the Deferred Compensation Commission. She has served 29 years with the State of New Hampshire having worked in four different agencies and on the staff for 3 different governors. Linda has been on the Commission since 2008 when she became Commissioner and serves on the Commission as stipulated by law in RSA 101-B: 2(b).

#### **Barry J. Glennon**

Current Position: Director, N.H. Bureau of Securities Regulation

Background: Attorney Glennon has been with the Bureau of Securities Regulation since 2001, and Director since 2012. He has served on the Deferred Compensation Commission for the past nine years as the Secretary of State's designee. Mr. Glennon has 29 years of private and public sector experience dealing with securities, insurance and compliance related matters.

#### **Kevin O'Brien**

Current Position: Chief of Policy & Planning NH Department of Safety

Background: Mr. O'Brien has been a member of the Commission for 2 years. He has been a state employee for more than 34 years and has been a member of the state's deferred compensation plan since it began. His seat on the Commission represents the Unclassified Employees.

#### **Craig A. Downing**

Current Position: Executive Director, NH Deferred Compensation Plan – Administrative Services

Background: Mr. Downing has worked for 24 years for the NH Department of Labor as a Hearing Officer. He was appointed to the NH Deferred Compensation Commission by Governor and Council in July, 2007 serving two, three year terms representing public employees at large. He performed a variety of administrative duties for the Commission, including serving on two RFP evaluation teams. He let his commission lapse in July, 2013. He has served as the first Executive Director of the Plan since September 2013.

## V. EVALUATION CRITERIA

The factors to be used by the Commission in evaluating the proposals will include the following:

1. Experience (quantity, quality, timeliness, financial soundness and stability) of the firm and its staff with providing auditing services to other states or public entities with similar 457 deferred compensation, defined contribution, 401(k) or similarly operated plans. (25%)
2. Qualifications of staff to be assigned to the audit. Particular attention will be paid to relevant experience with government entities. (25%)
3. Quality and conciseness of proposals. (10%)
4. Fees and compensation. (40%)

|  |
|--|
| <b>SCORING</b>   |
|  |
| <b>Missing</b> (an entire section is missing or item is not addressed in proposal) = <b>0</b>  |
|  |
| <b>Poor</b> (the proposal or section is deficient in many characteristics) = <b>1-20%</b>  |
|  |
| <b>Unsatisfactory</b> (the proposal or section is deficient in several characteristics) = <b>21-40%</b>  |
|  |
| <b>Below Avg</b> (the proposal or section is deficient in one or more characteristics) = <b>41-55%</b>   |
|  |
| <b>Average</b> (the proposal or section is satisfactory in all aspects) = <b>56-70%</b>  |
|  |
| <b>Good/Above Average</b> (The proposal or section is satisfactory in all aspects and contains one or more significant desirable characteristics beyond the satisfactory level) = <b>71-85%</b>  |
|  |
| <b>Outstanding/Excellent</b> (The proposal or section is satisfactory in all aspects and contains many significant desirable characteristics beyond the satisfactory level) = <b>86-100%</b>   |
|  |
| Please use these as a guide when determining scores for the categories below. For example: Qualifications of staff assigned to the audit is worth 25% of the total score. If a proposal ranks "good," with a score of 80% in this category, then the score would be (25%) X (80%) = 20 points. |
|  |
| Whether you score each bullet separately or come up with a single score for the category is up to you. But please be prepared to present the score for each category below, and total these scores for the overall final score of the proposal.  |
|  |

**RFP 2014-164 NH 457(b) PLAN AUDIT SERVICES**

| <b>CliftonLarsonAllen</b> | <b>Experience<br/>25%</b> | <b>Qualifications<br/>of Firm/Staff<br/>25%</b> | <b>Quality of<br/>Proposal<br/>10%</b> | <b>Fees and<br/>Compensation<br/>40%</b> | <b>Total</b> | <b>Average<br/>Score</b> |
|---------------------------|---------------------------|---|--|--|--------------|--------------------------|
| Linda H.                  | 24.5                      | 23  | 10                                     | 40                                       | 97.5         | <b>98.4</b>              |
| Barry G.                  | 24.5                      | 24  | 10                                     | 40                                       | 98.5         |                          |
| Kevin O.                  | 24.5                      | 25  | 10                                     | 40                                       | 99.5         |                          |
| Craig D.                  | 25                        | 23  | 10                                     | 40                                       | 98           |                          |

| <b>BCA Watson Rice</b> | <b>Experience<br/>25%</b> | <b>Qualifications<br/>of Firm/Staff<br/>25%</b> | <b>Quality of<br/>Proposal<br/>10%</b> | <b>Fees and<br/>Compensation<br/>40%</b> | <b>Total</b> | <b>Average<br/>Score</b> |
|------------------------|---------------------------|---|--|--|--------------|--------------------------|
| Linda H.               | 24.5                      | 24  | 10                                     | 38.5                                     | 94           | <b>94</b>                |
| Barry G.               | 24.5                      | 24.5  | 10                                     | 38.5                                     | 94.5         |                          |
| Kevin O.               | 23                        | 23  | 9                                      | 38.5                                     | 93.5         |                          |
| Craig D.               | 21.5                      | 24  | 10                                     | 38.5                                     | 94           |                          |

| <b>Grant Thornton</b> | <b>Experience<br/>25%</b> | <b>Qualifications<br/>of Firm/Staff<br/>25%</b> | <b>Quality of<br/>Proposal<br/>10%</b> | <b>Fees and<br/>Compensation<br/>40%</b> | <b>Total</b> | <b>Average<br/>Score</b> |
|-----------------------|---------------------------|---|--|--|--------------|--------------------------|
| Linda H.              | 18.5                      | 21  | 10                                     | 28.4                                     | 76.9         | <b>82.3</b>              |
| Barry G.              | 24.5                      | 25  | 10                                     | 28.4                                     | 84.9         |                          |
| Kevin O.              | 24.5                      | 24  | 10                                     | 28.4                                     | 86.9         |                          |
| Craig D.              | 22                        | 19  | 10                                     | 28.4                                     | 76.4         |                          |

| <b>BDO USA</b> | <b>Experience<br/>25%</b> | <b>Qualifications<br/>of Firm/Staff<br/>25%</b> | <b>Quality of<br/>Proposal<br/>10%</b> | <b>Fees and<br/>Compensation<br/>40%</b> | <b>Total</b> | <b>Average<br/>Score</b> |
|----------------|---------------------------|---|--|--|--------------|--------------------------|
| Linda H.       | 18                        | 20  | 10                                     | 23.4                                     | 71.4         | <b>77.4</b>              |
| Barry G.       | 23.5                      | 23  | 10                                     | 23.4                                     | 79.9         |                          |
| Kevin O.       | 24.5                      | 24  | 10                                     | 23.4                                     | 81.9         |                          |
| Craig D.       | 22                        | 21  | 10                                     | 23.4                                     | 76.4         |                          |

\*A total of seven (7) firms bid on the RFP. Three firms were disqualified; Baker, Newman, Noyes and Whittlesey & Hadley did not meet minimum qualifications of having audit experience with more than one 457(b) plan. The proposal from Allen, Gibbs & Houlik did not meet the goals of the Commission as detailed in the RFP.

**Price Quotes:**

CliftonLarsonAllen = \$160,500/ BCA Watson Rice = \$166,619/ Grant Thornton = \$225,685/ BDO = \$274,800

**Bid Tab #2014-164**

| <u>Proposer Name</u>    | BCA Watson Rice  | BDO USA          | CliftonLarson<br>Allen | Grant Thornton   |
|-------------------------|------------------|------------------|------------------------|------------------|
| <b>STATUS</b>           | Scored           | Scored           | Scored                 | Scored           |
| <b>FIRM FIXED PRICE</b> | <b>\$166,619</b> | <b>\$274,800</b> | <b>\$160,500</b>       | <b>\$225,685</b> |

A total of seven (7) firms bid on the RFP. Three firms were disqualified; Baker, Newman, Noyes and Whittlesey & Hadley did not meet minimum qualifications of having audit experience with more than one 457(b) plan. The proposal from Allen, Gibbs & Houlik did not meet the goals of the Commission as detailed in the RFP.



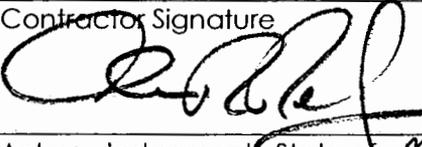
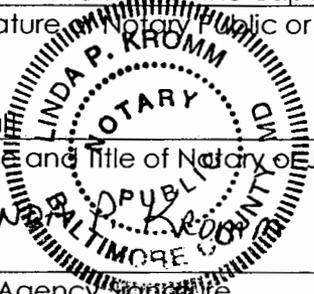
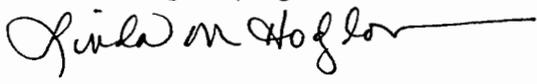
Subject: State of NH 457(b) Public Employees Deferred Compensation Plan Audit Services #2014-164

**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

|  |   |   |                                      |
|--|---|---|--------------------------------------|
| 1.1 State Agency Name - State of New Hampshire<br>Dept. of Administrative Services   |   | 1.2 State Agency Address- State House Annex, Room 215c<br>25 Capitol Street Concord, NH 03301 |                                      |
| 1.3 Contractor Name<br>CliftonLarsonAllen LLP  |   | 1.4 Contractor Address<br>9515 Deereco Road, Suite 500 Timonium, Maryland 21093               |                                      |
| 1.5 Contractor Phone<br>888-778-9588   | 1.6 Account Number<br>01-14-14-1400-13070000-509206 | 1.7 Completion Date<br>December 31, 2015  | 1.8 Price Limitation<br>\$160,500.00 |
| 1.9 Contracting Officer for State Agency<br>Craig A. Downing, Executive Director, NHDCP/DAS  |   | 1.10 State Agency Telephone Number<br>(603) 271-7886  |                                      |
| 1.11 Contractor Signature<br>   |   | 1.12 Name and Title of Contractor Signatory<br>Thomas R. Rey, CPA, Principal                  |                                      |
| 1.13 Acknowledgement: State of <u>MARYLAND</u> , County of <u>BALTIMORE</u><br>in <u>FEB. 25, 2014</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12. |   |   |                                      |
| 1.13.1 Signature of Notary Public or Justice of the Peace<br> <u>Linda P. Kromm</u><br>[Seal] MY COMMISSION EXPIRES <u>3/10/16</u>  |   |   |                                      |
| 1.13.2 Name and Title of Notary of Justice of the Peace<br><u>LINDA P. KROMM</u><br>BALTIMORE COUNTY, MARYLAND   |   |   |                                      |
| 1.14 State Agency Signature<br>  |   | 1.15 Name and Title of State Agency Signatory<br>Linda M. Hodgdon, Commissioner               |                                      |
| 1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)<br>By: _____ Director, On: _____   |   |   |                                      |
| 1.17 Approval by the Attorney General (Form, Substance and Execution)<br>By: <u>Rosemary Hill</u> On: <u>3-11-14</u>   |   |   |                                      |
| 1.18 Approval by the Governor and Executive Council<br>By: _____ On: _____   |   |   |                                      |

**2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.** Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B, which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

## 7. PERSONNEL.

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

## 9. DATA/ACCESS/CONFIDENTIALITY/ PRESERVATION.

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason. 9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

**10. TERMINATION.** In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

**11. CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.** The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

**13. INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

**16. WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**17. NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

**19. CONSTRUCTION OF AGREEMENT AND TERMS.** This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

**20. THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**21. HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

**22. SPECIAL PROVISIONS.** Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

**23. SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

**24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

## EXHIBIT A

### PURPOSE

CliftonLarsonAllen, LLP (hereinafter referred to as the "Contractor") hereby agrees to provide the State of New Hampshire, Department of Administrative Services with 457(b) Plan Audit Services for the NH Public Employees Deferred Compensation Plan in accordance with NH State Proposal Bid #2014-164 and described herein.

### TERM

This contract shall commence upon the approval of the Governor and Executive Council through December 31, 2015, a period of approximately 2 years.

The State of New Hampshire shall have the right to terminate the contract at any time by giving the Contractor thirty (30) days advance written notice.

### SCOPE OF WORK

The Contractor agrees to perform financial audits for calendar years 2010, 2011, 2012, 2013 and 2014 of the NH Public Employees Deferred Compensation Plan. The audits shall be conducted to meet the following standards, satisfy the Commission goals, and meet the requirements as set out here and in the attached RFP #2014-164.

The Contractor shall conduct annual financial audits of the New Hampshire Deferred Compensation Plan in accordance with generally accepted auditing standards. The audits are to be performed in conformity with Generally Accepted Governmental Auditing Standards (GAGAS).

The Contractor shall provide formal opinions about whether the Plan's financial statements comply, in all material aspects, with Governmental Accounting Standards Board (GASB) accounting principles. Each audit to be performed by the auditor shall include tests of the accounting records of the New Hampshire Public Employees Deferred Compensation Plan (the Plan) and other procedures deemed necessary to enable the generation of an opinion.

In addition to the financial audit, the Contractor shall perform work to meet the RFP goals, including but not limited to:

- Ensuring the completeness and accuracy of financial statement disclosures and at a minimum independently confirm the existence, value and ownership of Plan's assets as of the balance sheet dates for the years ended December 31, 2010, 2011, 2012, 2013 and 2014.
- Determine the strength of third party service providers' control procedures and compliance support regarding matters of potential significance to the Plan.
- Confirm that Commission members, the Executive Director and other fiduciaries are fulfilling their duties to safeguard the Plan's assets and the participants' future retirement benefits through fiduciary monitoring procedures over plan assets and related recordkeeping.
- Provide the auditor's perspective and expertise in "best practices" of plan administration and financial reporting.

The Contractor shall pay special attention and review actions by the NH Deferred Compensation Commission (the Commission), State of NH, and Great-West Retirement Services (GWRS) relative to issues and corrective measures taken after an IRS audit for calendar years 2007, 2008 and 2009.

The Contractor shall review documentation, not only checking for the resolved issues but to advise the Commission and Executive Director on actions it has taken and suggest further action to strengthen the controls in place.

The Contractor shall review and advise on implementation of control and administrative procedures for the newly created position of Executive Director, including, but not limited to: administrative record keeping, revenue share accounting and budgeting, reporting requirements and other suggested best practices.

In order to meet the above standards, goals and requirements as listed here and in the RFP, the Contractor's Scope of Work is as follows.

The contract work begins with the award by vote of Governor and Council, currently scheduled for 03/26/14. The work plan for the fulfillment of the contract follows:

CLA (Contractor) will send PBC (Prepared by client) list to the Plan Executive Director (NHDC) & GWRS no later than 03/28/14 (detailing what will be needed to complete the 4 audits of the financial statements).

*\*We will hold monthly conference calls starting with NHDC & GWRS. Timeline subject to G&C approval and dates may be changed by agreement of the parties.*

Entrance Conference via conference call – 04/ 04/14 (CLA, GWRS, and NHDC).

- Discuss PBC items requested and proposed timeline.

NHDC & GWRS will provide requested PBC items no later than 04/16/14.

Once PBC items are received from NHDC & GWRS, CLA shall do the following:

- CLA shall select contribution and distribution dual purpose test samples once data is received from GWRS.
  - Once samples are selected and verified by GWRS, CLA shall schedule time to be on-site at GWRS/NH to perform testing over contributions/participant data and distributions for the 4 audits.
- Prepare investment confirmations to be signed by NHDC.
- Prepare contribution confirmations to be signed by NHDC.
- Begin our audit process related to gain an understanding of the entity, the control environment, and building out a risk based audit approach.
- Perform tests of design and tests of controls/dual purpose tests over identified audit areas.
- Begin our substantive testing of investments, other assets, liabilities, contributions, distributions, and participant data.
- Begin preparing the financial statements for the individual plan year audits.

Once CLA (the Contractor) has prepared the financial statements for the individual plan year audits, the Contractor shall send the financial statements to NHDC and GWRS for their review and approval.

CLA will send NHDC and GWRS Management Representation Letters for each of the individual plan year audits for review and signature.

Once NHDC and GWRS review and approve the financial statements and return signed copies of the Management Representation Letters, CLA shall issue the audit opinions for each of the individual plan year audits, issue SAS 114 letters, SAS 115 letters (if necessary), and management letters (if necessary).

The Contractor shall present the above documents in person to the Executive Director and Commission. Multiple audit years may be presented at the same meeting.

CLA will issue audit opinions, SAS 114, SAS 115, and management letters for years 2010, 2011, 2012 and 2013 not later than 12/31/2014.

After successful completion of the above audits, CLA will begin work on the final year 2014 audit. Audit opinions, SAS 114, SAS 115, and management letter will be presented no later than September 30, 2015.

**Confidentiality & Criminal Record**

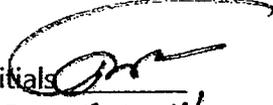
If Applicable, by the using agency, the Contractor and their employees and Sub-Contractors will be required to sign and submit a CONFIDENTIAL NATURE OF DEPARTMENT RECORDS FORM, and a CRIMINAL AUTHORIZATION RECORDS FORM. Forms to be provided by the contracting agency, prior to any work being done.

**EXHIBIT B**

**Revised Page**

NH Contracting Officer Initials CD  
Date 3.12.14

Page 8 of 11

Contractor Initials   
Date 3.11.14

The Contractor hereby agrees to provide annual financial audit services of the State of NH 457(b) Public Employees Deferred Compensation Plan in complete compliance with the terms and conditions specified in Exhibit A for an amount up to and not to exceed the price of \$160,500.00; this figure shall not be considered a guaranteed or minimum figure, however, it shall be considered a maximum figure from the effective date of through the expiration date set as December 31, 2015.

### **PRICING QUOTATIONS FOR INDIVIDUAL PROJECTS**

The pricing will be by audit year with calendar years 2010, 2011 and 2012 costing \$31,500.00 each. Pricing for calendar year 2013 is \$ 32,500; pricing for calendar year 2014 is \$33,500.00.

### **INVOICE**

Itemized invoices shall be submitted after the completion, presentation and acceptance of each calendar year audit report and letter by the Commission.

The timing of audit completions and payment shall be linked to the audit schedule as outlined in **Exhibit A – Scope of Work**. The timing as described below allows both the Contractor and the Plan to adequately budget invoice payments over SFY 2015/2016.

The audit work will begin in SFY 2014, but completion and invoiced payments are not expected to occur until the first half SFY 2015/December 2014. Payment of the invoice for calendar year audit of 2014 is expected in the first or second quarter of SFY 2016/September 2015.

Contractor shall be paid within 30 days after receipt of properly documented invoice and acceptance of the work to the Commission/State satisfaction. The invoice shall be sent to the address of the contracting agency under agreement.

## EXHIBIT C

### SPECIAL PROVISIONS

Delete Paragraph 9.2 and substitute the following: "All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason. Excepted from this shall be any work papers of the Contractor, which are and shall remain the property of the Contractor and which are subject to professional independence requirements which may preclude the State's access to them."

Delete Paragraph 13 and substitute the following: "**INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the negligent acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement."

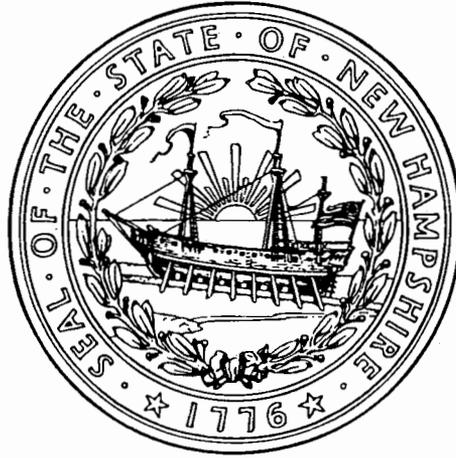
Amend the P-37 Section 14 **INSURANCE** by adding the following:

"Paragraph 14.1.3 The Contractor shall purchase and maintain for the life of the AGREEMENT professional liability insurance (errors and omissions) providing protection to the STATE for the CONTRACTOR'S acts and omissions committed. Such professional liability insurance shall be in the amount of \$2,000,000 in the aggregate. No retention (deductible) shall be more than \$75,000. The Contractor shall furnish the STATE with certificates showing that this insurance has been purchased."

There are no other special provisions.

## EXHIBIT D

**STATE OF NEW HAMPSHIRE**  
**Public Employees Deferred Compensation Plan**



**Request for Proposals # 2014-164**

**457(b) Plan  
Audit Services**

**Issue Date:** November 15, 2013  
**Deadline for Questions:** December 5, 2013  
**Deadline for Submissions:** December 19, 2013 (Extended to 12/23/13 - 3:00 PM EST)

**Submit proposals to:**  
State of New Hampshire  
Department of Administrative Services  
Bureau of Purchase & Property  
C/O Michael P. Connor  
25 Capitol Street Room 102  
Concord, NH 03301

# State of New Hampshire

## Department of State

### CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that a notice of registration to transact business in this state was filed by CliftonLarsonAllen LLP, a Minnesota registered limited liability partnership, on January 5, 2012. I further certify that all fees including annual fees required by the Secretary of State's office have been paid.



In TESTIMONY WHEREOF, I hereto  
set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 13<sup>th</sup> day of February, A.D. 2014

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

**AFFIDAVIT**

State of Wisconsin)

ss.:

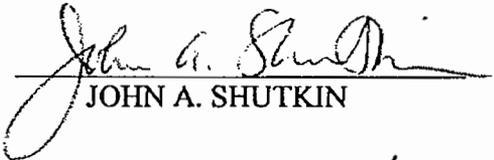
County of Milwaukee)

I, JOHN A. SHUTKIN, being duly sworn, depose and say:

That I am the General Counsel of CliftonLarsonAllen LLP ("CLA"). In my role as General Counsel, I have overall responsibility for legal compliance for CLA.

That CLA is a duly formed limited liability partnership under the laws of the State of Minnesota and has been since January 2, 2012. According to the Minnesota Professional Firm Act, any partner or principal of a partnership is permitted to sign on behalf of and legally bind the partnership. As such, any partner or principal of CLA is authorized to sign on behalf of and legally bind CLA.

That Thomas Rey is a Principal of CLA. By virtue of Mr. Rey being a Principal of CLA, he has signing authority on behalf of and can legally bind CLA by signing contractual documents on its behalf, including, without limitation, the subject contract.

  
JOHN A. SHUTKIN

Sworn to before me this 26<sup>th</sup> day  
of February, 2014

  
Notary Public



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
2/20/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

|   |   |                                      |
|---|---|--------------------------------------|
| <b>PRODUCER</b><br>American Agency, Inc.<br>5851 Cedar Lake Road<br>P O Box 16527<br>Minneapolis MN 55416 | <b>CONTACT NAME:</b> Rose Thompson          |                                      |
|   | <b>PHONE (A/C No. Ext.):</b> (952) 591-2746 | <b>FAX (A/C No.):</b> (952) 593-8733 |
| <b>E-MAIL ADDRESS:</b> roset@americanagencymn.com   |   |                                      |
| <b>INSURER(S) AFFORDING COVERAGE</b>  |   | <b>NAIC #</b>                        |
| <b>INSURER A:</b> Great Northern Insurance Co   |   | 20303                                |
| <b>INSURER B:</b> Federal Insurance Company   |   | 20281                                |
| <b>INSURER C:</b> American Casualty Co of Reading   |   | 20427                                |
| <b>INSURER D:</b> Valley Forge Insurance Company  |   | 20508                                |
| <b>INSURER E:</b>   |   |                                      |
| <b>INSURER F:</b>   |   |                                      |

**COVERAGES**                      **CERTIFICATE NUMBER:** 12/31/13 Cert 2                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE  | ADDL INSR  | SUBR WVD  | POLICY NUMBER            | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS  |
|----------|--|--|---|--------------------------|-------------------------|-------------------------|---|
| A        | GENERAL LIABILITY  |  |   | 3598-35-69               | 12/31/2013              | 12/31/2014              | EACH OCCURRENCE \$ 1,000,000                            |
|          | <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY               |  |   |                          |                         |                         | DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000  |
|          | <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR |  |   |                          |                         |                         | MED EXP (Any one person) \$ 10,000                      |
|          |  |  |   |                          |                         |                         | PERSONAL & ADV INJURY \$ 1,000,000                      |
|          |  |  |   |                          |                         |                         | GENERAL AGGREGATE \$ 2,000,000                          |
|          |  |  |   |                          |                         |                         | PRODUCTS - COMPOP AGG \$ 2,000,000                      |
|          | GEN'L AGGREGATE LIMIT APPLIES PER:   |  |   |                          |                         |                         |   |
|          | <input checked="" type="checkbox"/> POLICY                                     | <input type="checkbox"/> PRO-JECT                | <input type="checkbox"/> LOC                        |                          |                         |                         | \$  |
| A        | AUTOMOBILE LIABILITY   |  |   | 7357-28-25               | 12/31/2013              | 12/31/2014              | COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000        |
|          | <input checked="" type="checkbox"/> ANY AUTO                                   |  |   |                          |                         |                         | BODILY INJURY (Per person) \$                           |
|          | <input type="checkbox"/> ALL OWNED AUTOS                                       |  | <input type="checkbox"/> SCHEDULED AUTOS            |                          |                         |                         | BODILY INJURY (Per accident) \$                         |
|          | <input checked="" type="checkbox"/> HIRED AUTOS                                |  | <input checked="" type="checkbox"/> NON-OWNED AUTOS |                          |                         |                         | PROPERTY DAMAGE (Per accident) \$                       |
|          |  |  |   |                          |                         |                         | single limit \$   |
| B        | <input checked="" type="checkbox"/> UMBRELLA LIAB                              |  |   | 7988-07-47               | 12/31/2013              | 12/31/2014              | EACH OCCURRENCE \$ 25,000,000                           |
|          | <input type="checkbox"/> EXCESS LIAB   |  |   |                          |                         |                         | AGGREGATE \$ 25,000,000                                 |
|          | <input type="checkbox"/> CLAIMS-MADE   |  |   |                          |                         |                         | \$  |
|          | <input checked="" type="checkbox"/> DED  | <input checked="" type="checkbox"/> RETENTION \$ |   |                          |                         |                         | \$  |
| C        | WORKERS COMPENSATION AND EMPLOYERS' LIABILITY                                  |  |   | 5096085792 All States    | 12/31/2013              | 12/31/2014              | <input checked="" type="checkbox"/> WC STATUTORY LIMITS |
|          | ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)    | Y/N  | N/A   | Excluding CA ND OH WA WY |                         |                         | OTHER   |
| D        |  |  |   | 5096085789 CA Only       | 12/31/2013              | 12/31/2014              | E.L. EACH ACCIDENT \$ 1,000,000                         |
|          | If yes, describe under DESCRIPTION OF OPERATIONS below                         |  |   |                          |                         |                         | E.L. DISEASE - EA EMPLOYEE \$ 1,000,000                 |
|          |  |  |   |                          |                         |                         | E.L. DISEASE - POLICY LIMIT \$ 1,000,000                |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
 Re: 01-14-14-1400-13070000-509206

The insurance coverage as stated on this certificate covers all employees of CliftonLarsonAllen, including those located at 9515 Deereco Road, Suite 500 Timonium, Maryland 21093.

Certificate holder is included as additional insured on General Liability per form 80-02-2367(5-07) & on Auto per form 16-02-0292(9-10) when required in prior written contract. General Liability is primary and

|   |   |
|---|---|
| <b>CERTIFICATE HOLDER</b><br><br>craig.downing@nh.gov<br><br>New Hampshire Deferred Compensation Plan<br>Attn: Craig A. Downing, Executive Director<br>25 Capitol St., Room 215c<br>Concord, NH 03301 | <b>CANCELLATION</b><br><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br><br>AUTHORIZED REPRESENTATIVE<br><br>Gloria Thompson/RMT |
|---|---|

## COMMENTS/REMARKS

non-contributory and Auto Liability is primary when required in prior written contract. Waiver of Subrogation included on General Liability per form 80-02-2000(4-01) & on Auto per form 16-02-0292(9-10) when required in prior written contract. General Liability & Auto Policies have been endorsed to provide 30 days notice of cancellation, with the exception of 10 days notice of cancellation for non-payment of premium per form 80-02-9779 and 16-02-0306 respectively. Umbrella Policy is follow form.



**VERIFICATION OF INSURANCE**

**ISSUED TO:** New Hampshire Deferred Compensation Plan  
Attn: Craig A. Downing, Executive Director  
25 Capitol Street, Room 215c  
Concord, NH 03301

We, the undersigned Insurance Brokers, hereby verify that Interstate Fire & Casualty Company and various Insurance Companies have issued the following described Professional Liability Insurance, which is in force as of the date thereof-

**PROFESSIONAL LIABILITY INSURANCE**

**NAME OF INSURED:** CliftonLarsonAllen LLP and others as more fully described in the Policy.

**POLICY NUMBER:** ACL-1000081

**PERIOD OF INSURANCE:** 12:01 a.m. December 15, 2013 to 12:01 a.m. December 15, 2014

**SUM INSURED:** \$2,000,000 Each claim and in the aggregate including costs, charges and expenses

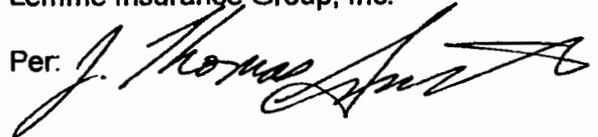
**SUBJECT TO ALL TERMS, CONDITIONS AND LIMITATIONS OF THE POLICY**

This document is furnished to you as a matter of information only and is not insurance coverage. Only the formal policy and applicable endorsements offer a comprehensive review of the coverage in place. The issuance of this document does not make the person or organization to whom it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurer. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto. Should the above described Policy be cancelled before the expiration date thereof, notice will be delivered in accordance with the policy provisions.

Issued at Chicago, Illinois

Date: February 20, 2014

Lemme Insurance Group, Inc.

Per: 

Vice President

Relevant Language: **H.R. 3448 (104th): Small Business Job Protection Act of 1996**

**SEC. 1448. TRUST REQUIREMENT FOR DEFERRED COMPENSATION PLANS OF STATE AND LOCAL GOVERNMENTS.**

(a) IN GENERAL- Section 457 is amended by adding at the end the following new subsection:

‘(g) GOVERNMENTAL PLANS MUST MAINTAIN SET-ASIDES FOR EXCLUSIVE BENEFIT OF PARTICIPANTS-

‘(1) IN GENERAL- A plan maintained by an eligible employer described in subsection (e)(1)(A) shall not be treated as an eligible deferred compensation plan unless all assets and income of the plan described in subsection (b)(6) are held in trust for the exclusive benefit of participants and their beneficiaries.

‘(2) TAXABILITY OF TRUSTS AND PARTICIPANTS- For purposes of this title--

‘(A) a trust described in paragraph (1) shall be treated as an organization exempt from taxation under section 501(a), and

‘(B) notwithstanding any other provision of this title, amounts in the trust shall be includible in the gross income of participants and beneficiaries only to the extent, and at the time, provided in this section.

‘(3) CUSTODIAL ACCOUNTS AND CONTRACTS- For purposes of this subsection, custodial accounts and contracts described in section 401(f) shall be treated as trusts under rules similar to the rules under section 401(f).’.

(b) CONFORMING AMENDMENT- Paragraph (6) of section 457(b) is amended by inserting ‘except as provided in subsection (g),’ before ‘which provides that’.

(c) EFFECTIVE DATES-

(1) IN GENERAL- Except as provided in paragraph (2), the amendments made by this section shall apply to assets and income described in section 457(b)(6) of the Internal Revenue Code of 1986 held by a plan on and after the date of the enactment of this Act.