



Christopher T. Sununu  
Governor

**New Hampshire Liquor Commission**

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63 mlc  
Joseph W. Mollica  
Chairman

Nicole Brassard Jordan  
Deputy Commissioner

July 15, 2021

The Honorable Ken Weyler, Chairman  
Fiscal Committee of the General Court  
State House  
Concord, New Hampshire 03301

His Excellency, Governor Christopher T. Sununu  
and the Honorable Executive Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

Pursuant to RSA 177:2, Closing of State Stores, the New Hampshire Liquor Commission is writing to inform you of the closing of state liquor store #20 located at 35 Manchester Road, Derry Meadows Shoppes, Derry, NH and respectfully request Fiscal Committee and Governor and Council approval of the Indirect Cost Allocation Plan for State Fiscal Year 2021. The Indirect Cost Allocation Plan reflects the operating expense base of the state stores and the overhead expenses of the other departments, which are allocated to all state stores on a consistent, rational basis.

**EXPLANATION**

Below is the indirect cost plan for Fiscal Year 2021 based on total expenditures of \$72,509,411, with \$15,060,441 operating pool expenses and \$8,227,132 indirect cost expenses allocation back to the liquors stores based on each stores percentage of total sales.

**STATE OF NEW HAMPSHIRE  
LIQUOR COMMISSION  
INDIRECT COST ALLOCATION PLAN  
FISCAL YEAR ENDED JUNE 30, 2021**

<b><u>BUDGETARY OPERATING EXPENSES:</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>FY21 TOTAL</u></b>	<b><u>OPERATING POOL</u></b>	<b><u>INDIRECT POOL</u></b>	<b><u>UNALLOWABLE</u></b>
OFFICE OF THE COMMISSION	INDIRECT	849,722	NA	849,722	NA
INFORMATION TECHNOLOGY	INDIRECT	2,760,248	NA	2,760,248	NA
FINANCIAL ACCOUNTING	INDIRECT	3,962,778	NA	3,962,778	NA
HUMAN RESOURCES	INDIRECT	654,385	NA	654,385	NA
WORKERS' COMP & UNEMPLOYMENT COMP	DIRECT	909,460	909,460	NA	NA
MARKETING AND MERCHANDISING	DIRECT	1,087,044	1,087,044	NA	NA
STORE OPERATIONS - ALL STORES	BASE	54,960,620	9,788,891	NA	NA
ADVERTISING	DIRECT	3,064,282	3,064,282	NA	NA
WAREHOUSE AND TRANSPORTATION	DIRECT	210,764	210,764	NA	NA
ENFORCEMENT, LICENSING, EDUCATION & GRANTS	NOT ALLOWABLE	4,050,108		NA	4,050,108
		<b>\$ 72,509,411</b>	<b>\$ 15,060,441</b>	<b>\$ 8,227,132</b>	<b>\$ 4,050,108</b>

**ALLOCATION PLAN FOR INDIRECT EXPENSES:**

Allocation for Stores direct (Marketing & Merchandising, Workers' Comp, Advertising and Warehouse and Transportation)

and indirect expenses (includes the following organizations - Commission, IT, Financial Accounting and Human Resources)

Total of \$15,060,441 operating pool allocated to retail store locations based on their respective percentage contribution to total sales.

Total of \$8,227,132 indirect pool allocated to retail store locations based on their respective percentage contribution to total sales.

Respectfully Submitted  
New Hampshire State Liquor Commission



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Joseph W. Mollica, Chairman