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MEMORANDUM

To: Chief Fiscal Officers, MMARS Liaisons, and MMARS Chargeback Liaisons

From: Tryntje Bumgardner, Assistant Comptroller
Andrea Wadsworth, Chief Fiscal Officer

Date: November 24, 2023

Subject: Office of the Comptroller's Fiscal Year 2024 MMARS and HR/CMS Chargebacks

Comptroller Memo FY2024-09

Executive Summary

This memo provides guidance and information regarding two of the Office of the Comptroller's (CTR) three chargebacks for Fiscal Year 2024:

- The MMARS chargeback to support the operation of the financial accounting and reporting system for the Commonwealth; and
- The HR/CMS chargeback to support the payroll and HR operations of the human resources /compensation management system for the Commonwealth.
- For Fiscal Year 2024, the MMARS chargeback rate increases by 6% and HR/CMS chargeback rate increases 0.3% from the preceding fiscal year.

The MMARS chargeback was established to cover the cost of the resources needed to support the operation of the Massachusetts Management and Reporting System (MMARS) for the Commonwealth and is based on an agency's usage of MMARS, determined by actual transaction lines posted to the general ledger. Agencies are charged a proportional share of the authorized chargeback based on their prior year (Fiscal Year 2023) actual transaction counts. The Fiscal Year 2024 chargeback will be billed at **\$4,085,945**. The attached spreadsheet has the breakdown, for your reference.

The HR/CMS chargeback was established to cover the cost of the business and functional resources needed to support the ongoing maintenance and operations of the Human Resources /Compensation Management System (HR/CMS) for the Commonwealth. Central management activities and oversight of HR/CMS, provided by CTR and the Human Resources Division (HRD), include payroll processing, time and attendance, maintenance of positions, budgetary accounting, training, tax reporting, and collective bargaining. The Commonwealth made a commitment to keep current with the product changes so that we would not fall behind in supported versions, and to implement new features and functionality on a regular schedule. This work requires that the patches, bundles, tax updates, fixes and enhancements be applied to the system. Maintaining and/or creating e-learning, job aids, resource documents, new defensive queries, and data clean-up, and creating test scripts and testing are ongoing activities of CTR and HRD.

This chargeback is allocated using the number of actual Fiscal Year 2023 paychecks for your agency during the period from July 2022 to June 2023. Agencies are charged a proportional share of the authorized HR/CMS chargeback based on their usage. The Fiscal Year 2024 HR/CMS chargeback will be billed at **\$2,371,752**. The attached spreadsheet has the breakdown, for your reference.

Bills for each of the chargebacks will be issued quarterly: October, December, March and May. Departments that have bills of less than \$5,000 for a chargeback will be billed once, in the Fall. An Intergovernmental Encumbrance (IE) for each of your chargebacks has been established for your Fiscal Year 2024 estimated bills. Please review and approve your department's IE to final status. The first quarterly bill (or single bill for some departments (ITI) has been entered in MMARS. Buyers are required to make payment on undisputed bills **within 30 days after receipt** of an ITI by completing an Internal Transaction Agreement (ITA).

The Document ID (DOC ID) standard for Fiscal Year 2024 is provided below. Please note **XXX** in the DOC ID is your department code.

MMARS Chargeback

IE: CTRMMARSCHRBKXXXFY24
ITI for One Time Billing: CTRMMARSCHRBKXXXFY24
ITI for First Quarterly Billing: CTRMMARSCHRXXXFY24Q1

HR/CMS Chargeback

IE: CTRHRCMSCHRBKXXXFY24
ITI for One Time Billing: CTRHRCMSCHRBKXXXFY24
ITI for First Quarterly Billing: CTRHRCMSCHRXXXFY24Q1

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Please forward this memo to the appropriate staff at your agency and direct any questions you may have to Tran Truong at tran.truong@mass.gov.

Enc. [FY24 MMARS Chargeback Estimate](#)
[FY24 HR/CMS Chargeback Estimate](#)

cc: Payroll Directors
General Counsels

HR/CMS FY24 Billing Amount: \$ 2,371,752.00

Rate/Transaction: \$ 1.03

home department	FY23Total Paychecks Chargeback	FY23 Total Paychecks	Billing Frequency	Q1	Q2	Q3	Q4
ADD	\$ 381.92	372.00	A	\$ 381.92			
AGO	\$ 15,050.09	14,659.00	Q	\$ 3,762.52	\$ 3,762.52	\$ 3,762.52	\$ 3,762.53
AGR	\$ 2,772.03	2,700.00	A	\$ 2,772.03			
ALA	\$ 847.01	825.00	A	\$ 847.01			
ANF	\$ 7,035.83	6,853.00	Q	\$ 1,758.96	\$ 1,758.96	\$ 1,758.96	\$ 1,758.95
APC	\$ 2,636.51	2,568.00	A	\$ 2,636.51			
ART	\$ 1,110.87	1,082.00	A	\$ 1,110.87			
ATB	\$ 578.02	563.00	A	\$ 578.02			
BBE	\$ 405.54	395.00	A	\$ 405.54			
BCC	\$ 8,030.68	7,822.00	Q	\$ 2,007.67	\$ 2,007.67	\$ 2,007.67	\$ 2,007.67
BER	\$ 1,492.79	1,454.00	A	\$ 1,492.79			
BHC	\$ 27,164.90	26,459.00	Q	\$ 6,791.23	\$ 6,791.23	\$ 6,791.22	\$ 6,791.22
BLC	\$ 610.87	595.00	A	\$ 610.87			
BRC	\$ 18,954.55	18,462.00	Q	\$ 4,738.64	\$ 4,738.64	\$ 4,738.64	\$ 4,738.63
BRI	\$ 3,549.23	3,457.00	A	\$ 3,549.23			
BSB	\$ 435.31	424.00	A	\$ 435.31			
BSC	\$ 53,677.87	52,283.00	Q	\$ 13,419.47	\$ 13,419.47	\$ 13,419.47	\$ 13,419.46
BSD	\$ 12,453.62	12,130.00	Q	\$ 3,113.40	\$ 3,113.40	\$ 3,113.41	\$ 3,113.41
CAD	\$ 1,969.17	1,918.00	A	\$ 1,969.17			
CCC	\$ 11,731.86	11,427.00	Q	\$ 2,932.97	\$ 2,932.97	\$ 2,932.97	\$ 2,932.95
CDA	\$ 2,615.98	2,548.00	A	\$ 2,615.98			
CHE	\$ 8,183.66	7,971.00	Q	\$ 2,045.91	\$ 2,045.91	\$ 2,045.92	\$ 2,045.92
CHS	\$ 1,148.85	1,119.00	A	\$ 1,148.85			
CJC	\$ 149.90	146.00	A	\$ 149.90			
CJT	\$ 6,561.51	6,391.00	Q	\$ 1,640.38	\$ 1,640.38	\$ 1,640.38	\$ 1,640.37
CME	\$ 3,979.41	3,876.00	A	\$ 3,979.41			
CNB	\$ 2,754.58	2,683.00	A	\$ 2,754.58			
CPC	\$ 18,813.90	18,325.00	Q	\$ 4,703.47	\$ 4,703.47	\$ 4,703.48	\$ 4,703.48
CPF	\$ 439.42	428.00	A	\$ 439.42			

CPI	\$ 1,613.94	1,572.00	A	\$ 1,613.94			
CSC	\$ 215.60	210.00	A	\$ 215.60			
CSW	\$ 274.12	267.00	A	\$ 274.12			
DAA	\$ 271.04	264.00	A	\$ 271.04			
DAC	\$ 2,761.77	2,690.00	A	\$ 2,761.77			
DCP	\$ 10,114.84	9,852.00	Q	\$ 2,528.71	\$ 2,528.71	\$ 2,528.71	\$ 2,528.71
DCR	\$ 42,878.23	41,764.00	Q	\$ 10,719.56	\$ 10,719.56	\$ 10,719.56	\$ 10,719.55
DFS	\$ 14,244.15	13,874.00	Q	\$ 3,561.04	\$ 3,561.04	\$ 3,561.04	\$ 3,561.03
DMH	\$ 95,030.45	92,561.00	Q	\$ 23,757.61	\$ 23,757.61	\$ 23,757.61	\$ 23,757.62
DMR	\$ 148,283.27	144,430.00	Q	\$ 37,070.82	\$ 37,070.82	\$ 37,070.82	\$ 37,070.81
DOB	\$ 4,042.04	3,937.00	A	\$ 4,042.04			
DOC	\$ 110,678.06	107,802.00	Q	\$ 27,669.52	\$ 27,669.52	\$ 27,669.52	\$ 27,669.50
DOE	\$ 13,001.86	12,664.00	Q	\$ 3,250.47	\$ 3,250.47	\$ 3,250.47	\$ 3,250.45
DOI	\$ 3,191.95	3,109.00	A	\$ 3,191.95			
DOR	\$ 37,713.00	36,733.00	Q	\$ 9,428.25	\$ 9,428.25	\$ 9,428.25	\$ 9,428.25
DOS	\$ 548.25	534.00	A	\$ 548.25			
DOT	\$ 105,484.09	102,743.00	Q	\$ 26,371.02	\$ 26,371.02	\$ 26,371.02	\$ 26,371.03
DPH	\$ 83,517.27	81,347.00	Q	\$ 20,879.32	\$ 20,879.32	\$ 20,879.32	\$ 20,879.31
DPU	\$ 4,880.83	4,754.00	A	\$ 4,880.83			
DSS	\$ 111,969.63	109,060.00	Q	\$ 27,992.41	\$ 27,992.41	\$ 27,992.41	\$ 27,992.40
DYS	\$ 20,301.55	19,774.00	Q	\$ 5,075.39	\$ 5,075.39	\$ 5,075.39	\$ 5,075.38
EAS	\$ 4,077.97	3,972.00	A	\$ 4,077.97			
EDU	\$ 1,720.71	1,676.00	A	\$ 1,720.71			
EEC	\$ 7,276.08	7,087.00	Q	\$ 1,819.02	\$ 1,819.02	\$ 1,819.02	\$ 1,819.02
EED	\$ 1,676.57	1,633.00	A	\$ 1,676.57			
EHS	\$ 48,300.12	47,045.00	Q	\$ 12,075.03	\$ 12,075.03	\$ 12,075.03	\$ 12,075.03
ELD	\$ 1,641.66	1,599.00	A	\$ 1,641.66			
ENE	\$ 1,611.89	1,570.00	A	\$ 1,611.89			
ENV	\$ 8,839.71	8,610.00	Q	\$ 2,209.93	\$ 2,209.93	\$ 2,209.93	\$ 2,209.92
EOL	\$ 36,015.90	35,080.00	Q	\$ 9,003.98	\$ 9,003.98	\$ 9,003.98	\$ 9,003.96
EPS	\$ 6,492.72	6,324.00	Q	\$ 1,623.18	\$ 1,623.18	\$ 1,623.18	\$ 1,623.18
EQE	\$ 19,916.55	19,399.00	Q	\$ 4,979.14	\$ 4,979.14	\$ 4,979.14	\$ 4,979.13
ETH	\$ 787.46	767.00	A	\$ 787.46			
FRC	\$ 27,873.31	27,149.00	Q	\$ 6,968.33	\$ 6,968.33	\$ 6,968.33	\$ 6,968.32

FSC	\$ 25,499.63	24,837.00	Q	\$ 6,374.91	\$ 6,374.91	\$ 6,374.91	\$ 6,374.90
FWE	\$ 8,873.59	8,643.00	Q	\$ 2,218.40	\$ 2,218.40	\$ 2,218.40	\$ 2,218.39
GCC	\$ 7,677.51	7,478.00	Q	\$ 1,919.38	\$ 1,919.38	\$ 1,919.38	\$ 1,919.37
GIC	\$ 1,469.18	1,431.00	A	\$ 1,469.18			
GOV	\$ 1,724.82	1,680.00	A	\$ 1,724.82			
HCC	\$ 18,189.67	17,717.00	Q	\$ 4,547.42	\$ 4,547.42	\$ 4,547.42	\$ 4,547.41
HCF	\$ 4,684.74	4,563.00	A	\$ 4,684.74			
HLY	\$ 8,041.98	7,833.00	Q	\$ 2,010.49	\$ 2,010.49	\$ 2,010.50	\$ 2,010.50
HOU	\$ 17,008.99	16,567.00	Q	\$ 4,252.25	\$ 4,252.25	\$ 4,252.25	\$ 4,252.24
HPC	\$ 1,823.38	1,776.00	A	\$ 1,823.38			
HRD	\$ 4,376.73	4,263.00	A	\$ 4,376.73			
HSD	\$ 5,442.43	5,301.00	Q	\$ 1,360.61	\$ 1,360.61	\$ 1,360.61	\$ 1,360.60
HST	\$ 23.61	23.00	A	\$ 23.61			
IGO	\$ 2,018.45	1,966.00	A	\$ 2,018.45			
ITD	\$ 11,859.17	11,551.00	Q	\$ 2,964.79	\$ 2,964.79	\$ 2,964.79	\$ 2,964.80
LEG	\$ 714.57	696.00	A	\$ 714.57			
LIB	\$ 270.02	263.00	A	\$ 270.02			
LOT	\$ 9,917.72	9,660.00	Q	\$ 2,479.43	\$ 2,479.43	\$ 2,479.43	\$ 2,479.43
MAS	\$ 16,601.40	16,170.00	Q	\$ 4,150.35	\$ 4,150.35	\$ 4,150.35	\$ 4,150.35
MBC	\$ 12,307.83	11,988.00	Q	\$ 3,076.96	\$ 3,076.96	\$ 3,076.96	\$ 3,076.95
MBT	\$ 165,144.42	160,853.00	Q	\$ 41,286.10	\$ 41,286.10	\$ 41,286.10	\$ 41,286.12
MCA	\$ 18,945.31	18,453.00	Q	\$ 4,736.33	\$ 4,736.33	\$ 4,736.33	\$ 4,736.32
MCB	\$ 3,555.39	3,463.00	A	\$ 3,555.39			
MCC	\$ 20,847.75	20,306.00	Q	\$ 5,211.94	\$ 5,211.94	\$ 5,211.94	\$ 5,211.93
MCD	\$ 1,451.72	1,414.00	A	\$ 1,451.72			
MGC	\$ 3,022.54	2,944.00	A	\$ 3,022.54			
MHL	\$ 487.67	475.00	A	\$ 487.67			
MID	\$ 4,795.62	4,671.00	A	\$ 4,795.62			
MIL	\$ 14,359.13	13,986.00	Q	\$ 3,589.78	\$ 3,589.78	\$ 3,589.78	\$ 3,589.79
MMA	\$ 11,508.05	11,209.00	Q	\$ 2,877.01	\$ 2,877.01	\$ 2,877.01	\$ 2,877.02
MMP	\$ 388.08	378.00	A	\$ 388.08			
MRC	\$ 21,760.46	21,195.00	Q	\$ 5,440.12	\$ 5,440.12	\$ 5,440.12	\$ 5,440.10
MWC	\$ 15,833.45	15,422.00	Q	\$ 3,958.36	\$ 3,958.36	\$ 3,958.36	\$ 3,958.37
NAC	\$ 11,196.96	10,906.00	Q	\$ 2,799.24	\$ 2,799.24	\$ 2,799.24	\$ 2,799.24

NEC	\$ 15,342.69	14,944.00	Q	\$ 3,835.67	\$ 3,835.67	\$ 3,835.67	\$ 3,835.68
NFK	\$ 3,431.16	3,342.00	A	\$ 3,431.16			
NOR	\$ 5,990.67	5,835.00	Q	\$ 1,497.67	\$ 1,497.67	\$ 1,497.67	\$ 1,497.66
NSC	\$ 18,059.29	17,590.00	Q	\$ 4,514.82	\$ 4,514.82	\$ 4,514.82	\$ 4,514.83
NSD	\$ 147.84	144.00	A	\$ 147.84			
NWD	\$ 2,258.69	2,200.00	A	\$ 2,258.69			
OCA	\$ 460.98	449.00	A	\$ 460.98			
OCD	\$ 9,391.03	9,147.00	Q	\$ 2,347.76	\$ 2,347.76	\$ 2,347.76	\$ 2,347.75
OHA	\$ 394.24	384.00	A	\$ 394.24			
ORI	\$ 412.73	402.00	A	\$ 412.73			
OSC	\$ 3,012.28	2,934.00	A	\$ 3,012.28			
OSD	\$ 2,752.53	2,681.00	A	\$ 2,752.53			
PAR	\$ 5,000.95	4,871.00	A	\$ 5,000.95			
PER	\$ 1,264.87	1,232.00	A	\$ 1,264.87			
PLY	\$ 3,331.57	3,245.00	A	\$ 3,331.57			
POL	\$ 78,369.50	76,333.00	Q	\$ 19,592.37	\$ 19,592.37	\$ 19,592.38	\$ 19,592.38
PST	\$ 808.00	787.00	A	\$ 808.00			
QCC	\$ 23,244.02	22,640.00	Q	\$ 5,811.00	\$ 5,811.00	\$ 5,811.00	\$ 5,811.02
RCC	\$ 7,585.11	7,388.00	Q	\$ 1,896.28	\$ 1,896.28	\$ 1,896.28	\$ 1,896.27
REG	\$ 6,543.03	6,373.00	Q	\$ 1,635.76	\$ 1,635.76	\$ 1,635.76	\$ 1,635.75
RGT	\$ 1,810.04	1,763.00	A	\$ 1,810.04			
SAO	\$ 5,335.65	5,197.00	Q	\$ 1,333.91	\$ 1,333.91	\$ 1,333.91	\$ 1,333.92
SBA	\$ 1,956.85	1,906.00	A	\$ 1,956.85			
SCA	\$ 781.30	761.00	A	\$ 781.30			
SDA	\$ 84.19	82.00	A	\$ 84.19			
SDB	\$ 6,435.22	6,268.00	Q	\$ 1,608.81	\$ 1,608.81	\$ 1,608.80	\$ 1,608.80
SDC	\$ 7,471.14	7,277.00	Q	\$ 1,867.79	\$ 1,867.79	\$ 1,867.77	\$ 1,867.79
SDD	\$ 1,149.88	1,120.00	A	\$ 1,149.88			
SDE	\$ 14,756.46	14,373.00	Q	\$ 3,689.11	\$ 3,689.11	\$ 3,689.12	\$ 3,689.12
SDF	\$ 5,867.47	5,715.00	Q	\$ 1,466.87	\$ 1,466.87	\$ 1,466.87	\$ 1,466.86
SDH	\$ 33,759.26	32,882.00	Q	\$ 8,439.82	\$ 8,439.82	\$ 8,439.82	\$ 8,439.80
SDM	\$ 16,731.79	16,297.00	Q	\$ 4,182.95	\$ 4,182.95	\$ 4,182.95	\$ 4,182.94
SDN	\$ 7,761.69	7,560.00	Q	\$ 1,940.42	\$ 1,940.42	\$ 1,940.42	\$ 1,940.43
SDO	\$ 810.05	789.00	A	\$ 810.05			

SDP	\$ 16,411.47	15,985.00	Q	\$ 4,102.87	\$ 4,102.87	\$ 4,102.87	\$ 4,102.86
SDS	\$ 22,990.43	22,393.00	Q	\$ 5,747.61	\$ 5,747.61	\$ 5,747.61	\$ 5,747.60
SDW	\$ 14,733.87	14,351.00	Q	\$ 3,683.47	\$ 3,683.47	\$ 3,683.47	\$ 3,683.46
SEA	\$ 281.31	274.00	A	\$ 281.31			
SEC	\$ 12,323.23	12,003.00	Q	\$ 3,080.81	\$ 3,080.81	\$ 3,080.81	\$ 3,080.80
SEN	\$ 7,984.48	7,777.00	Q	\$ 1,996.12	\$ 1,996.12	\$ 1,996.12	\$ 1,996.12
SJC	\$ 2,359.31	2,298.00	A	\$ 2,359.31			
SOR	\$ 1,513.33	1,474.00	A	\$ 1,513.33			
SDP	\$ 13.35	13.00	A	\$ 13.35			
SRB	\$ 3,280.24	3,195.00	A	\$ 3,280.24			
SSA	\$ 40,032.27	38,992.00	Q	\$ 10,008.07	\$ 10,008.07	\$ 10,008.07	\$ 10,008.06
STC	\$ 15,766.71	15,357.00	Q	\$ 3,941.68	\$ 3,941.68	\$ 3,941.68	\$ 3,941.67
SUF	\$ 6,634.40	6,462.00	Q	\$ 1,658.60	\$ 1,658.60	\$ 1,658.60	\$ 1,658.60
TAC	\$ 642.70	626.00	A	\$ 642.70			
TRB	\$ 3,035.89	2,957.00	A	\$ 3,035.89			
TRC	\$ 170,362.00	165,935.00	Q	\$ 42,590.50	\$ 42,590.50	\$ 42,590.50	\$ 42,590.50
TRE	\$ 7,562.52	7,366.00	Q	\$ 1,890.63	\$ 1,890.63	\$ 1,890.63	\$ 1,890.63
VET	\$ 2,905.50	2,830.00	A	\$ 2,905.50			
VWA	\$ 707.38	689.00	A	\$ 707.38			
WEL	\$ 43,342.29	42,216.00	Q	\$ 10,835.57	\$ 10,835.57	\$ 10,835.57	\$ 10,835.58
WES	\$ 4,486.59	4,370.00	A	\$ 4,486.59			
WOR	\$ 27,582.77	26,866.00	Q	\$ 6,895.69	\$ 6,895.69	\$ 6,895.69	\$ 6,895.70
WSC	\$ 29,683.35	28,912.00	Q	\$ 7,420.84	\$ 7,420.84	\$ 7,420.84	\$ 7,420.83
	\$ 2,371,752.00	2,310,120.00		\$ 695,758.17	\$ 558,664.69	\$ 558,664.71	\$ 558,664.43

MMARS FY24 Billing Amount (6% increase from FY23): **\$4,085,945.00**
 Rate/Transaction: **0.092**

Color-coded departments are encumbered at the secretariat level.

Dept	Admin/Dept	Dept	FY23 Transactions	FY24 Chargeback Amount	Billing Frequency	Q1	Q2	Q3	Q4
ADD	ADD	ADD	16,972	\$ 1,569.16	A	1,569.16			
AGO	AGO	AGO	214,930	\$ 19,871.47	Q	4,967.87	4,967.87	4,967.87	4,967.86
ANF/ALA	ALA	ALA	11,522	\$ 1,065.27	Q	33,772.71	33,772.71	33,772.71	33,772.72
ANF/ANF	ANF	ANF	54,213	\$ 5,012.29	Q				
ANF/ATB	ATB	ATB	1,120	\$ 103.55	Q				
ANF/BSB	BSB	BSB	8,046	\$ 743.90	Q				
ANF/CSC	CSC	CSC	2,078	\$ 192.12	Q				
ANF/DCP	DCP	DCP	155,377	\$ 14,365.46	Q				
ANF/DOR	DOR	DOR	695,845	\$ 64,334.73	Q				
ANF/GIC	GIC	GIC	22,643	\$ 2,093.47	Q				
ANF/HRD	HRD	HRD	467,049	\$ 43,181.27	Q				
ANF/LIB	LIB	LIB	2,282	\$ 210.98	Q				
ANF/OHA	OHA	OHA	3,356	\$ 310.28	Q				
ANF/OSD	OSD	OSD	37,613	\$ 3,477.53	Q				
APC	APC	APC	4,666	\$ 431.40	A				
ART	ART	ART	74,894	\$ 6,924.37	Q	1,731.09	1,731.09	1,731.09	1,731.10
BBE	BBE	BBE	4,794	\$ 443.23	A	443.23			
BCC	BCC	BCC	6,108	\$ 564.72	A	564.72			
BER	BER	BER	8,390	\$ 775.70	A	775.70			
BHC	BHC	BHC	44,058	\$ 4,073.41	A	4,073.41			
BLC	BLC	BLC	16,961	\$ 1,568.14	A	1,568.14			
BRC	BRC	BRC	47,264	\$ 4,369.82	A	4,369.82			
BRI	BRI	BRI	13,724	\$ 1,268.86	A	1,268.86			
BSC	BSC	BSC	10,684	\$ 987.79	A	987.79			
BSD	BSD	BSD	47,783	\$ 4,417.80	A	4,417.80			
CAD	CAD	CAD	8,872	\$ 820.27	A	820.27			
CCC	CCC	CCC	22,564	\$ 2,086.17	A	2,086.17			
CDA	CDA	CDA	109,027	\$ 10,080.15	Q	2,520.04	2,520.04	2,520.04	2,520.03
CJC	CJC	CJC	1,104	\$ 102.07	A	102.07			

Legend
ANF Secretariat Billing
EDU Secretariat Billing
EHS Secretariat Billing
ENV Secretariat Billing
EPS Secretariat Billing

CJT	CJT	17,504	\$ 1,618.34	A	1,618.34				
CNB	CNB	161,378	\$ 14,920.29	Q	3,730.07	3,730.07	3,730.07	3,730.08	
CPC	CPC	614,389	\$ 56,803.67	Q	14,200.92	14,200.92	14,200.92	14,200.91	
CPF	CPF	2,122	\$ 196.19	A	196.19				
CPI	CPI	13,428	\$ 1,241.49	A	1,241.49				
CSW	CSW	2,276	\$ 210.43	A	210.43				
DAA	DAA	5,604	\$ 518.12	A	518.12				
DAC	DAC	13,938	\$ 1,288.65	A	1,288.65				
DFS	DFS	77,168	\$ 7,134.61	Q	1,783.65	1,783.65	1,783.65	1,783.66	
DOB	DOB	9,390	\$ 868.16	A	868.16				
DOI	DOI	31,502	\$ 2,912.53	A	2,912.53				
DOS	DOS	4,988	\$ 461.17	A	461.17				
DOT	DOT	3,967,053	\$ 366,776.03	Q	91,694.01	91,694.01	91,694.01	91,694.00	
DPU	DPU	20,598	\$ 1,904.40	A	1,904.40				
EAS	EAS	11,974	\$ 1,107.06	A	1,107.06				
EDU/DOE	DOE	980,444	\$ 90,647.48	Q	22,661.87	22,661.87	22,661.87	22,661.87	
EDU/EDU	EDU	21,378	\$ 1,976.51	A	1,976.51				
EDU/EEC	EEC	236,138	\$ 21,832.27	Q	5,458.07	5,458.07	5,458.07	5,458.06	
EDU/RGT	RGT	52,560	\$ 4,859.46	A	4,859.46				
EED	EED	21,474	\$ 1,985.39	A	1,985.39				
EHS/CHE	CHE	84,496	\$ 7,812.12	Q	1,953.03	1,953.03	1,953.03	1,953.03	
EHS/DMH	DMH	629,319	\$ 58,184.03	Q	14,546.01	14,546.01	14,546.01	14,546.00	
EHS/DMR	DMR	2,291,234	\$ 211,837.28	Q	52,959.32	52,959.32	52,959.32	52,959.32	
EHS/DPH	DPH	1,436,550	\$ 132,817.01	Q	33,204.25	33,204.25	33,204.25	33,204.26	
EHS/DSS	DSS	5,529,142	\$ 511,199.81	Q	127,799.95	127,799.95	127,799.95	127,799.96	
EHS/DYS	DYS	234,791	\$ 21,707.73	Q	5,426.93	5,426.93	5,426.93	5,426.94	
EHS/EHS	EHS	11,501,187	\$ 1,063,348.41	Q	265,837.10	265,837.10	265,837.10	265,837.11	
EHS/HLY	HLY	82,606	\$ 7,637.38	Q	1,909.35	1,909.35	1,909.35	1,909.33	
EHS/MCB	MCB	101,084	\$ 9,345.78	Q	2,336.45	2,336.45	2,336.45	2,336.43	
EHS/MCD	MCD	129,077	\$ 11,933.88	Q	2,983.47	2,983.47	2,983.47	2,983.47	
EHS/VET	VET	375,739	\$ 34,739.15	Q	8,684.79	8,684.79	8,684.79	8,684.78	
EHS/WEL	WEL	170,254	\$ 15,740.93	Q	3,935.23	3,935.23	3,935.23	3,935.24	
ELD	ELD	5,389	\$ 498.28	A	498.28				
ENE	ENE	14,544	\$ 1,344.67	A	1,344.67				

ENV/AGR	AGR	129,626	\$ 11,984.64	Q	2,996.16	2,996.16	2,996.16	2,996.16
ENV/DCR	DCR	555,240	\$ 51,335.01	Q	12,833.75	12,833.75	12,833.75	12,833.76
ENV/ENV	ENV	324,780	\$ 30,027.71	Q	7,506.93	7,506.93	7,506.93	7,506.92
ENV/EQE	EQE	417,432	\$ 38,593.90	Q	9,648.48	9,648.48	9,648.48	9,648.46
ENV/FWE	FWE	89,334	\$ 8,259.42	Q	2,064.86	2,064.86	2,064.86	2,064.84
EOL	EOL	486,680	\$ 44,996.26	Q	11,249.07	11,249.07	11,249.07	11,249.05
EPS/CHS	CHS	17,968	\$ 1,661.24	A	1,661.24			
EPS/CME	CME	169,592	\$ 15,679.72	Q	3,919.93	3,919.93	3,919.93	3,919.93
EPS/DOC	DOC	358,870	\$ 33,179.52	Q	8,294.88	8,294.88	8,294.88	8,294.88
EPS/EPS	EPS	138,478	\$ 12,803.06	Q	3,200.77	3,200.77	3,200.77	3,200.75
EPS/MIL	MIL	140,052	\$ 12,948.58	Q	3,237.15	3,237.15	3,237.15	3,237.13
EPS/PAR	PAR	13,408	\$ 1,239.64	A	1,239.64			
EPS/POL	POL	867,760	\$ 80,229.22	Q	20,057.31	20,057.31	20,057.31	20,057.29
EPS/SOR	SOR	6,740	\$ 623.15	A	623.15			
ETH	ETH	3,112	\$ 287.72	A	287.72			
FRC	FRC	54,468	\$ 5,035.87	Q	1,258.97	1,258.97	1,258.97	1,258.96
FSC	FSC	29,380	\$ 2,716.34	A	2,716.34			
GCC	GCC	5,058	\$ 467.64	A	467.64			
GOV	GOV	5,790	\$ 535.32	A	535.32			
HCC	HCC	52,572	\$ 4,860.57	A	4,860.57			
HCF	HCF	20,407	\$ 1,886.74	A	1,886.74			
HPC	HPC	9,685	\$ 895.43	A	895.43			
HSD	HSD	38,137	\$ 3,525.98	A	3,525.98			
HST	HST	344	\$ 31.80	A	31.80			
IGO	IGO	11,843	\$ 1,094.95	A	1,094.95			
ITD	ITD	76,395	\$ 7,063.14	Q	1,765.79	1,765.79	1,765.79	1,765.77
LEG/HOU	HOU	3,429	\$ 317.03	A	317.03			
LEG/LEG	LEG	6,254	\$ 578.22	A	578.22			
LEG/SEN	SEN	4,176	\$ 386.09	A	386.09			
LOT	LOT	538,623	\$ 49,798.68	Q	12,449.67	12,449.67	12,449.67	12,449.67
MAS	MAS	29,194	\$ 2,699.15	A	2,699.15			
MBC	MBC	30,744	\$ 2,842.45	A	2,842.45			
MBT	MBT	363,964	\$ 33,650.49	Q	8,412.62	8,412.62	8,412.62	8,412.63
MCA	MCA	36,620	\$ 3,385.72	A	3,385.72			

MCC	MCC	64,910	\$ 6,001.29	Q	1,500.32	1,500.32	1,500.32	1,500.33
MGC	MGC	55,314	\$ 5,114.09	Q	1,278.52	1,278.52	1,278.52	1,278.53
MHL	MHL	3,078	\$ 284.58	A	284.58			
MID	MID	19,148	\$ 1,770.34	A	1,770.34			
MMA	MMA	32,390	\$ 2,994.63	A	2,994.63			
MMP	MMP	8,696	\$ 803.99	A	803.99			
MRC	MRC	2,545,114	\$ 235,309.89	Q	58,827.47	58,827.47	58,827.47	58,827.48
MWC	MWC	8,452	\$ 781.43	A	781.43			
NAC	NAC	18,480	\$ 1,708.58	A	1,708.58			
NEC	NEC	48,978	\$ 4,528.29	A	4,528.29			
NFK	NFK	13,252	\$ 1,225.22	A	1,225.22			
NOR	NOR	12,754	\$ 1,179.18	A	1,179.18			
NSC	NSC	34,250	\$ 3,166.60	A	3,166.60			
NSD	NSD	2,648	\$ 244.82	A	244.82			
NWD	NWD	13,750	\$ 1,271.26	A	1,271.26			
OCA	OCA	1,998	\$ 184.73	A	184.73			
OCD	OCD	227,274	\$ 21,012.74	Q	5,253.19	5,253.19	5,253.19	5,253.17
ORI	ORI	360,852	\$ 33,362.77	Q	8,340.69	8,340.69	8,340.69	8,340.70
OSC	OSC	11,278	\$ 1,042.75	A	1,042.75			
PER	PER	39,126	\$ 3,617.42	A	3,617.42			
PLY	PLY	20,376	\$ 1,883.87	A	1,883.87			
PST	PST	2,206	\$ 203.96	A	203.96			
QCC	QCC	40,356	\$ 3,731.14	A	3,731.14			
RCC	RCC	16,901	\$ 1,562.59	A	1,562.59			
REG	REG	39,269	\$ 3,630.64	A	3,630.64			
SAO	SAO	9,746	\$ 901.07	A	901.07			
SBA	SBA	1,816	\$ 167.90	A	167.90			
SCA	SCA	4,096	\$ 378.70	A	378.70			
SDA	SDA	1,724	\$ 159.39	A	159.39			
SDB	SDB	38,179	\$ 3,529.86	A	3,529.86			
SDC	SDC	42,391	\$ 3,919.28	A	3,919.28			
SDD	SDD	14,416	\$ 1,332.84	A	1,332.84			
SDE	SDE	46,101	\$ 4,262.29	A	4,262.29			
SDF	SDF	47,456	\$ 4,387.57	A	4,387.57			

SDH	SDH	80,973	\$ 7,486.40	Q	1,871.60	1,871.60	1,871.60	1,871.60
SDM	SDM	65,460	\$ 6,052.14	Q	1,513.04	1,513.04	1,513.04	1,513.02
SDN	SDN	42,931	\$ 3,969.21	A	3,969.21			
SDO	SDO	1,894	\$ 175.11	A	175.11			
SDP	SDP	56,107	\$ 5,187.40	Q	1,296.85	1,296.85	1,296.85	1,296.85
SDS	SDS	44,835	\$ 4,145.24	A	4,145.24			
SDW	SDW	44,916	\$ 4,152.73	A	4,152.73			
SEA	SEA	1,868	\$ 172.71	A	172.71			
SEC	SEC	87,906	\$ 8,127.40	Q	2,031.85	2,031.85	2,031.85	2,031.85
SJC	SJC	10,546	\$ 975.04	A	975.04			
SPD	SPD	98	\$ 9.06	A	9.06			
SRB	SRB	47,140	\$ 4,358.35	A	4,358.35			
SSA	SSA	61,600	\$ 5,695.26	Q	1,423.82	1,423.82	1,423.82	1,423.80
STC	STC	44,725	\$ 4,135.07	A	4,135.07			
SUF	SUF	16,702	\$ 1,544.19	A	1,544.19			
TAC	TAC	4,382	\$ 405.14	A	405.14			
TRB	TRB	13,548	\$ 1,252.59	A	1,252.59			
TRC	TRC	513,867	\$ 47,509.85	Q	11,877.46	11,877.46	11,877.46	11,877.47
TRE	TRE	3,049,721	\$ 281,963.60	Q	70,490.90	70,490.90	70,490.90	70,490.90
UMS	UMS	32,100	\$ 2,967.82	A	2,967.82			
VWA	VWA	33,572	\$ 3,103.92	A	3,103.92			
WES	WES	14,522	\$ 1,342.64	A	1,342.64			
WOR	WOR	35,832	\$ 3,312.87	A	3,312.87			
WPA	WPA	116	\$ 10.72	A	10.72			
WSC	WSC	40,672	\$ 3,760.35	A	3,760.35			
		44,193,620	\$ 4,085,945.00		1,149,850.48	978,698.23	978,698.23	978,698.06