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MEMORANDUM

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

From: Andrea Wadsworth, Chief Financial Officer

Date: October 29, 2025

Subject: Office of the Comptroller's Fiscal Year 2026 MMARS and HR/CMS Chargebacks

Comptroller Memo FY2026-06

Executive Summary

This memo provides guidance and information regarding two of the Office of the Comptroller's (CTR) three chargebacks for Fiscal Year 2026:

- 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 2026, the MMARS chargeback rate increases by 6%. There is no increase in the HR/CMS chargeback rate 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 2025) actual transaction counts. The Fiscal Year 2026 chargeback will be billed at **\$4,556,136**. The attached spreadsheet has the breakdown, for your reference. The percentage increase is based on the cost increase to maintain MMARS during the transition to the MOSAIC system. This results in a FY26 chargeback that is a 6% increase over last year.

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 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 2025 paychecks for your agency during the period from July 2024 to June 2025. Agencies are charged a proportional share of the authorized HR/CMS chargeback based on their usage. The Fiscal Year 2026 HR/CMS chargeback will be billed at **\$2,442,905**. The attached spreadsheet has the breakdown, for your reference.

Bills for each of the chargebacks will be issued quarterly: November, 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 2026 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 2026 is provided below. Please note **XXX** in the DOC ID is your **department** code.

MMARS Chargeback

IE:	CTRMARSCHRBK <u>XXX</u> FY26
ITI for One Time Billing:	CTRMARSCHRBKXXXFY26
ITI for First Quarterly Billing:	CTRMARSCHRXXXFY25Q1

HR/CMS Chargeback

IE:	CTRHRCMSCHRBK <u>XXX</u> FY26
ITI for One Time Billing:	CTRHRCMSCHRBKXXXFY26
ITI for First Quarterly Billing:	CTRHRCMSCHRXXXFY25Q1

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

Enc. [FY26 MMARS Chargeback Estimate](#)
 [FY26 HR/CMS Chargeback Estimate](#)

cc: Payroll Directors
 Internal Distribution

FY26 Billing Amount: \$ 2,442,905.00

Q1 ITI: CTRHRCMSCHRDEPFY26Q1

Rate/Transaction: \$ 0.97

Annual ITI/IE: CTRHRCMSCHRBKDEPFY26

Dept	FY25 Total # Paychecks	FY26 Chargeback	Billing Frequency	Q1	Q2	Q3	Q4
ADD	408	\$396.40	A	\$396.40			
AGO	17,336	\$16,842.86	Q	\$4,210.72	\$4,210.72	\$4,210.72	\$4,210.70
AGR	3,120	\$3,031.25	A	\$3,031.25			
ALA	909	\$883.14	A	\$883.14			
ANF	6,849	\$6,654.17	Q	\$1,663.55	\$1,663.55	\$1,663.55	\$1,663.52
APC	2,696	\$2,619.31	A	\$2,619.31			
ART	1,025	\$995.84	A	\$995.84			
ATB	536	\$520.75	A	\$520.75			
BBE	391	\$379.88	A	\$379.88			
BCC	8,640	\$8,394.22	Q	\$2,098.56	\$2,098.56	\$2,098.56	\$2,098.54
BER	1,518	\$1,474.82	A	\$1,474.82			
BHC	30,611	\$29,740.23	Q	\$7,435.06	\$7,435.06	\$7,435.06	\$7,435.05
BLC	600	\$582.93	A	\$582.93			
BRC	19,670	\$19,110.46	Q	\$4,777.62	\$4,777.62	\$4,777.62	\$4,777.60
BRI	3,602	\$3,499.54	A	\$3,499.54			
BSB	454	\$441.10	A	\$441.10			
BSC	57,757	\$56,114.03	Q	\$14,028.51	\$14,028.51	\$14,028.51	\$14,028.50
BSD	12,436	\$12,082.24	Q	\$3,020.56	\$3,020.56	\$3,020.56	\$3,020.56
CAD	2,195	\$2,132.56	A	\$2,132.56			
CCC	12,925	\$12,557.33	Q	\$3,139.34	\$3,139.33	\$3,139.33	\$3,139.33
CDA	2,753	\$2,674.69	A	\$2,674.69			
CHE	8,609	\$8,364.11	Q	\$2,091.03	\$2,091.03	\$2,091.03	\$2,091.02
CHS	1,248	\$1,212.50	A	\$1,212.50			
CJC	156	\$151.56	A	\$151.56			
CJT	6,322	\$6,142.16	Q	\$1,535.54	\$1,535.54	\$1,535.54	\$1,535.54
CME	4,471	\$4,343.82	A	\$4,343.82			
CNB	3,513	\$3,413.07	A	\$3,413.07			
CPC	20,339	\$19,760.43	Q	\$4,940.11	\$4,940.11	\$4,940.11	\$4,940.10
CPF	488	\$474.12	A	\$474.12			
CPI	1,582	\$1,537.00	A	\$1,537.00			
CSC	264	\$256.49	A	\$256.49			
CSW	272	\$264.26	A	\$264.26			
DAA	260	\$252.60	A	\$252.60			
DAC	3,168	\$3,077.88	A	\$3,077.88			
DCP	9,608	\$9,334.69	Q	\$2,333.68	\$2,333.67	\$2,333.67	\$2,333.67
DCR	47,213	\$45,869.97	Q	\$11,467.50	\$11,467.49	\$11,467.49	\$11,467.49
DFS	15,035	\$14,607.31	Q	\$3,651.83	\$3,651.83	\$3,651.83	\$3,651.82
DMH	100,887	\$98,017.15	Q	\$24,504.29	\$24,504.29	\$24,504.29	\$24,504.28
DMR	158,507	\$153,998.08	Q	\$38,499.52	\$38,499.52	\$38,499.52	\$38,499.52
DOB	4,720	\$4,585.73	A	\$4,585.73			
DOC	103,895	\$100,939.58	Q	\$25,234.90	\$25,234.90	\$25,234.90	\$25,234.88
DOE	12,966	\$12,597.17	Q	\$3,149.29	\$3,149.29	\$3,149.29	\$3,149.30
DOI	3,216	\$3,124.52	A	\$3,124.52			
DOR	37,286	\$36,225.36	Q	\$9,056.34	\$9,056.34	\$9,056.34	\$9,056.34
DOS	560	\$544.07	A	\$544.07			
DOT	113,948	\$110,706.61	Q	\$27,676.66	\$27,676.65	\$27,676.65	\$27,676.65
DPH	88,162	\$85,654.13	Q	\$21,413.54	\$21,413.53	\$21,413.53	\$21,413.53

DPU	5,677	\$5,515.51	Q	\$1,378.88	\$1,378.88	\$1,378.88	\$1,378.87
DSS	111,698	\$108,520.62	Q	\$27,130.16	\$27,130.16	\$27,130.16	\$27,130.14
DYS	22,179	\$21,548.09	Q	\$5,387.03	\$5,387.02	\$5,387.02	\$5,387.02
EAS	4,428	\$4,302.04	A	\$4,302.04			
EDU	1,881	\$1,827.49	A	\$1,827.49			
EEC	8,247	\$8,012.40	Q	\$2,003.10	\$2,003.10	\$2,003.10	\$2,003.10
EED	2,097	\$2,037.35	A	\$2,037.35			
EHS	54,456	\$52,906.93	Q	\$13,226.74	\$13,226.73	\$13,226.73	\$13,226.73
ELD	2,063	\$2,004.32	A	\$2,004.32			
ENE	2,031	\$1,973.23	A	\$1,973.23			
ENV	10,160	\$9,870.99	Q	\$2,467.75	\$2,467.75	\$2,467.75	\$2,467.74
EOL	32,598	\$31,670.71	Q	\$7,917.68	\$7,917.68	\$7,917.68	\$7,917.67
EPS	6,309	\$6,129.53	Q	\$1,532.39	\$1,532.38	\$1,532.38	\$1,532.38
EQE	21,944	\$21,319.78	Q	\$5,329.95	\$5,329.95	\$5,329.95	\$5,329.93
ETH	796	\$773.36	A	\$773.36			
FRC	28,533	\$27,721.34	Q	\$6,930.34	\$6,930.34	\$6,930.34	\$6,930.32
FSC	25,815	\$25,080.66	Q	\$6,270.17	\$6,270.17	\$6,270.17	\$6,270.15
FWE	9,338	\$9,072.37	Q	\$2,268.09	\$2,268.09	\$2,268.09	\$2,268.10
GCC	8,432	\$8,192.14	Q	\$2,048.04	\$2,048.04	\$2,048.04	\$2,048.02
GIC	1,506	\$1,463.16	A	\$1,463.16			
GOV	2,464	\$2,393.91	A	\$2,393.91			
HCC	19,199	\$18,652.86	Q	\$4,663.22	\$4,663.22	\$4,663.22	\$4,663.20
HCF	5,049	\$4,905.38	A	\$4,905.38			
HLY	8,762	\$8,512.75	Q	\$2,128.19	\$2,128.19	\$2,128.19	\$2,128.18
HOU	17,067	\$16,581.51	Q	\$4,145.38	\$4,145.38	\$4,145.38	\$4,145.37
HPC	1,831	\$1,778.92	A	\$1,778.92			
HRD	4,407	\$4,281.64	A	\$4,281.64			
HSD	5,452	\$5,296.91	Q	\$1,324.23	\$1,324.23	\$1,324.23	\$1,324.22
HST	26	\$25.26	A	\$25.26			
IGO	2,337	\$2,270.52	A	\$2,270.52			
ITD	12,515	\$12,159.00	Q	\$3,039.75	\$3,039.75	\$3,039.75	\$3,039.75
LEG	637	\$618.88	A	\$618.88			
LIB	359	\$348.79	A	\$348.79			
LOT	10,194	\$9,904.02	Q	\$2,476.00	\$2,476.01	\$2,476.01	\$2,476.00
MAS	17,160	\$16,671.86	Q	\$4,167.97	\$4,167.97	\$4,167.97	\$4,167.95
MBC	14,184	\$13,780.52	Q	\$3,445.13	\$3,445.13	\$3,445.13	\$3,445.13
MBT	196,860	\$191,260.08	Q	\$47,815.02	\$47,815.02	\$47,815.02	\$47,815.02
MCA	20,216	\$19,640.93	Q	\$4,910.23	\$4,910.23	\$4,910.23	\$4,910.24
MCB	3,689	\$3,584.06	A	\$3,584.06			
MCC	21,396	\$20,787.37	Q	\$5,196.84	\$5,196.84	\$5,196.84	\$5,196.85
MCD	1,630	\$1,583.63	A	\$1,583.63			
MGC	3,744	\$3,637.50	A	\$3,637.50			
MHL	518	\$503.26	A	\$503.26			
MID	4,873	\$4,734.38	A	\$4,734.38			
MIL	18,154	\$17,637.59	Q	\$4,409.40	\$4,409.40	\$4,409.40	\$4,409.39
MMA	11,966	\$11,625.61	Q	\$2,906.40	\$2,906.40	\$2,906.40	\$2,906.41
MMP	537	\$521.72	A	\$521.72			
MRC	23,125	\$22,467.18	Q	\$5,616.80	\$5,616.80	\$5,616.80	\$5,616.78
MWC	16,403	\$15,936.40	Q	\$3,984.10	\$3,984.10	\$3,984.10	\$3,984.10
NAC	11,043	\$10,728.87	Q	\$2,682.22	\$2,682.22	\$2,682.22	\$2,682.21
NEC	15,279	\$14,844.37	Q	\$3,711.09	\$3,711.09	\$3,711.09	\$3,711.10

NFK	3,420	\$3,322.71	A	\$3,322.71			
NOR	6,227	\$6,049.87	Q	\$1,512.47	\$1,512.47	\$1,512.47	\$1,512.46
NSC	18,675	\$18,143.77	Q	\$4,535.94	\$4,535.94	\$4,535.94	\$4,535.95
NSD	139	\$135.05	A	\$135.05			
NWD	2,261	\$2,196.68	A	\$2,196.68			
OCA	846	\$821.93	A	\$821.93			
OCD	13,697	\$13,307.37	Q	\$3,326.84	\$3,326.84	\$3,326.84	\$3,326.85
OHA	364	\$353.65	A	\$353.65			
ORI	817	\$793.76	A	\$793.76			
OSC	4,004	\$3,890.10	A	\$3,890.10			
OSD	3,606	\$3,503.42	A	\$3,503.42			
OVA	253	\$245.80	A	\$245.80			
PAR	4,837	\$4,699.41	A	\$4,699.41			
PER	1,372	\$1,332.97	A	\$1,332.97			
PLY	3,652	\$3,548.11	A	\$3,548.11			
POL	83,037	\$80,674.91	Q	\$20,168.73	\$20,168.73	\$20,168.73	\$20,168.72
PST	1,533	\$1,489.39	A	\$1,489.39			
QCC	24,793	\$24,087.73	Q	\$6,021.93	\$6,021.93	\$6,021.93	\$6,021.94
RCC	8,553	\$8,309.70	Q	\$2,077.43	\$2,077.43	\$2,077.43	\$2,077.41
REG	6,736	\$6,544.39	Q	\$1,636.10	\$1,636.10	\$1,636.10	\$1,636.09
RGT	1,710	\$1,661.36	A	\$1,661.36			
SAO	5,509	\$5,352.29	Q	\$1,338.07	\$1,338.07	\$1,338.07	\$1,338.08
SBA	2,535	\$2,462.89	A	\$2,462.89			
SCA	657	\$638.31	A	\$638.31			
SDA	109	\$105.90	A	\$105.90			
SDB	5,954	\$5,784.63	Q	\$1,446.16	\$1,446.16	\$1,446.16	\$1,446.15
SDC	8,347	\$8,109.56	Q	\$2,027.39	\$2,027.39	\$2,027.39	\$2,027.39
SDD	1,206	\$1,171.69	A	\$1,171.69			
SDE	14,731	\$14,311.96	Q	\$3,577.99	\$3,577.99	\$3,577.99	\$3,577.99
SDF	6,600	\$6,412.26	Q	\$1,603.07	\$1,603.07	\$1,603.07	\$1,603.05
SDH	36,588	\$35,547.21	Q	\$8,886.80	\$8,886.80	\$8,886.80	\$8,886.81
SDM	17,417	\$16,921.55	Q	\$4,230.39	\$4,230.39	\$4,230.39	\$4,230.38
SDN	7,736	\$7,515.94	Q	\$1,878.99	\$1,878.99	\$1,878.99	\$1,878.97
SDO	893	\$867.60	A	\$867.60			
SDP	17,967	\$17,455.91	Q	\$4,363.98	\$4,363.98	\$4,363.98	\$4,363.97
SDS	23,081	\$22,424.43	Q	\$5,606.11	\$5,606.11	\$5,606.11	\$5,606.10
SDW	14,998	\$14,571.36	Q	\$3,642.84	\$3,642.84	\$3,642.84	\$3,642.84
SEA	255	\$247.75	A	\$247.75			
SEC	11,625	\$11,294.31	Q	\$2,823.58	\$2,823.58	\$2,823.58	\$2,823.57
SEN	8,251	\$8,016.29	Q	\$2,004.08	\$2,004.07	\$2,004.07	\$2,004.07
SJC	2,343	\$2,276.35	A	\$2,276.35			
SOR	1,545	\$1,501.05	A	\$1,501.05			
SPD	26	\$25.26	A	\$25.26			
SRB	3,209	\$3,117.72	A	\$3,117.72			
SSA	40,475	\$39,323.64	Q	\$9,830.91	\$9,830.91	\$9,830.91	\$9,830.91
STC	16,196	\$15,735.29	Q	\$3,933.83	\$3,933.82	\$3,933.82	\$3,933.82
SUF	7,453	\$7,240.99	Q	\$1,810.25	\$1,810.25	\$1,810.25	\$1,810.24
TAC	623	\$605.28	A	\$605.28			
TRB	3,139	\$3,049.71	A	\$3,049.71			
TRC	175,693	\$170,695.20	Q	\$42,673.80	\$42,673.80	\$42,673.80	\$42,673.80
TRE	8,049	\$7,820.04	Q	\$1,955.01	\$1,955.01	\$1,955.01	\$1,955.01

VET	2,923	\$2,839.85	A	\$2,839.85			
VWA	723	\$702.43	A	\$702.43			
WEL	49,048	\$47,652.77	Q	\$11,913.20	\$11,913.20	\$11,913.18	\$11,913.19
WES	4,444	\$4,317.59	A	\$4,317.59			
WOR	27,026	\$26,257.21	Q	\$6,564.31	\$6,564.30	\$6,564.30	\$6,564.30
WSC	32,135	\$31,220.88	Q	\$7,805.22	\$7,805.22	\$7,805.22	\$7,805.22
	2,514,431	\$2,442,905.00		\$715,998.21	\$575,635.76	\$575,635.74	\$575,635.29

CTR228

GCN196

FY26 Billing Amount (6.28% increase from FY25): **\$4,556,136**

Q1 ITI: CTRMMARSCHRDEPFY26Q1

Rate/Transaction: **0.1013**

Annual IE/ITI: CTRMMARSCHRBKDEPFY26

Dept Admin/Dept	Dept	FY25 Total Transactions	FY26 Chargeback Amount	Billing Frequency	Q1	Q2	Q3	Q4
ADD	ADD	14,132	1,432.24	A	1,432.24			
AGO	AGO	157,197	15,931.47	Q	3,982.87	3,982.87	3,982.87	3,982.87
ANF/ALA	ALA	13,308	1,348.73	Q	35,588.36	35,588.36	35,588.36	35,588.36
ANF/ANF	ANF	49,190	4,985.27	Q				
ANF/ATB	ATB	1,350	136.82	Q				
ANF/BSB	BSB	8,646	876.25	Q				
ANF/CSC	CSC	1,832	185.67	Q				
ANF/DCP	DCP	104,436	10,584.29	Q				
ANF/DOR	DOR	724,968	73,473.44	Q				
ANF/GIC	GIC	14,453	1,464.77	Q				
ANF/HRD	HRD	431,147	43,695.52	Q				
ANF/LIB	LIB	2,784	282.15	Q				
ANF/OHA	OHA	3,494	354.11	Q				
ANF/OSD	OSD	49,004	4,966.42	Q				
APC	APC	5,204	527.41	A	527.41			
ART	ART	40,440	4,098.48	A	4,098.48			
BBE	BBE	5,424	549.71	A	549.71			
BCC	BCC	5,504	557.81	A	557.81			
BER	BER	8,268	837.94	A	837.94			
BHC	BHC	48,128	4,877.64	A	4,877.64			
BLC	BLC	16,632	1,685.61	A	1,685.61			
BRC	BRC	45,220	4,582.92	A	4,582.92			
BRI	BRI	11,918	1,207.86	A	1,207.86			
BSC	BSC	12,058	1,222.04	A	1,222.04			
BSD	BSD	59,529	6,033.09	Q	1,508.27	1,508.27	1,508.27	1,508.27
CAD	CAD	7,951	805.81	A	805.81			
CCC	CCC	23,976	2,429.90	A	2,429.90			
CDA	CDA	82,240	8,334.79	Q	2,083.70	2,083.70	2,083.70	2,083.70
CHE	CHE	108,131	10,958.77	Q	2,739.69	2,739.69	2,739.69	2,739.69
CJC	CJC	1,132	114.72	A	114.72			
CJT	CJT	20,792	2,107.21	A	2,107.21			
CNB	CNB	135,443	13,726.76	Q	3,431.69	3,431.69	3,431.69	3,431.69
CPC	CPC	621,153	62,952.08	Q	15,738.02	15,738.02	15,738.02	15,738.02
CPF	CPF	2,088	211.61	A	211.61			
CPI	CPI	13,812	1,399.81	A	1,399.81			
CSW	CSW	2,960	299.99	A	299.99			
DAA	DAA	5,854	593.29	A	593.29			
DAC	DAC	11,510	1,166.51	A	1,166.51			
DFS	DFS	82,220	8,332.76	Q	2,083.19	2,083.19	2,083.19	2,083.19
DOB	DOB	12,462	1,262.99	A	1,262.99			
DOI	DOI	33,248	3,369.59	A	3,369.59			
DOS	DOS	5,558	563.29	A	563.29			
DOT	DOT	4,799,827	486,448.76	Q	121,612.19	121,612.19	121,612.19	121,612.19
DPU	DPU	23,656	2,397.47	A	2,397.47			
EAS	EAS	12,819	1,299.17	A	1,299.17			
EDU/DOE	DOE	966,321	97,933.87	Q	24,483.47	24,483.47	24,483.47	24,483.47
EDU/EDU	EDU	23,752	2,407.20	A	2,407.20			
EDU/EEC	EEC	203,557	20,629.92	Q	5,157.48	5,157.48	5,157.48	5,157.48
EDU/RGT	RGT	48,894	4,955.27	A	4,955.27			
EED	EED	27,572	2,794.34	A	2,794.34			
EHS/DMH	DMH	728,547	73,836.16	Q	18,459.04	18,459.04	18,459.04	18,459.04

EHS/DMR	DMR	2,410,359	244,283.00	Q	61,070.75	61,070.75	61,070.75	61,070.75
EHS/DPH	DPH	1,432,529	145,182.72	Q	36,295.68	36,295.68	36,295.68	36,295.68
EHS/DSS	DSS	4,676,627	473,962.79	Q	118,490.70	118,490.70	118,490.70	118,490.70
EHS/DYS	DYS	215,463	21,836.56	Q	5,459.14	5,459.14	5,459.14	5,459.14
EHS/EHS	EHS	11,095,218	1,124,468.63	Q	281,117.16	281,117.16	281,117.16	281,117.16
EHS/MCB	MCB	110,652	11,214.26	Q	2,803.57	2,803.57	2,803.57	2,803.57
EHS/MCD	MCD	186,928	18,944.62	Q	4,736.16	4,736.16	4,736.16	4,736.16
EHS/WEL	WEL	167,529	16,978.59	Q	4,244.65	4,244.65	4,244.65	4,244.65
ELD	ELD	4,411	447.08	A	447.08			
ENE	ENE	23,122	2,343.35	A	2,343.35			
ENV/AGR	AGR	130,183	13,193.68	Q	3,298.42	3,298.42	3,298.42	3,298.42
ENV/DCR	DCR	556,645	56,414.38	Q	14,103.60	14,103.60	14,103.60	14,103.60
ENV/ENV	ENV	328,337	33,276.02	Q	8,319.01	8,319.01	8,319.01	8,319.01
ENV/EQE	EQE	413,645	41,921.74	Q	10,480.44	10,480.44	10,480.44	10,480.44
ENV/FWE	FWE	93,003	9,425.59	Q	2,356.40	2,356.40	2,356.40	2,356.40
EOL	EOL	460,770	46,697.72	Q	11,674.43	11,674.43	11,674.43	11,674.43
EPS/CHS	CHS	17,115	1,734.56	A	1,734.56			
EPS/CME	CME	170,216	17,250.91	Q	4,312.73	4,312.73	4,312.73	4,312.73
EPS/DOC	DOC	369,157	37,413.01	Q	9,353.25	9,353.25	9,353.25	9,353.25
EPS/EPS	EPS	145,607	14,756.85	Q	3,689.21	3,689.21	3,689.21	3,689.21
EPS/MIL	MIL	163,474	16,567.62	Q	4,141.91	4,141.91	4,141.91	4,141.91
EPS/PAR	PAR	14,066	1,425.55	A	1,425.55			
EPS/POL	POL	354,910	35,969.12	Q	8,992.28	8,992.28	8,992.28	8,992.28
EPS/SOR	SOR	5,478	555.18	A	555.18			
ETH	ETH	3,141	318.33	A	318.33			
FRC	FRC	56,024	5,677.87	Q	1,419.47	1,419.47	1,419.47	1,419.47
FSC	FSC	33,704	3,415.80	A	3,415.80			
GCC	GCC	5,126	519.51	A	519.51			
GOV	GOV	6,142	622.47	A	622.47			
HCC	HCC	53,118	5,383.36	Q	1,345.84	1,345.84	1,345.84	1,345.84
HCF	HCF	18,789	1,904.21	A	1,904.21			
HLY	HLY	75,692	7,671.17	Q	1,917.79	1,917.79	1,917.79	1,917.79
HPC	HPC	8,885	900.47	A	900.47			
HSD	HSD	34,955	3,542.59	A	3,542.59			
HST	HST	325	32.94	A	32.94			
IGO	IGO	12,890	1,306.36	A	1,306.36			
ITD	ITD	100,346	10,169.78	Q	2,542.45	2,542.45	2,542.45	2,542.45
LEG/HOU	HOU	3,184	322.69	A	322.69			
LEG/LEG	LEG	5,094	516.26	A	516.26			
LEG/SEN	SEN	3,581	362.92	A	362.92			
LOT	LOT	152,751	15,480.88	Q	3,870.22	3,870.22	3,870.22	3,870.22
MAS	MAS	24,362	2,469.02	A	2,469.02			
MBC	MBC	32,450	3,288.71	A	3,288.71			
MBT	MBT	482,332	48,882.97	Q	12,220.74	12,220.74	12,220.74	12,220.74
MCA	MCA	42,136	4,270.36	A	4,270.36			
MCC	MCC	69,512	7,044.84	Q	1,761.21	1,761.21	1,761.21	1,761.21
MGC	MGC	63,880	6,474.06	Q	1,618.52	1,618.52	1,618.52	1,618.52
MHL	MHL	2,810	284.79	A	284.79			
MID	MID	19,962	2,023.09	A	2,023.09			
MMA	MMA	33,842	3,429.79	A	3,429.79			
MMP	MMP	9,701	983.17	A	983.17			
MRC	MRC	3,017,726	305,837.91	Q	76,459.48	76,459.48	76,459.48	76,459.48
MWC	MWC	9,690	982.05	A	982.05			
NAC	NAC	20,641	2,091.91	A	2,091.91			
NEC	NEC	50,198	5,087.42	Q	1,271.86	1,271.86	1,271.86	1,271.86
NFK	NFK	12,321	1,248.70	A	1,248.70			

NOR	NOR	14,394	1,458.79	A	1,458.79			
NSC	NSC	35,624	3,610.39	A	3,610.39			
NSD	NSD	2,556	259.04	A	259.04			
NWD	NWD	13,132	1,330.89	A	1,330.89			
OCA	OCA	3,966	401.94	A	401.94			
OCD	OCD	316,888	32,115.69	Q	8,028.92	8,028.92	8,028.92	8,028.92
ORI	ORI	1,872,642	189,786.92	Q	47,446.73	47,446.73	47,446.73	47,446.73
OSC	OSC	12,370	1,253.66	A	1,253.66			
OVA	OVA	2212	224.18	A	224.18			
PER	PER	37,374	3,787.75	A	3,787.75			
PLY	PLY	26,870	2,723.20	A	2,723.20			
PST	PST	5,411	548.39	A	548.39			
QCC	QCC	40,426	4,097.06	A	4,097.06			
RCC	RCC	15,962	1,617.70	A	1,617.70			
REG	REG	35,942	3,642.62	A	3,642.62			
SAO	SAO	9,352	947.80	A	947.80			
SBA	SBA	1,982	200.87	A	200.87			
SCA	SCA	6,028	610.92	A	610.92			
SDA	SDA	1,830	185.47	A	185.47			
SDB	SDB	36,251	3,673.94	A	3,673.94			
SDC	SDC	53,473	5,419.34	Q	1,354.84	1,354.84	1,354.84	1,354.84
SDD	SDD	9,180	930.37	A	930.37			
SDE	SDE	43,739	4,432.82	A	4,432.82			
SDF	SDF	44,073	4,466.67	A	4,466.67			
SDH	SDH	93,223	9,447.88	Q	2,361.97	2,361.97	2,361.97	2,361.97
SDM	SDM	69,297	7,023.05	Q	1,755.76	1,755.76	1,755.76	1,755.76
SDN	SDN	41,017	4,156.96	A	4,156.96			
SDO	SDO	1576	159.72	A	159.72			
SDP	SDP	63,359	6,421.25	Q	1,605.31	1,605.31	1,605.31	1,605.31
SDS	SDS	51,301	5,199.21	Q	1,299.80	1,299.80	1,299.80	1,299.80
SDW	SDW	50,634	5,131.61	Q	1,282.90	1,282.90	1,282.90	1,282.90
SEA	SEA	2,188	221.75	A	221.75			
SEC	SEC	96,166	9,746.15	Q	2,436.54	2,436.54	2,436.54	2,436.54
SJC	SJC	10,392	1,053.20	A	1,053.20			
SPD	SPD	1,264	128.10	A	128.10			
SRB	SRB	44,328	4,492.52	A	4,492.52			
SSA	SSA	59,834	6,064.01	Q	1,516.00	1,516.00	1,516.00	1,516.00
STC	STC	45,915	4,653.35	A	4,653.35			
SUF	SUF	17,706	1,794.45	A	1,794.45			
TAC	TAC	4,532	459.31	A	459.31			
TRB	TRB	13,490	1,367.17	A	1,367.17			
TRC	TRC	555,353	56,283.44	Q	14,070.86	14,070.86	14,070.86	14,070.86
TRE	TRE	2,661,976	269,783.67	Q	67,445.92	67,445.92	67,445.92	67,445.92
UMS	UMS	24,894	2,522.94	A	2,522.94			
VET	VET	435,925	44,179.75	Q	11,044.94	11,044.94	11,044.94	11,044.94
VWA	VWA	28,132	2,851.10	A	2,851.10			
WES	WES	14,053	1,424.23	A	1,424.23			
WOR	WOR	33,812	3,426.75	A	3,426.75			
WPA	WPA	104	10.54	A	10.54			
WSC	WSC	43,098	4,367.86	A	4,367.86			
		44,955,741.00	4,556,136		1,262,479.59	1,097,885.48	1,097,885.48	1,097,885.48