



# Commonwealth of Massachusetts

Office of the Comptroller  
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Martin J. Benison  
Comptroller

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## MEMORANDUM

**To:** Chief Fiscal Officers  
**From:** Martin J. Benison, Comptroller  
**Date:** May 25, 2012  
**Subject:** Federal Approval of Allocated and Billed Costs for FY2012

Comptroller Memo FY#2012-25

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### Executive Summary

The Office of the Comptroller is responsible for the development and submission of the Statewide Cost Allocation Plan (SWCAP) required under the provisions of the Federal Office of Management and Budget (OMB) Circular A-87. The SWCAP is a statistical method of allocating central government costs to the state agencies that receive central government supportive services. The FY2012 SWCAP has been reviewed and approved by the federal Department of Health and Human Services, Division of Cost Allocation (DCA).

The accompanying schedule (Exhibit A) identifies the approved costs that are associated with the general administration of the Commonwealth of Massachusetts. State agencies that receive federal grants may claim these costs as an indirect cost of managing federal programs.

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### FEDERAL REIMBURSEMENTS

Departments whose Federal funding is through reimbursement of state appropriations should compare the Section I allocated costs approved in this schedule with those costs used as the basis for claiming Federal financial participation (FFP) in FY2012. In almost all cases, Section I allocations identified for a department are further allocated to reimbursable expenditure accounts or programs through a departmental cost allocation plan. The difference in that portion of the departmental allocations attributable to Section I costs should be adjusted through current year claims.

With respect to Section II costs, departments should ensure that all eligible costs are claimed in full for reimbursement whether such costs are charged to the department's central administrative

or reserve accounts, memo billed or paid on behalf of the department from the accounts of the department providing the service.

Departments whose Federal reimbursement is determined through service rates should follow the same procedures described above to identify the variance between the allocated costs used to calculate the service rates in effect for claiming FFP in FY2012 and those costs approved under the attached schedule. Adjustments may also be made to prospective rates. Departments should consult with their rate setting authority for further instruction on amending rates.

## **FEDERAL GRANTS**

Section I allocated costs will be assessed to Federal grants and special revenue trusts under the FY2012 departmental indirect cost rates developed by this office.

## **ASSESSMENTS AND FEES**

The costs approved in this agreement should also be used for identifying the full costs of operating programs assessed to or reimbursed by non-Federal entities, or through fees based on the costs of the services provided. Please refer [Administrative Bulletin ANF #5](#) with respect to the determination of allocated costs in calculating fees.

Any questions you may have regarding this matter should be directed to Taneka Simmons (617) 973-2606.

Enc. Negotiation Agreement  
Exhibit A

cc: MMARS Liaisons  
Payroll Directors  
General Counsels  
Internal Distribution

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**STATE/LOCALITY:**

Commonwealth of Massachusetts  
Boston, Massachusetts 02133

**DATE:** May 15, 2012

**FILING REF.:** The preceding  
Agreement was dated 5/27/11

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**SECTION I: ALLOCATED COSTS**

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The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ended 6/30/12 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Fringe Benefits (See Addendum)
2. Data Center: Computer Services  
Telecommunications
3. Support Services: Motor Vehicles  
Central Reproduction
4. Postage
5. Audit Costs: State Auditor  
Single Audits
6. Employee Health and Welfare (See Addendum)
7. Medicare Tax (See Addendum)
8. Universal Health Insurance (See Addendum)
9. Extended Leave of Absence Chargeback
10. Worker's Compensation: Payments  
Litigation Unit
11. Unemployment Insurance (See Addendum)
12. Liability Management and Reduction Fund
13. Obsolete Records
14. New MMARS - OSC
15. American Recovery and Reinvestment Act (ARRA) of 2009  
Administrative Cost Chargeback

### Section III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to be billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

SEE ADDENDUM

BY THE STATE/LOCALITY:

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT:

Commonwealth of Massachusetts  
State/Locality

DEPARTMENT OF HEALTH&HUMAN SERVICES  
(AGENCY)

/s/ Martin J. Benison



(Signature)

(Signature)

Martin Benison  
(Name)

Robert I. Aaronson  
(Name)

Comptroller  
(Title)

Director, Div. of Cost Allocation  
(Title)

5/18/2012  
(Date)

May 15, 2012  
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

May 15, 2012  
**Agreement Reference Date**

**INSTITUTION:** Commonwealth of Massachusetts

**ADDRESS:** Boston, MA 02133

FRINGE BENEFIT RATE

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	7/1/11	6/30/12	32.98%	All	Regular Employees
FIXED	7/1/11	6/30/12	38.21%	All	Uniformed Employees
FIXED	7/1/11	6/30/12	1.94%	All	See Note 3

\*Base: Salaries and Wages (see comments below)

Treatment of Fringe Benefits: Fringe benefit applicable to direct salaries and wages are treated as direct costs.

Fringe benefit rates are approved on a fixed basis for the noted fiscal year and should be used by grantee agencies for the following purposes:

- (a) For budgeting purposes on grant award applications.
- (b) For billing purposes.
- (c) For inclusion in their indirect cost rate proposal and must be treated as either direct or indirect cost consistent with treatment accorded similar cost charged to the Federal programs.

NOTE 1:

Treatment of Paid Absences: Vacation, holiday, sick leave pay and other absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these absences are not made.

NOTE 2:

The following fringe benefits are included in the fringe benefit rates:

- Retirement/Pension
- Health Benefits
- Terminal Leave

ADDENDUM TO RATE AGREEMENTMay 15, 2012

Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

NOTE 3:

An additional rate (referred to as Payroll Tax Rate by the Commonwealth) of 1.94% is approved on a fixed basis for all regular, uniformed and contractual employees.

This rate includes:

- Unemployment Insurance
- Universal Health Insurance
- Medicare Tax

NOTE 4:

Health and Welfare Fund: In accordance with union contracts the Commonwealth makes the following weekly contributions to this fund for the use of employees in obtaining dental and optical services:

<u>Bargaining Unit</u>	<u>Per Week/Per Employee</u> <u>07/01/11-06/30/12</u>
NAGE Unit 1,3,6	\$15.00
SEIU 8 & 10	14.00
COPS old Units 51/52	12.50
AFSCME 2,	14.00
SPAM Unit 5A,	12.50
MNA Unit 7,	12.50
MOSES Unit 9	14.00
MCOFU Unit 4	\$12.50
New DOC Captains	\$15.00

**Exhibit A**  
**COMMONWEALTH OF MASSACHUSETTS**  
**OFFICE OF THE STATE COMPTROLLER**  
**STATEWIDE COST ALLOCATION PLAN**  
**APPROVED FIXED FY2012 ALLOCATIONS**

DEPARTMENT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
ADD-DEV DISABILITIES CNCL	\$ -	\$ -	\$ 83,712	\$ (4,053)	\$ -	\$ 6,684	\$ -	\$ (255)	\$ (9)	\$ (2,909)	\$ (119)	\$ 748	\$ -	\$ 46	\$ 83,844
AGR-AG. RESOURCES	-	-	(112,740)	2,761	-	9,882	-	4,194	(72)	8,440	(3,641)	5,681	-	4,872	(80,623)
ALA-ADMIN LAW APPEALS DIV	-	-	5,580	14,563	-	6,684	-	724	(14)	244	(561)	2,317	-	58	29,595
APC-APPEALS COURT	-	-	144,537	920	-	-	-	3,705	(59)	7,152	(794)	8,372	-	1,075	164,907
ART-MASS CULTURAL CNCL	-	-	-	61	-	6,684	-	(1,875)	(26)	(3,611)	(338)	1,794	-	291	2,979
ATB-APPELLATE TAX BRD	-	-	(4,852)	23,588	-	-	-	796	(20)	(298)	(533)	1,420	-	(79)	20,022
BBE-BRD OF BAR EXAMINERS	-	-	(428,740)	91	-	-	-	(165)	-	(195)	208	374	-	61	(428,365)
BCA-BRD CONCILIATION & ARB	-	-	-	(207)	-	-	-	(224)	(1)	(1,774)	(161)	-	-	(233)	(2,600)
BCC-BERKSHIRE COMM COLLEGE	-	-	(3,043)	2,790	-	(129,057)	-	38,260	(163)	35,043	-	11,063	-	29,266	(15,842)
BER-BERKSHIRE DISTRICT ATTY	-	-	-	302	-	6,684	-	1,540	-	517	(96)	3,588	-	483	13,017
BHC-BUNKER HILL COMM COLLEGE	-	-	-	5,596	-	113,579	-	324,265	(686)	222,927	28	26,386	-	264,535	956,631
BLC-BRD OF LIB COMMERS	-	-	-	353	-	-	-	(311)	(26)	(982)	(170)	1,495	-	1,378	1,738
BRC-BRISTOL COMM COLLEGE	-	-	5,580	8,583	-	283,393	-	50,128	(315)	63,066	(117)	24,817	-	39,209	474,345
BRI-BRISTOL DISTRICT ATTY	-	-	3,360	912	-	26,739	-	4,219	-	4,199	(133)	8,746	-	1,795	49,838
BSC-BRIDGewater ST COLLEGE	-	-	8,117	15,817	-	314,589	-	91,009	(1,061)	120,350	-	58,678	-	65,745	673,244
BSD-SHERIFF DEPT BRISTOL	-	-	-	4,664	-	-	-	6,746	-	19,419	3	38,795	-	6,403	76,030
CAD-COMM AGAINST DISCRIMINATION	44,203	(2,283)	13,084	570	217,497	-	-	4,458	(75)	2,059	(587)	5,009	7,453	808	292,197
CCC-CAPE COD COMM COLLEGE	-	-	(12,172)	4,072	-	(51,505)	-	13,004	(198)	23,523	24	14,277	-	7,693	(1,282)
CDA-EMERGENCY MGMT AGENCY	-	-	-	689	-	6,684	-	(6,054)	(82)	(7,402)	(62)	5,158	-	424	(646)
CHE-SOLDIERS' HOME IN MASS	-	-	8,940	1,845	-	268,244	-	18,323	(528)	5,149	(9,109)	28,704	-	2,285	323,853
CHS-CRIM HISTORY SYSTEMS BRD	-	-	18,928	3,885	-	43,652	-	2,298	(65)	13,790	(3,998)	2,392	-	8,167	89,049
CJC-COMM ON JUDICIAL CONDUCT	-	-	(3,043)	11	-	6,684	-	181	-	(313)	(143)	374	-	51	3,803
CJT-MUN POLICE TRAIN COMM	-	-	(5,786)	(276)	-	26,739	-	52,926	(22)	17,768	(2,256)	1,645	-	26,595	117,333
CME-CHIEF MEDICAL EXAMINER	-	-	(187)	1,054	-	(201,905)	-	3,782	(60)	248	(5,091)	4,858	-	(150)	(197,451)
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	16,744	3,575	-	147,069	-	11,407	-	(197,442)	(17)	33,861	-	4,504	19,701
CPF-CAMPAIGN & POL FIN	13,356	(690)	6,720	136	65,713	-	-	454	-	611	190	1,121	2,253	154	90,019



DEPARTMENT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	288	-	20,056	-	1,563	-	(10)	(83)	4,186	-	406	26,405
CSW-COMM ON STATUS OF WOMEN	-	-	-	(77)	-	-	-	39	(4)	(695)	-	75	-	(9)	(671)
CTR- THE COMPTROLLER	-	-	-	-	-	-	-	-	-	5,345	83	-	-	48	5,476
DAA-DISTRICT ATTY ASSC	-	-	-	48	-	6,684	-	265	-	(678)	(630)	822	-	(86)	6,426
DAC-DISABLED PROTECTION COMM	-	-	(6,086)	377	-	6,684	-	(3,727)	(27)	1,368	(909)	2,168	-	336	183
DCC-DCC	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	(1)
DCR - RECEIVING	-	-	(291,379)	(49,481)	-	(1,307,178)	1,003,792	(58,330)	(1,956)	(308,769)	(74,071)	-	-	(122,050)	(1,209,422)
DES-DES	-	-	-	-	-	-	-	-	-	(33)	-	-	-	-	(33)
DFS- FIRE SVCS	-	-	30,240	1,278	-	(307,285)	-	2,969	(63)	(6,087)	(4,448)	5,158	-	(371)	(278,608)
DIA- IND ACCIDENTS	-	-	(168,215)	2,667	-	26,739	-	9,373	(253)	(17,542)	(8,065)	19,360	-	(14,975)	(150,912)
DLR- LABOR RELATIONS	-	-	-	524	-	-	-	1,383	(5)	2,134	(51)	1,196	-	462	5,642
DMH- MENTAL HEALTH	55,815	(67,665)	(204,347)	52,282	1,768,379	(908,228)	-	170,662	(4,559)	290,521	(55,694)	217,523	150,659	(801)	1,464,548
DMR- MENTAL RETARDATION	-	-	(15,464)	150,368	-	1,000,965	-	387,958	(8,884)	551,350	(2,744)	505,833	-	29,968	2,599,350
DOB- BANKS	-	-	22,497	1,212	-	20,056	-	10,772	(140)	4,680	(1,368)	11,661	-	1,857	71,226
DOC- CORRECTION	-	-	260,940	34,872	-	1,616,615	-	302,911	(5,843)	259,957	(85,038)	366,275	-	60,035	2,810,724
DOE- EDUCATION	7,255	(375)	(289,913)	12,379	35,694	20,056	-	32,320	(526)	(101,572)	(9,854)	33,787	1,223	5,100	(254,426)
DOI- INSURANCE	-	-	1,408,213	823	-	6,684	-	7,445	(116)	(10,749)	(585)	8,970	-	999	1,421,684
DOL- LABOR	-	-	(157,126)	217	-	6,684	-	2,372	(58)	(3,081)	(116)	3,438	-	209	(147,461)
DOR- REVENUE	9	(305)	138,934	2,347,671	16,733	512,058	-	88,437	(2,574)	(9,173)	(29,968)	135,298	593	1,314,007	4,511,721
DOS- STANDARDS	7,008	(362)	23,520	96	34,481	-	-	926	(18)	(27)	20	1,271	1,182	149	68,246
DOT-TRANSPORTATION*	-	-	1,062,279	125,472	-	135,823	-	218,010	(3,193)	192,697	(3,011)	310,960	-	1,198,799	3,237,835
DPH- PUBLIC HEALTH	-	-	314,939	65,311	-	134,264	-	157,674	(3,784)	269,819	(76,995)	225,447	-	11,529	1,098,204
DPS- PUBLIC SAFETY	23,566	(1,217)	(18,914)	633	115,953	-	-	7,039	(127)	2,551	(989)	9,418	3,974	2,018	143,906
DPU- PUBLIC UTILITIES	-	-	451,867	1,691	-	6,684	-	7,970	(109)	6,413	(628)	9,792	-	1,874	485,555
DSS- SOCIAL SERVICES	-	-	790,286	71,288	-	230,487	-	173,927	(4,030)	(467,417)	(31,395)	245,778	-	15,884	1,024,807
DYS- YOUTH SERVICES	-	-	317	12,996	-	38,852	-	50,723	(950)	56,938	(25,013)	66,228	-	9,197	209,288
EAS-EASTERN DISTRICT ATTY	-	-	5,040	2,725	-	14,825	-	3,879	-	11,279	29	11,810	-	3,688	53,275
EDU-EXECUTIVE OFFICE OF EDUCATION	-	-	-	1,162	-	-	-	584	-	4,124	174	4,261	-	656	10,961
EEC- EARLY EDU & CARE	-	-	(401,673)	28,583	-	33,423	-	14,370	(208)	99,561	(2,737)	13,904	-	721	(214,056)
EED-EXEC ECON DEV	22,746	(1,175)	(14,878)	157	111,926	-	-	380	-	315	(263)	2,617	3,836	28,102	153,762
EHS-EXEC HLTH & HUMAN SVCS	57,011	(2,944)	51,917	19,661	280,517	46,795	-	95,021	(1,268)	(2,151,037)	(21,205)	111,826	9,612	(72,827)	(1,576,922)
ELD- ELDER AFFAIRS	56,055	(2,895)	-	46,984	275,811	-	-	1,508	(46)	(65,264)	8,534	4,186	9,452	(1,931)	332,396

DEPARTMENT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-	3,360	209	-	-	-	816	(2)	809	(1,711)	1,196	-	149	4,826
ENE- ENERGY RESOURCES	-	-	6,720	4,061	-	-	-	3,241	(25)	13,370	(40)	3,961	-	1,908	33,197
ENV-EXEC ENV AFFAIRS	-	-	55,232	3,860	-	51,051	-	5,264	(269)	10,086	(1,192)	20,930	-	7,884	152,846
EOL- WORKFORCE DEV	15,330	(92,464)	(36,874)	15,728	727,731	125,994	-	71,484	(1,299)	(183,202)	(4,322)	100,091	181,030	347,339	1,266,566
EPS-EXEC OFC PUB. SAFETY & HOMELAND	26,099	(1,348)	27,814	1,432	128,416	6,684	-	4,562	(52)	(14,592)	(350)	7,924	4,400	1,541	192,530
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	(581)	-	(3,198)	-	(649)	-	(2,701)	(642)	-	-	(734)	(8,505)
EQE- ENV PROTECTION	-	-	1,125,046	6,398	-	40,111	-	41,732	(1,081)	(38,102)	(13,824)	61,594	-	710,840	1,932,713
ETH-ST ETHICS COMM	16,215	(837)	(61,296)	174	79,779	-	-	423	(18)	673	(1,176)	1,720	2,733	385	38,772
FRC-FRAMINGHAM ST COLLEGE	-	-	5,580	3,673	-	(207,918)	-	63,040	(626)	48,161	50	28,854	-	36,862	(22,325)
FSC-FITCHBURG ST COLLEGE	-	-	(27,892)	4,322	-	(49,611)	-	43,202	(678)	43,707	-	32,143	-	25,473	70,667
FWE- FISH AND GAME	-	-	21,940	2,647	-	6,684	-	19,596	(324)	(3,186)	(14,841)	20,930	-	9,940	63,386
GCC-GREENFIELD COMM COLLEGE	-	-	-	1,871	-	84,022	-	105,351	(251)	75,821	-	13,381	-	89,607	369,801
GCN-GOVERNORS COUNCIL	-	-	-	24	-	-	-	376	(10)	189	-	449	-	88	1,115
GIC-GROUP INSURANCE COMM	165	(5,812)	(60,886)	54,025	319,340	-	-	3,232	(41)	(24,695)	(4,286)	3,588	11,327	966	296,923
GOV-GOVERNORS OFC	498,113	-	89,296	148	491,910	6,684	78,111	1,689	-	817	(487)	5,009	(65,944)	200	1,105,545
HCC-HOLYOKE COMM COLLEGE	-	-	16,744	4,238	-	(2,270)	-	70,683	(366)	57,867	-	25,565	-	55,915	228,375
HCF-HLTH CARE FIN & POLICY	-	-	(8,679)	1,814	-	6,684	-	7,092	(102)	(1,860)	(2,124)	6,354	-	993	10,172
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	5,580	1,388	-	319,970	-	15,206	(445)	(1,068)	(1,792)	26,985	-	1,746	367,570
HOU-HOUSE OF REPS	1,538,935	-	3,788	3,306	1,519,771	-	241,326	22,922	(849)	28,469	-	48,812	(203,737)	6,486	3,209,229
HSD-SHERIFF DEPT HAMPSHIRE	-	-	317	1,157	-	19,564	-	5,777	(210)	3,063	(1,634)	13,381	-	2,013	43,429
HST-HLTH CARE SECURITY TRUST	-	-	-	111	-	-	-	45	-	261	86	-	-	14	517
IGO- INSPECTOR GENERAL	29,855	(1,542)	3,360	707	146,901	2,228	-	1,382	-	2,145	(1,156)	3,140	5,035	690	192,746
ITD-INFORMATION TECHNOLOGY DIV	92,531	(4,779)	5,580	388,599	455,292	91,772	-	17,931	(339)	65,467	(6,683)	24,966	15,601	26,201	1,172,140
JLM-JOINT LABOR MGMT COMM	-	-	(23,145)	(138)	-	-	-	(105)	(1)	(933)	(281)	-	-	(112)	(24,715)
LEG-JOINT LEG EXP	-	-	-	755	-	-	-	396	(56)	3,469	-	2,392	-	182,704	189,660
LIB-GEORGE FINGOLD LIBRARY	-	-	-	8,368	-	-	-	(4,399)	(16)	(1,013)	202	748	-	(294)	3,597
LOT-LOTTERY COMM	1,312	(68)	18,833	3,870	6,456	46,795	-	(180)	(497)	14,783	(12,669)	30,797	221	1,286	110,941
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	10,152	6,499	-	(163,852)	-	115,694	(371)	105,100	-	27,807	-	99,951	200,980
MBC-MASS BAY COMM COLLEGE	-	-	(2,726)	5,391	-	28,290	-	76,712	(197)	69,896	-	17,193	-	62,265	256,824
MCA-MASS COLLEGE OF ART	-	-	-	3,870	-	80,484	-	54,200	(406)	51,740	-	23,546	-	43,886	257,322
MCB-MASS COMM FOR THE BLIND	1,306	(67)	-	2,560	6,426	16,857	-	1,990	(180)	(5,680)	1,872	12,633	219	81	38,016

DEPARTMENT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
MCC-MIDDLESEX COMM COLLEGE	-	-	2,537	8,709	-	5,029	-	32,499	(345)	61,975	(173)	28,854	-	28,526	167,612
MCD-COMM FOR THE DEAF	-	-	(28,464)	521	-	13,372	-	939	(64)	(14,959)	(3,321)	3,887	-	234	(27,855)
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	56	-	6,684	-	354	(4)	(129)	-	748	-	198	7,906
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	706	-	20,056	-	3,799	-	3,875	-	11,362	-	707	40,505
MIL-MILITARY DIV	-	-	(555,902)	8,707	-	(36,021)	-	31,996	(66)	16,777	13,102	10,764	-	15,659	(494,985)
MMA-MASS MARITIME ACADEMY	-	-	2,537	1,699	-	13,260	-	11,519	(284)	11,142	-	15,025	-	4,097	58,994
MRB-MERIT RATING BRD	-	-	-	242	-	-	-	(85)	(63)	697	(313)	4,037	-	456	4,972
MRC-MASS REHAB COMM	-	-	(65,692)	16,217	-	187,180	-	39,507	(888)	(578,819)	(10,594)	59,650	-	9,628	(343,811)
MWC-MT WACHUSETT COMM COLLEGE	-	-	(6,086)	5,377	-	124,846	-	42,745	(192)	51,167	171	21,528	-	36,343	275,898
NAC-MASS COLLEGE OF LIBERAL ARTS	-	-	(85,707)	3,641	-	41,977	-	35,728	(300)	37,904	-	18,538	-	26,795	78,576
NEC-NORTHERN ESSEX COMM COLLEGE	-	-	(3,043)	5,912	-	(39,884)	-	111,533	(353)	95,826	-	26,835	-	89,629	286,454
NFK-NORFOLK DISTRICT ATTY	-	-	(15,720)	668	-	13,372	-	3,924	-	3,189	(2,142)	9,119	-	1,119	13,529
NOR-MIDDLESEX (NORTHERN) DISTRICT AT	-	-	(116,175)	1,199	-	43,309	-	6,510	-	6,003	-	16,968	-	1,861	(40,325)
NSC-NORTH SHORE COMM COLLEGE	-	-	2,790	9,620	-	29,491	-	35,549	-	53,928	43	29,152	-	31,820	192,393
NSD-SHERIFF DEPT NANTUCKET	-	-	-	168	-	-	-	76	-	604	-	224	-	88	1,160
NWD-NORTHWESTERN DISTRICT ATTY	-	-	-	368	-	13,372	-	2,057	-	612	(1,432)	5,381	-	461	20,818
OCD- HOUSING & COMM DEV	-	-	(37,513)	98,464	-	-	-	22,881	(196)	297,273	68,855	19,959	-	92,672	562,395
OHA-MASS OFC ON DISABILITY	9,629	(497)	(3,043)	8,866	47,379	-	-	425	(15)	(854)	(1,116)	897	1,623	(14)	63,280
ORI-OFc FOR REFUGEES AND IMMIGRANTS	-	-	-	1,672	-	4,941	-	1,259	-	7,798	1,474	1,271	-	719	19,134
OST- THE ST TREASURER	-	-	-	-	-	-	-	-	-	102	-	-	-	-	102
PAR-PAROLE BRD	-	-	(2,706)	1,172	-	46,795	-	10,376	(262)	6,605	(870)	15,399	-	1,275	77,783
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	698	-	20,056	-	3,480	-	1,844	100	9,568	-	821	36,568
POLICE - RECEIVING	(9,397)	(547)	(57,066)	(145,222)	(57,550)	(347,430)	-	(100,914)	(3,255)	(450,406)	(45,687)	-	2,291,830	(121,241)	953,114
QCC-QUINSIGAMOND COMM COLLEGE	-	-	(6,592)	9,144	-	324,093	-	44,075	(297)	62,060	-	25,489	-	40,175	498,148
RCC-ROXBURY COMM COLLEGE	-	-	16,744	3,747	-	104,234	-	12,310	(153)	20,329	-	12,333	-	9,446	178,990
REG- PROF LICENSURE	-	-	89,030	1,343	-	6,684	-	6,235	(105)	5,128	(75)	8,671	-	1,725	118,636
RGT-BRD OF HIGHER ED	23,984	(1,239)	27,719	651	118,005	6,684	-	2,918	-	(6,297)	(611)	2,840	4,045	852	179,551
SAO-ST AUDITORS OFC	70,634	(2,048)	3,360	860	225,701	29,938	4,858	(2,114)	-	8,619	(2,903)	20,556	2,585	1,205	361,252
SCA- CONSUMER AFFAIRS & BUS REG	-	-	(23,559)	303	-	-	-	1,983	(15)	416	84	1,720	-	441	(18,628)
SDA-SHERIFFS DEPT ASSC	-	-	-	42	-	6,684	-	38	-	45	(167)	299	-	18	6,959
SDB-SHERIFF DEPT BERKSHIRE	-	-	1,680	4,678	-	74,468	-	6,870	-	19,639	3,859	16,221	-	6,804	134,219
SDC-SHERIFF DEPT BARNSTABLE	-	-	-	3,472	-	-	-	3,884	-	13,733	87	22,425	-	3,792	47,393



DEPARTMENT	BUILDING USE ALLOWANCE	PILOT	AGO	ANF	BSB	DCP	DCR	HRD	LRC	OSC	OSD	PER	POL	TRE	Total
ARRA	-	-	-	2,140,761	-	-	-	-	-	318,757	-	-	-	-	2,459,518
OTHER	70,731	-	1,948,752	-	183,522	-	36,759	5,085	-	-	3,786	298,552	577,304	-	3,124,491
Total	\$ 3,832,502	\$(198,486)	\$5,336,750	\$5,965,971	\$9,025,477	\$17,804,245	\$1,524,506	\$4,163,311	\$(73,325)	\$ 394,722	\$(601,143)	\$6,086,601	\$2,907,648	\$5,748,348	\$61,917,126