



Commonwealth of Massachusetts

Office of the Comptroller
One Ashburton Place, Room 901
Boston, Massachusetts 02108

Martin J. Benison
Comptroller

Phone (617) 727-5000
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Internet <http://www.mass.gov/osc>

MEMORANDUM

To: Chief Fiscal Officers
From: Martin J. Benison, Comptroller
Date: October 23, 2014
Subject: Federal Approval of Allocated and Billed Costs for FY2014

Comptroller Memo FY#2014-33

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 FY2014 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.

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 FY2014. 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 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 FY2015-FY2016 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 to [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



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

26 Federal Plaza, Room 41-122
New York, NY 10278
PHONE: (212) 264-2069
FAX: (212) 264-5478
EMAIL: CAS-NY@psc.hhs.gov

September 24, 2014

Mr. Martin Benison
Comptroller
The Commonwealth of Massachusetts
One Ashburton Place, Room 901
Boston, Massachusetts 02108

Dear Mr. Benison:

A negotiation agreement is being sent to you for signature, approving the central service costs of your state/locality. This agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included in the costs of your departments and agencies. The agreement must be signed by a duly authorized representative of your organization and faxed to me; retain a copy for your file. Our fax number is (212) 264-5478. We will reproduce and distribute the agreement to awarding agencies of the Federal Government for their use.

As a result of this negotiation, the State will address the following in future submissions:

1. Central Service Plan - Section I

- a. Organization Chart - Provide a detailed organizational chart that would reflect the placement of each central service agency (both unbilled and billed), and all departments and other units of government even though they may not be shown as benefitting from the central service functions.
- b. The fixed central service costs for fiscal year ended June 30, 2014 amounting to \$72,691,946 includes final carryforward of over-recovery of \$1,985,809 from fiscal year ended June 30, 2012.
- c. The State should provide a written explanation or analysis of any significant proposed increase in an individual component (e.g. Budget, State Comptroller, etc.) of the plan over the previous year. A significant increase would be ten percent or more over the actual amount negotiated the previous year for that component, e.g., State Comptroller. In addition, the use of new allocation statistics or significant changes in statistical bases historically used should be explained.

Section II of Cost Allocation Agreement

Included in this Section are Internal Service and Self-Insurance Funds. The following information relative to each of these Funds must be submitted with your proposal:

- a. Information concerning the basis of the rates charges.
- b. Financial statements, prepared in accordance with generally accepted accounting principles, reflecting the status of each Fund. At a minimum, this should include a balance sheet and a statement of income and expense.
- c. A listing of all transfers into and out of each Fund.
- d. A description of the procedures used to charge for services provided.
- e. Justification for the retention of any fund balances, including copies of actuarial reports supporting the balances in Self-Insurance and similar funds.
- f. A schedule summarizing the billings and payments, by State Agency, for each service is also necessary. Revenue and expenditure data by billing rates/categories should be provided for all information technology and telecommunication services. Information should be broken out by beginning balance, revenues and expenditures. Actual cost by billable services and actual billed revenue should be provided.
- g. A reconciliation of retained earnings must be submitted for each Internal Service Fund. For guidance in preparing the reconciliation refer to Illustration 4-7 on pages 4-19 through 4-22 of ASMB C-10.

Your cost allocation plan for the fiscal year ending June 30, 2016 based on your actual costs for the fiscal year ended June 30, 2014 must be submitted to my office by December 31, 2014.

In order to effect a timely negotiation, your next plan must be accompanied by the following supporting information:

1. A certification of the plan by a responsible official.
2. A copy of your official financial statements supporting the costs contained in the plan.
3. An organization chart identifying those organizations rendering central services and all other departments, agencies, and bureaus, whether or not they are reflected as benefiting from services in the cost allocation plan.

Mr. Martin Benison

-3-

September 24, 2014

In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and **FAX (212-264-5478)** it to me with the enclosed negotiation agreement.

Sincerely,
Darryl W.
Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS,
ou=PSC, ou=People,
0.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2014.09.26 07:58:45 -04'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures

Concurrence:

Martin Benison
(Name)
Comptroller
(Title)
October 8, 2014
(Date)

#0637

ADDENDUM TO RATE AGREEMENT

September 24, 2014
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02133

FRINGE BENEFIT RATE

TYPE	EFFECTIVE PERIOD		RATE	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	7/1/13	6/30/14	26.26%	All	Regular Employees
FIXED	7/1/13	6/30/14	32.13%	All	Uniformed Employees
FIXED	7/1/13	6/30/14	1.42%	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

September 24, 2014
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 1.42% 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>07/01/13-06/30/14</u>
NAGE Unit 1,3,6	\$16.00
SEIU 8 & 10	15.00
COPS Unit 5	13.00
AFSCME 2,	15.00
SPAM Unit 5A,	13.00
MNA Unit 7,	13.00
MOSES Unit 9	15.00
MCOFU Unit 4	13.00
DOC Captains Unit 4A	16.00
Firefighters IAF	14.00

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:

Commonwealth of Massachusetts
Boston, Massachusetts 02133

DATE: September 24, 2014

FILING REF.: The preceding
Agreement was dated 8/01/13

SECTION I: ALLOCATED COSTS

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 6/30/14 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

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. New MMARS - OSC
14. American Recovery and Reinvestment Act (ARRA) of 2009
Administrative Cost Chargeback
15. Secretariat IT Chargeback:
Executive Office of Administration & Finance
Executive Office of Housing & Economic Development
Executive Office of Energy & Environmental Affairs
Executive Office of Health & Human Services
Executive Office of Public Safety & Security

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

/s/Martin J. Benison

(Signature)

Martin Benison
(Name)

Comptroller
(Title)

October 8, 2014
(Date)

DEPARTMENT OF HEALTH&HUMAN SERVICES
(AGENCY)

Darryl W. Mayes
-S

(Signature)

Darryl W. Mayes
(Name)

Deputy Director, Cost Allocation
Services
(Title)

September 24, 2014
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People,
0,9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2014.10.08 07:42:09 -0400

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC
ADD	ADD-DEV DISABILITIES CNCL	\$ -	\$ 1,858	\$ -	\$ (41,856)
AGR	AGR-AG. RESOURCES	-	9,244	-	51,357
ALA	ALA-ADMIN LAW APPEALS DIV	-	1,830	-	(2,790)
ANF	ANF IT SWCAP COSTS	-	-	-	-
ANF	ANF OTHER	-	-	-	-
APC	APC-APPEALS COURT	-	5,784	-	5,253
ART	ART-MASS CULTURAL CNCL	-	3,332	-	-
ATB	ATB-APPELLATE TAX BRD	-	1,062	-	(438)
BBE	BBE-BRD OF BAR EXAMINERS	-	770	-	4,350
BCA	BCA-BRD CONCILIATION & ARB	-	-	-	-
BCC	BCC-BERKSHIRE COMM COLLEGE	-	53,776	-	25,704
BER	BER-BERKSHIRE DISTRICT ATTY	-	2,832	-	-
BHC	BHC-BUNKER HILL COMM COLLEGE	-	309,242	-	-
BLC	BLC-BRD OF LIB COMMERS	-	2,014	-	-
BRC	BRC-BRISTOL COMM COLLEGE	-	54,564	-	7,140
BRI	BRI-BRISTOL DISTRICT ATTY	-	6,016	-	(1,680)
BSC	BSC-BRIDGEWATER ST COLLEGE	-	110,902	-	(5,580)
BSD	BSD-SHERIFF DEPT BRISTOL	-	28,002	-	9,930
CAD	CAD-COMM AGAINST DISCRIMINATION	45,937	3,852	-	17,954
CCC	CCC-CAPE COD COMM COLLEGE	-	17,932	-	2,922
CDA	CDA-EMERGENCY MGMT AGENCY	-	10,982	-	-
CHE	CHE-SOLDIERS' HOME IN MASS	-	20,218	-	(1,548)
CHS	CHS-CRIM HISTORY SYSTEMS BRD	-	1,612	-	33,016
CJC	CJC-COMM ON JUDICIAL CONDUCT	-	420	-	-
CJT	CJT-MUN POLICE TRAIN COMM	-	21,510	-	-
CME	CME-CHIEF MEDICAL EXAMINER	-	8,476	-	(5,754)
CPC	CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	85,264	-	52,962
CPF	CPF-CAMPAIGN & POL FIN	13,969	840	-	6,570
CPI	CPI-CAPE & ISLANDS DISTRICT ATTY	-	3,210	-	-
CSW	CSW-COMM ON STATUS OF WOMEN	30	146	-	-
CTR	CTR- THE COMPTROLLER	-	18,062	-	-
DAA	DAA-DISTRICT ATTY ASSC	-	970	-	-
DAC	DAC-DISABLED PROTECTION COMM	-	1,378	-	-
DCC	DCC-DCC	-	-	-	-
DCR	DCR - RECEIVING	-	-	-	-
DES	DES-DES	-	-	-	-
DFS	DFS- FIRE SVCS	-	21,096	-	(12,198)
DIA	DIA- IND ACCIDENTS	-	260	-	59,474
DLR	DLR- LABOR RELATIONS	-	2	-	-
DMH	DMH- MENTAL HEALTH	55,815	165,246	-	228,314
DMR	DMR- MENTAL RETARDATION	-	413,254	-	39,598
DOB	DOB- BANKS	-	8,306	-	22,435
DOC	DOC- CORRECTION	-	243,150	-	113,934

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC
DOE	DOE- EDUCATION	7,539	86,760	-	99,074
DOI	DOI- INSURANCE	-	7,854	-	365,963
DOL	DOL- LABOR	-	10	-	-
DOR	DOR- REVENUE	11	122,734	-	94,797
DOS	DOS- STANDARDS	7,282	954	-	(11,760)
DOT	DOT- TRANSPORTATION*	-	349,392	-	1,086,922
DPH	DPH- PUBLIC HEALTH	-	200,300	-	198,156
DPS	DPS- PUBLIC SAFETY	30,526	8,378	-	(50,248)
DPU	DPU- PUBLIC UTILITIES	-	7,166	-	443,275
DSS	DSS- SOCIAL SERVICES	-	478,212	-	607,733
DYS	DYS- YOUTH SERVICES	-	54,856	-	38,034
EAS	EAS-EASTERN DISTRICT ATTY	-	7,520	-	3,728
EDU	EDU-EXECUTIVE OFFICE OF EDUCATION	-	5,598	-	2,922
EEC	EEC- EARLY EDU & CARE	-	22,706	-	83,594
EED	EED-EXEC ECON DEV	23,639	2,984	-	24,206
EHS	EHS-EXEC HLTH & HUMAN SVCS	84,005	743,810	-	160,832
ELD	ELD- ELDER AFFAIRS	33,493	96,040	-	2,922
ELW	ELW-EXEC OFC LABOR & WORKFORCE DE	-	6	-	(1,680)
ENE	ENE- ENERGY RESOURCES	-	3,430	-	17,098
ENV	ENV-EXEC ENV AFFAIRS	-	22,578	-	188,755
EOL	EOL- WORKFORCE DEV	15,814	171,050	-	137,501
EPS	EPS-EXEC OFC PUB. SAFETY & HOMELAN	27,122	19,764	-	302,116
EQA	EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-
EQE	EQE- ENV PROTECTION	-	66,502	-	1,780,902
ETH	ETH-ST ETHICS COMM	16,850	1,282	-	4,534
FRC	FRC-FRAMINGHAM ST COLLEGE	-	83,746	-	17,068
FSC	FSC-FITCHBURG ST COLLEGE	-	47,558	-	(2,790)
FWE	FWE- FISH AND GAME	-	19,708	-	79,653
GCC	GCC-GREENFIELD COMM COLLEGE	-	124,266	-	-
GCN	GCN-GOVERNORS COUNCIL	-	336	-	-
GIC	GIC-GROUP INSURANCE COMM	203	9,438	-	5,908
GOV	GOV-GOVERNORS OFC	537,318	3,270	-	47,988
HCC	HCC-HOLYOKE COMM COLLEGE	-	169,882	-	31,342
HCF	HCF-HLTH CARE FIN & POLICY	-	8,386	-	-
HED	HED-PERSONAL ADMIN	-	-	-	5,846
HLY	HLY-SOLDIERS' HOME IN HOLYOKE	-	17,704	-	7,140
HOU	HOU-HOUSE OF REPS	1,660,052	27,716	-	7,946
HSD	HSD-SHERIFF DEPT HAMPSHIRE	-	10,330	-	1,242
HST	HST-HLTH CARE SECURITY TRUST	-	32	-	-
IGO	IGO- INSPECTOR GENERAL	31,026	2,304	-	12,934
ITD	ITD-INFORMATION TECHNOLOGY DIV	97,114	19,778	-	(2,790)
JLM	JLM-JOINT LABOR MGMT COMM	-	-	-	-
LEG	LEG-JOINT LEG EXP	-	1,700	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC
LIB	LIB-GEORGE FINGOLD LIBRARY	-	678	-	-
LOT	LOT-LOTTERY COMM	1,364	27,588	-	512
LRC	LRC-LABOR RELATIONS COMM	-	-	-	-
MAS	MAS-MASSASOIT COMM COLLEGE	-	67,902	-	(1,232)
MBC	MBC-MASS BAY COMM COLLEGE	-	94,734	-	1,242
MCA	MCA-MASS COLLEGE OF ART	-	60,666	-	9,930
MCB	MCB-MASS COMM FOR THE BLIND	1,358	15,328	-	-
MCC	MCC-MIDDLESEX COMM COLLEGE	-	60,572	-	132
MCD	MCD-COMM FOR THE DEAF	-	7,912	-	1,242
MGC	MGC-MASSACHUSETTS GAMING COMM	-	196	-	-
MHC	MHC-MASS HISTORICAL COMMISSION	-	-	-	2,922
MHL	MHL-MENTAL HLTH LEGAL ADVISORS	-	690	-	-
MID	MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	7,390	-	-
MIL	MIL-MILITARY DIV	-	40,786	-	13,658
MMA	MMA-MASS MARITIME ACADEMY	-	25,000	-	7,140
MMP	MMP-MASS MKTING PARTNERSHIP	-	1,606	-	-
MRB	MRB-MERIT RATING BRD	-	94	-	-
MRC	MRC-MASS REHAB COMM	-	411,522	-	2,486
MWC	MWC-MT WACHUSETT COMM COLLEGE	-	29,888	-	-
NAC	NAC-MASS COLLEGE OF LIBERAL ARTS	-	45,688	-	(2,790)
NEC	NEC-NORTHERN ESSEX COMM COLLEGE	-	99,682	-	12,852
NFK	NFK-NORFOLK DISTRICT ATTY	-	6,296	-	(2,790)
NOR	NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	10,538	-	(4,338)
NSC	NSC-NORTH SHORE COMM COLLEGE	-	73,794	-	10,062
NSD	NSD-SHERIFF DEPT NANTUCKET	-	314	-	-
NWD	NWD-NORTHWESTERN DISTRICT ATTY	-	4,196	-	-
OCD	OCD- HOUSING & COMM DEV	-	24,544	-	178,666
OHA	OHA-MASS OFC ON DISABILITY	10,007	692	-	-
ORI	ORI-OFc FOR REFUGEES AND IMMIGRANTS	-	14,794	-	-
OST	OST- THE ST TREASURER	-	122	-	31,548
PAR	PAR-PAROLE BRD	-	10,144	-	42,078
PLY	PLY-PLYMOUTH DISTRICT ATTY	-	6,664	-	-
POL	POLICE - RECEIVING	-	-	-	-
QCC	QCC-QUINSIGAMOND COMM COLLEGE	-	61,848	-	132
RCC	RCC-ROXBURY COMM COLLEGE	-	19,972	-	(8,372)
REG	REG- PROF LICENSURE	-	7,612	-	153,095
RGT	RGT-BRD OF HIGHER ED	24,924	6,480	-	220,568
SAO	SAO-ST AUDITORS OFC	74,629	10,958	-	(1,680)
SCA	SCA- CONSUMER AFFAIRS & BUS REG	-	1,940	-	17,098
SDA	SDA-SHERIFFS DEPT ASSC	-	242	-	-
SDB	SDB-SHERIFF DEPT BERKSHIRE	-	11,716	-	11,172
SDC	SDC-SHERIFF DEPT BARNSTABLE	-	16,158	-	-
SDD	SDD-SHERIFF DEPT DUKES	-	3,046	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC
SDE	SDE-SHERIFF DEPT ESSEX	-	23,190	-	15,784
SDF	SDF-SHERIFF DEPT FRANKLIN	-	9,112	-	11,172
SDH	SDH-SHERIFF DEPT HAMPDEN	-	45,630	-	15,520
SDM	SDM-SHERIFF DEPT MIDDLESEX	-	37,962	-	29,794
SDN	SDN-SHERIFF DEPT NORFOLK	-	15,916	-	9,930
SDNA	SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-
SDP	SDP-SHERIFF DEPT PLYMOUTH	-	27,288	-	14,408
SDS	SDS-SHERIFF DEPT SUFFOLK	-	48,102	-	22,914
SDW	SDW-SHERIFF DEPT WORCESTER	-	27,988	-	(5,570)
SEA	SEA- BUSINESS & TECH	-	1,414	-	-
SEC	SEC-SECRETARY OF ST	153,307	29,658	-	58,781
SEN	SEN-SENATE	1,043,620	13,898	-	7,946
SJC	SJC-SUPREME JUDICIAL COURT	-	4,846	-	8,962
SOR	SOR-SEX OFFENDER REGISTRY	-	2,530	-	67,250
SRB	SRB-ST RECLAMATION BRD	-	8,852	-	-
SRC	SRC-ST RACING COMM	9,252	-	-	(7,830)
SSA	SSA-SALEM ST COLLEGE	-	80,722	-	2,922
STC	STC-SPRINGFIELD TECH COMM COLLEGE	-	124,678	-	7,140
SUF	SUF-SUFFOLK DISTRICT ATTY	-	11,768	-	68,277
TAC	TAC- TELECOM & CABLE	-	1,500	-	6,214
TRB	TRB-TEACHERS RETIREMENT BRD	-	5,080	-	9,626
TRC	TRC-TRIAL COURT	39,263	318,142	-	390,867
UMS	UMS-UNIVERSITY OF MASS SYSTEM	-	4,486	-	75,096
VET	VET- VETERANS SVCS	-	18,678	-	5,846
VWA	VWA-VICTIM & WITNESS ASSIST BRD	7,207	3,968	-	-
WEL	WEL- TRANSITIONAL ASSIST	-	72,382	-	46,521
WES	WES-WESTERN DISTRICT ATTY	-	6,580	-	(5,580)
WOR	WOR-WORCESTER ST COLLEGE	-	55,180	-	9,930
WPA	WPA-WATER POLLUTE ABATEMENT	-	8	-	-
WSC	WSC-WESTFIELD ST COLLEGE	-	48,686	-	4,350
ARRA	ARRA	-	-	-	-
OTHER	OTHER	78,915	-	-	1,716,872
Total		\$ 4,131,591	\$ 7,001,690	\$ -	\$ 9,682,407

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT
ADD	ADD-DEV DISABILITIES CNCL	\$ 555	\$ -	\$ 11	\$ (4,941)
AGR	AGR-AG. RESOURCES	7,094	-	108	4,687
ALA	ALA-ADMIN LAW APPEALS DIV	22,995	-	11	4,687
ANF	ANF IT SWCAP COSTS	3,485,106	-	-	-
ANF	ANF OTHER	-	-	-	-
APC	APC-APPEALS COURT	5,324	-	-	-
ART	ART-MASS CULTURAL CNCL	1,130	-	-	4,687
ATB	ATB-APPELLATE TAX BRD	5,183	-	3	-
BBE	BBE-BRD OF BAR EXAMINERS	413	-	-	-
BCA	BCA-BRD CONCILIATION & ARB	-	-	-	-
BCC	BCC-BERKSHIRE COMM COLLEGE	5,921	-	-	56,923
BER	BER-BERKSHIRE DISTRICT ATTY	1,791	-	-	4,687
BHC	BHC-BUNKER HILL COMM COLLEGE	18,720	-	-	(51,381)
BLC	BLC-BRD OF LIB COMMERS	2,059	-	1	9,628
BRC	BRC-BRISTOL COMM COLLEGE	7,591	-	-	(15,550)
BRI	BRI-BRISTOL DISTRICT ATTY	3,606	-	-	9,116
BSC	BSC-BRIDGEWATER ST COLLEGE	24,314	-	-	1,221,225
BSD	BSD-SHERIFF DEPT BRISTOL	18,644	-	-	39,464
CAD	CAD-COMM AGAINST DISCRIMINATION	2,251	162,993	57	-
CCC	CCC-CAPE COD COMM COLLEGE	8,329	-	-	663
CDA	CDA-EMERGENCY MGMT AGENCY	2,914	-	107	34,363
CHE	CHE-SOLDIERS' HOME IN MASS	11,187	-	132	341,049
CHS	CHS-CRIM HISTORY SYSTEMS BRD	(1,410)	-	(6)	61,063
CJC	CJC-COMM ON JUDICIAL CONDUCT	286	-	-	4,687
CJT	CJT-MUN POLICE TRAIN COMM	1,235	-	29	(512)
CME	CME-CHIEF MEDICAL EXAMINER	3,655	-	71	20,549
CPC	CPC-COMMI FOR PUBLIC COUNSEL SVCS	21,542	-	-	112,712
CPF	CPF-CAMPAIGN & POL FIN	545	49,649	-	-
CPI	CPI-CAPE & ISLANDS DISTRICT ATTY	1,822	-	-	(14,825)
CSW	CSW-COMM ON STATUS OF WOMEN	31	34,848	-	-
CTR	CTR- THE COMPTROLLER	-	-	-	-
DAA	DAA-DISTRICT ATTY ASSC	1,095	-	-	4,687
DAC	DAC-DISABLED PROTECTION COMM	951	-	8	4,687
DCC	DCC-DCC	-	-	-	-
DCR	DCR - RECEIVING	-	-	-	-
DES	DES-DES	-	-	-	-
DFS	DFS- FIRE SVCS	4,753	-	79	-
DIA	DIA- IND ACCIDENTS	(6,842)	-	(270)	(19,766)
DLR	DLR- LABOR RELATIONS	(10,284)	-	(1)	-
DMH	DMH- MENTAL HEALTH	244,647	1,140,326	2,101	194,033
DMR	DMR- MENTAL RETARDATION	529,587	-	2,570	821,106
DOB	DOB- BANKS	6,516	-	14	14,057
DOC	DOC- CORRECTION	193,855	-	7,266	463,251

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT
DOE	DOE- EDUCATION	49,354	26,751	168	(5,197)
DOI	DOI- INSURANCE	5,213	-	25	4,687
DOL	DOL- LABOR	(1,071)	-	(50)	110,585
DOR	DOR- REVENUE	82,569	13,030	1,799	803,114
DOS	DOS- STANDARDS	542	25,843	21	9,628
DOT	DOT- TRANSPORTATION*	259,848	-	3,499	58,355
DPH	DPH- PUBLIC HEALTH	257,230	-	2,330	509,894
DPS	DPS- PUBLIC SAFETY	5,248	113,880	221	-
DPU	DPU- PUBLIC UTILITIES	6,094	-	137	14,313
DSS	DSS- SOCIAL SERVICES	286,005	-	4,444	168,939
DYS	DYS- YOUTH SERVICES	52,267	-	1,186	103,747
EAS	EAS-EASTERN DISTRICT ATTY	4,413	-	-	4,429
EDU	EDU-EXECUTIVE OFFICE OF EDUCATION	13,569	-	148	-
EEC	EEC- EARLY EDU & CARE	85,617	-	210	23,429
EED	EED-EXEC ECON DEV	3,106	83,874	28	-
EHS	EHS-EXEC HLTH & HUMAN SVCS	120,172	320,903	1,652	32,799
ELD	ELD- ELDER AFFAIRS	141,574	96,008	55	-
ELW	ELW-EXEC OFC LABOR & WORKFORCE DE	228	-	(1)	-
ENE	ENE- ENERGY RESOURCES	5,966	-	2	-
ENV	ENV-EXEC ENV AFFAIRS	12,304	-	260	14,615
EOL	EOL- WORKFORCE DEV	62,399	313,413	2,398	(45,754)
EPS	EPS-EXEC OFC PUB. SAFETY & HOMELAN	23,201	96,235	290	14,313
EQA	EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-
EQE	EQE- ENV PROTECTION	32,320	-	967	107,458
ETH	ETH-ST ETHICS COMM	845	59,786	-	-
FRC	FRC-FRAMINGHAM ST COLLEGE	17,718	-	-	846,322
FSC	FSC-FITCHBURG ST COLLEGE	13,389	-	-	2,058,709
FWE	FWE- FISH AND GAME	10,425	-	408	36,361
GCC	GCC-GREENFIELD COMM COLLEGE	7,184	-	-	8,304
GCN	GCN-GOVERNORS COUNCIL	100	-	-	-
GIC	GIC-GROUP INSURANCE COMM	9,761	248,663	54	-
GOV	GOV-GOVERNORS OFC	3,109	122,928	-	4,687
HCC	HCC-HOLYOKE COMM COLLEGE	13,918	-	-	70,243
HCF	HCF-HLTH CARE FIN & POLICY	5,716	-	72	4,687
HED	HED-PERSONAL ADMIN	-	-	-	-
HLY	HLY-SOLDIERS' HOME IN HOLYOKE	8,920	-	103	456,985
HOU	HOU-HOUSE OF REPS	15,046	379,789	-	-
HSD	HSD-SHERIFF DEPT HAMPSHIRE	6,169	-	-	218,173
HST	HST-HLTH CARE SECURITY TRUST	79	-	-	-
IGO	IGO- INSPECTOR GENERAL	1,221	110,089	-	(1,114)
ITD	ITD-INFORMATION TECHNOLOGY DIV	112,205	345,459	194	163,850
JLM	JLM-JOINT LABOR MGMT COMM	-	-	-	-
LEG	LEG-JOINT LEG EXP	3,308	-	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT
LIB	LIB-GEORGE FINGOLD LIBRARY	2,395	-	5	-
LOT	LOT-LOTTERY COMM	30,083	4,838	-	32,799
LRC	LRC-LABOR RELATIONS COMM	-	-	-	-
MAS	MAS-MASSASOIT COMM COLLEGE	15,243	-	-	652,630
MBC	MBC-MASS BAY COMM COLLEGE	10,203	-	-	1,911
MCA	MCA-MASS COLLEGE OF ART	13,536	-	-	295,487
MCB	MCB-MASS COMM FOR THE BLIND	10,957	4,816	225	14,057
MCC	MCC-MIDDLESEX COMM COLLEGE	19,019	-	-	209,096
MCD	MCD-COMM FOR THE DEAF	2,624	-	-	(256)
MGC	MGC-MASSACHUSETTS GAMING COMM	454	-	-	9,628
MHC	MHC-MASS HISTORICAL COMMISSION	-	-	-	-
MHL	MHL-MENTAL HLTH LEGAL ADVISORS	464	-	-	(4,941)
MID	MID-WORCESTER (MIDDLE) DISTRICT AT	4,914	-	-	(14,825)
MIL	MIL-MILITARY DIV	15,484	-	406	430,937
MMA	MMA-MASS MARITIME ACADEMY	9,296	-	-	8,180
MMP	MMP-MASS MKTING PARTNERSHIP	4,598	-	-	-
MRB	MRB-MERIT RATING BRD	(946)	-	(63)	-
MRC	MRC-MASS REHAB COMM	62,755	-	1,150	131,198
MWC	MWC-MT WACHUSETT COMM COLLEGE	11,569	-	-	(17,838)
NAC	NAC-MASS COLLEGE OF LIBERAL ARTS	6,901	-	-	190,990
NEC	NEC-NORTHERN ESSEX COMM COLLEGE	13,390	-	-	10,300
NFK	NFK-NORFOLK DISTRICT ATTY	4,127	-	-	9,370
NOR	NOR-MIDDLESEX (NORTHERN) DISTRICT	7,060	-	-	(29,650)
NSC	NSC-NORTH SHORE COMM COLLEGE	14,710	-	-	7,765
NSD	NSD-SHERIFF DEPT NANTUCKET	126	-	-	-
NWD	NWD-NORTHWESTERN DISTRICT ATTY	2,560	-	-	9,370
OCD	OCD- HOUSING & COMM DEV	109,851	-	73	-
OHA	OHA-MASS OFC ON DISABILITY	2,120	35,505	15	-
ORI	ORI-OFc FOR REFUGEES AND IMMIGRAN	2,144	-	3	4,687
OST	OST- THE ST TREASURER	-	-	-	28,882
PAR	PAR-PAROLE BRD	7,297	-	263	23,173
PLY	PLY-PLYMOUTH DISTRICT ATTY	3,690	-	-	14,057
POL	POLICE - RECEIVING	-	-	-	-
QCC	QCC-QUINSIGAMOND COMM COLLEGE	16,832	-	-	(189,314)
RCC	RCC-ROXBURY COMM COLLEGE	(7,690)	-	-	59,385
REG	REG- PROF LICENSURE	5,187	-	105	52,823
RGT	RGT-BRD OF HIGHER ED	2,903	88,435	-	4,687
SAO	SAO-ST AUDITORS OFC	6,985	153,858	-	18,742
SCA	SCA- CONSUMER AFFAIRS & BUS REG	893	-	3	-
SDA	SDA-SHERIFFS DEPT ASSC	148	-	-	4,687
SDB	SDB-SHERIFF DEPT BERKSHIRE	6,534	-	-	(48,756)
SDC	SDC-SHERIFF DEPT BARNSTABLE	15,152	-	-	90,434
SDD	SDD-SHERIFF DEPT DUKES	1,693	-	-	19,482

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	DCP-CAP ASSET MGMT/MAINT
SDE	SDE-SHERIFF DEPT ESSEX	19,079	-	-	195,013
SDF	SDF-SHERIFF DEPT FRANKLIN	5,494	-	-	85,477
SDH	SDH-SHERIFF DEPT HAMPDEN	29,873	-	-	(174,611)
SDM	SDM-SHERIFF DEPT MIDDLESEX	26,343	-	-	23,002
SDN	SDN-SHERIFF DEPT NORFOLK	15,622	-	-	13,280
SDNA	SDNA-SHERIFF DEPT NANTUCKET	-	-	-	9,628
SDP	SDP-SHERIFF DEPT PLYMOUTH	25,419	-	-	-
SDS	SDS-SHERIFF DEPT SUFFOLK	50,665	-	-	170,044
SDW	SDW-SHERIFF DEPT WORCESTER	16,063	-	-	424,659
SEA	SEA- BUSINESS & TECH	(1,566)	-	-	(20,022)
SEC	SEC-SECRETARY OF ST	16,396	368,192	-	18,486
SEN	SEN-SENATE	7,832	238,760	-	-
SJC	SJC-SUPREME JUDICIAL COURT	10,377	-	-	-
SOR	SOR-SEX OFFENDER REGISTRY	1,801	-	8	-
SRB	SRB-ST RECLAMATION BRD	3,399	-	7	42,170
SRC	SRC-ST RACING COMM	(281)	32,823	(6)	-
SSA	SSA-SALEM ST COLLEGE	34,643	-	-	236,212
STC	STC-SPRINGFIELD TECH COMM COLLEGE	13,065	-	-	35,683
SUF	SUF-SUFFOLK DISTRICT ATTY	7,689	-	-	18,742
TAC	TAC- TELECOM & CABLE	1,095	-	15	-
TRB	TRB-TEACHERS RETIREMENT BRD	19,170	-	56	9,370
TRC	TRC-TRIAL COURT	234,078	140,069	-	(2,911,398)
UMS	UMS-UNIVERSITY OF MASS SYSTEM	262,746	-	-	3,841,678
VET	VET- VETERANS SVCS	4,568	-	57	15,320
VWA	VWA-VICTIM & WITNESS ASSIST BRD	4,287	25,571	-	-
WEL	WEL- TRANSITIONAL ASSIST	49,701	-	2,163	111,944
WES	WES-WESTERN DISTRICT ATTY	4,149	-	-	4,687
WOR	WOR-WORCESTER ST COLLEGE	18,144	-	-	(40,098)
WPA	WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC	WSC-WESTFIELD ST COLLEGE	21,382	-	-	1,310,596
ARRA	ARRA	49,577	-	-	-
OTHER	OTHER	-	(76,532)	-	-
Total		\$ 7,750,463	\$ 4,760,802	\$ 37,396	\$ 14,570,636

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	DCR- CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSC- COMPTROLLER	OSD- OPERATIONAL SVCS
ADD	ADD-DEV DISABILITIES CNCL	\$ -	\$ 1,225	\$ 1,223	\$ (769)
AGR	AGR-AG. RESOURCES	-	7,253	12,943	(17,142)
ALA	ALA-ADMIN LAW APPEALS DIV	-	3,882	4,765	(4,093)
ANF	ANF IT SWCAP COSTS	-	-	-	-
ANF	ANF OTHER	-	-	-	-
APC	APC-APPEALS COURT	-	3,225	11,277	(4,480)
ART	ART-MASS CULTURAL CNCL	-	580	2,065	(2,508)
ATB	ATB-APPELLATE TAX BRD	-	1,452	1,960	(3,069)
BBE	BBE-BRD OF BAR EXAMINERS	-	274	828	(1,206)
BCA	BCA-BRD CONCILIATION & ARB	-	-	-	-
BCC	BCC-BERKSHIRE COMM COLLEGE	-	42,147	39,635	-
BER	BER-BERKSHIRE DISTRICT ATTY	-	1,264	3,910	(9,392)
BHC	BHC-BUNKER HILL COMM COLLEGE	-	192,156	172,491	(38)
BLC	BLC-BRD OF LIB COMMERS	-	453	3,479	(2,976)
BRC	BRC-BRISTOL COMM COLLEGE	-	35,226	34,001	(335)
BRI	BRI-BRISTOL DISTRICT ATTY	-	3,045	8,129	(440)
BSC	BSC-BRIDGEWATER ST COLLEGE	-	75,161	88,501	-
BSD	BSD-SHERIFF DEPT BRISTOL	-	21,434	52,393	(26,553)
CAD	CAD-COMM AGAINST DISCRIMINATION	-	5,393	5,048	(3,725)
CCC	CCC-CAPE COD COMM COLLEGE	-	10,361	21,074	(72)
CDA	CDA-EMERGENCY MGMT AGENCY	-	5,674	5,808	(44,134)
CHE	CHE-SOLDIERS' HOME IN MASS	-	32,536	25,031	(153,550)
CHS	CHS-CRIM HISTORY SYSTEMS BRD	-	544	(6,723)	(10,363)
CJC	CJC-COMM ON JUDICIAL CONDUCT	-	148	606	(241)
CJT	CJT-MUN POLICE TRAIN COMM	-	18,931	7,500	(5,408)
CME	CME-CHIEF MEDICAL EXAMINER	-	4,516	6,551	(56,899)
CPC	CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	18,752	45,164	(920)
CPF	CPF-CAMPAIGN & POL FIN	-	432	1,201	(5,838)
CPI	CPI-CAPE & ISLANDS DISTRICT ATTY	-	1,355	3,959	(6,942)
CSW	CSW-COMM ON STATUS OF WOMEN	-	(70)	33	-
CTR	CTR- THE COMPTROLLER	-	112	(5,305)	(267)
DAA	DAA-DISTRICT ATTY ASSC	-	755	1,943	(825)
DAC	DAC-DISABLED PROTECTION COMM	-	587	1,919	(2,226)
DCC	DCC-DCC	-	-	-	-
DCR	DCR - RECEIVING	184,260	-	-	-
DES	DES-DES	-	-	(1)	-
DFS	DFS- FIRE SVCS	-	27,800	16,845	(119,610)
DIA	DIA- IND ACCIDENTS	-	(14,122)	(27,676)	(1,367)
DLR	DLR- LABOR RELATIONS	-	(976)	(23,950)	(115)
DMH	DMH- MENTAL HEALTH	-	216,147	435,685	(531,697)
DMR	DMR- MENTAL RETARDATION	-	522,559	976,988	(524,142)
DOB	DOB- BANKS	-	12,721	13,770	(4,754)
DOC	DOC- CORRECTION	-	377,666	407,444	(2,117,079)

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs for Fiscal Year 2014

Exhibit A

	DEPARTMENT	DCR- CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSC- COMPTROLLER	OSD- OPERATIONAL SVCS
DOE	DOE- EDUCATION	-	39,035	82,319	(72,932)
DOI	DOI- INSURANCE	-	8,849	10,402	(8,490)
DOL	DOL- LABOR	-	(2,600)	(4,378)	(1,568)
DOR	DOR- REVENUE	-	120,637	121,774	(176,783)
DOS	DOS- STANDARDS	-	1,191	1,166	(2,099)
DOT	DOT- TRANSPORTATION*	-	396,139	541,478	24,443
DPH	DPH- PUBLIC HEALTH	-	230,658	455,709	(1,370,980)
DPS	DPS- PUBLIC SAFETY	-	13,317	12,883	(16,110)
DPU	DPU- PUBLIC UTILITIES	-	10,173	12,878	(4,624)
DSS	DSS- SOCIAL SERVICES	-	237,621	465,041	(218,052)
DYS	DYS- YOUTH SERVICES	-	63,432	94,811	(545,803)
EAS	EAS-EASTERN DISTRICT ATTY	-	3,977	10,183	(8,737)
EDU	EDU-EXECUTIVE OFFICE OF EDUCATION	-	1,868	32,082	(24,305)
EEC	EEC- EARLY EDU & CARE	-	13,206	142,265	78,633
EED	EED-EXEC ECON DEV	-	4,900	7,871	(3,381)
EHS	EHS-EXEC HLTH & HUMAN SVCS	-	99,546	161,585	(144,657)
ELD	ELD- ELDER AFFAIRS	-	3,864	225,540	15,471
ELW	ELW-EXEC OFC LABOR & WORKFORCE DE	-	(726)	(257)	(389)
ENE	ENE- ENERGY RESOURCES	-	4,200	11,821	4,157
ENV	ENV-EXEC ENV AFFAIRS	-	22,578	24,504	(49,854)
EOL	EOL- WORKFORCE DEV	-	133,169	135,496	(120,326)
EPS	EPS-EXEC OFC PUB. SAFETY & HOMELAN	-	20,163	52,039	(67,774)
EQA	EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-
EQE	EQE- ENV PROTECTION	-	56,276	59,873	(76,527)
ETH	ETH-ST ETHICS COMM	-	671	1,922	(1,926)
FRC	FRC-FRAMINGHAM ST COLLEGE	-	52,573	68,279	(240)
FSC	FSC-FITCHBURG ST COLLEGE	-	25,876	39,124	-
FWE	FWE- FISH AND GAME	-	22,928	22,184	(76,054)
GCC	GCC-GREENFIELD COMM COLLEGE	-	86,279	74,531	-
GCN	GCN-GOVERNORS COUNCIL	-	184	300	-
GIC	GIC-GROUP INSURANCE COMM	-	3,523	5,442	(5,561)
GOV	GOV-GOVERNORS OFC	348,296	1,578	6,667	(2,148)
HCC	HCC-HOLYOKE COMM COLLEGE	-	149,035	127,637	-
HCF	HCF-HLTH CARE FIN & POLICY	-	4,786	10,047	(26,148)
HED	HED-PERSONAL ADMIN	-	-	-	-
HLY	HLY-SOLDIERS' HOME IN HOLYOKE	-	28,291	20,538	(66,880)
HOU	HOU-HOUSE OF REPS	1,076,073	15,266	35,451	-
HSD	HSD-SHERIFF DEPT HAMPSHIRE	-	4,709	13,643	(10,340)
HST	HST-HLTH CARE SECURITY TRUST	-	(39)	27	(255)
IGO	IGO- INSPECTOR GENERAL	-	974	2,335	(7,465)
ITD	ITD-INFORMATION TECHNOLOGY DIV	-	28,809	52,843	(55,299)
JLM	JLM-JOINT LABOR MGMT COMM	-	-	-	-
LEG	LEG-JOINT LEG EXP	-	615	6,397	-

Commonwealth of Massachusetts
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Exhibit A

	DEPARTMENT	DCR- CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSC- COMPTROLLER	OSD- OPERATIONAL SVCS
LIB	LIB-GEORGE FINGOLD LIBRARY	-	851	855	(9,643)
LOT	LOT-LOTTERY COMM	-	9,811	54,248	(77,222)
LRC	LRC-LABOR RELATIONS COMM	-	-	-	-
MAS	MAS-MASSASOIT COMM COLLEGE	-	11,938	36,877	-
MBC	MBC-MASS BAY COMM COLLEGE	-	69,402	66,789	-
MCA	MCA-MASS COLLEGE OF ART	-	34,806	48,489	-
MCB	MCB-MASS COMM FOR THE BLIND	-	2,595	20,362	(57,527)
MCC	MCC-MIDDLESEX COMM COLLEGE	-	45,016	63,589	(14)
MCD	MCD-COMM FOR THE DEAF	-	1,388	4,518	(10,406)
MGC	MGC-MASSACHUSETTS GAMING COMM	-	164	1,076	(6,158)
MHC	MHC-MASS HISTORICAL COMMISSION	-	-	-	-
MHL	MHL-MENTAL HLTH LEGAL ADVISORS	-	195	957	-
MID	MID-WORCESTER (MIDDLE) DISTRICT AT	-	4,108	11,349	-
MIL	MIL-MILITARY DIV	-	60,614	46,497	(226,976)
MMA	MMA-MASS MARITIME ACADEMY	-	18,398	29,122	-
MMP	MMP-MASS MKTING PARTNERSHIP	-	2,534	11,078	(2,036)
MRB	MRB-MERIT RATING BRD	-	(2,524)	(3,844)	(245)
MRC	MRC-MASS REHAB COMM	-	65,106	88,264	(257,989)
MWC	MWC-MT WACHUSETT COMM COLLEGE	-	7,431	25,566	(413)
NAC	NAC-MASS COLLEGE OF LIBERAL ARTS	-	31,708	32,775	-
NEC	NEC-NORTHERN ESSEX COMM COLLEGE	-	54,556	62,295	-
NFK	NFK-NORFOLK DISTRICT ATTY	-	2,778	8,906	(36,824)
NOR	NOR-MIDDLESEX (NORTHERN) DISTRICT A	-	5,945	16,333	-
NSC	NSC-NORTH SHORE COMM COLLEGE	-	49,103	59,304	(1,105)
NSD	NSD-SHERIFF DEPT NANTUCKET	-	104	268	-
NWD	NWD-NORTHWESTERN DISTRICT ATTY	-	1,987	5,687	(23,036)
OCD	OCD- HOUSING & COMM DEV	-	21,500	198,759	44,967
OHA	OHA-MASS OFC ON DISABILITY	-	897	822	(2,105)
ORI	ORI-OFc FOR REFUGEES AND IMMIGRAN	-	1,152	1,406	(6,018)
OST	OST- THE ST TREASURER	-	-	(51)	-
PAR	PAR-PAROLE BRD	-	14,380	14,503	(5,844)
PLY	PLY-PLYMOUTH DISTRICT ATTY	-	3,193	8,252	(1,604)
POL	POLICE - RECEIVING	-	-	-	-
QCC	QCC-QUINSIGAMOND COMM COLLEGE	-	40,449	57,665	-
RCC	RCC-ROXBURY COMM COLLEGE	-	12,545	(12,998)	-
REG	REG- PROF LICENSURE	-	10,336	11,626	(10,539)
RGT	RGT-BRD OF HIGHER ED	-	3,211	5,554	(5,505)
SAO	SAO-ST AUDITORS OFC	21,664	4,100	13,805	(52,182)
SCA	SCA- CONSUMER AFFAIRS & BUS REG	-	2,248	1,952	(8,318)
SDA	SDA-SHERIFFS DEPT ASSC	-	84	299	(1,757)
SDB	SDB-SHERIFF DEPT BERKSHIRE	-	4,080	13,097	(87,331)
SDC	SDC-SHERIFF DEPT BARNSTABLE	-	12,194	39,191	(85,033)
SDD	SDD-SHERIFF DEPT DUKES	-	1,730	4,535	(1,543)

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Exhibit A

	DEPARTMENT	DCR- CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSC- COMPTROLLER	OSD- OPERATIONAL SVCS
SDE	SDE-SHERIFF DEPT ESSEX	-	10,755	38,501	(1,300)
SDF	SDF-SHERIFF DEPT FRANKLIN	-	3,920	11,894	(15,559)
SDH	SDH-SHERIFF DEPT HAMPDEN	-	23,467	65,740	(104,503)
SDM	SDM-SHERIFF DEPT MIDDLESEX	-	19,565	57,435	(4,397)
SDN	SDN-SHERIFF DEPT NORFOLK	-	11,632	39,246	(17,867)
SDNA	SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-
SDP	SDP-SHERIFF DEPT PLYMOUTH	-	21,384	66,545	(14,026)
SDS	SDS-SHERIFF DEPT SUFFOLK	-	38,881	128,703	(100,905)
SDW	SDW-SHERIFF DEPT WORCESTER	-	12,704	34,467	(150,805)
SEA	SEA- BUSINESS & TECH	-	(343)	(6,823)	(1,519)
SEC	SEC-SECRETARY OF ST	35,420	12,874	33,800	(60,610)
SEN	SEN-SENATE	676,489	7,624	18,310	-
SJC	SJC-SUPREME JUDICIAL COURT	-	1,886	21,738	(16,110)
SOR	SOR-SEX OFFENDER REGISTRY	-	3,915	3,766	(1,751)
SRB	SRB-ST RECLAMATION BRD	-	9,113	8,411	(27,239)
SRC	SRC-ST RACING COMM	-	(4,440)	(2,661)	(201)
SSA	SSA-SALEM ST COLLEGE	-	48,748	94,359	(383)
STC	STC-SPRINGFIELD TECH COMM COLLEGE	-	85,342	82,026	-
SUF	SUF-SUFFOLK DISTRICT ATTY	-	5,884	16,986	(14,604)
TAC	TAC- TELECOM & CABLE	-	(399)	2,278	(3,174)
TRB	TRB-TEACHERS RETIREMENT BRD	-	440	6,997	(18,691)
TRC	TRC-TRIAL COURT	-	300,258	478,681	(32,603)
UMS	UMS-UNIVERSITY OF MASS SYSTEM	-	-	421,342	(18)
VET	VET- VETERANS SVCS	-	3,929	6,934	(11,259)
VWA	VWA-VICTIM & WITNESS ASSIST BRD	-	1,570	7,172	(5,503)
WEL	WEL- TRANSITIONAL ASSIST	-	112,898	102,770	(33,044)
WES	WES-WESTERN DISTRICT ATTY	-	3,244	9,113	-
WOR	WOR-WORCESTER ST COLLEGE	-	36,080	56,704	-
WPA	WPA-WATER POLLUTE ABATEMENT	-	-	(1)	-
WSC	WSC-WESTFIELD ST COLLEGE	-	29,221	57,317	-
ARRA	ARRA	-	-	(50,327)	-
OTHER	OTHER	51,213	(5,085)	-	(482)
Total		\$ 2,393,415	\$ 4,943,309	\$ 8,356,166	\$ (8,275,137)

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Exhibit A

	DEPARTMENT	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
ADD	ADD-DEV DISABILITIES CNCL	\$ (308)	\$ -	\$ 612	\$ (42,390)
AGR	AGR-AG. RESOURCES	(2,335)	-	7,825	81,034
ALA	ALA-ADMIN LAW APPEALS DIV	(951)	-	1,596	31,932
ANF	ANF IT SWCAP COSTS	-	-	-	3,485,106
ANF	ANF OTHER	-	-	-	-
APC	APC-APPEALS COURT	(3,442)	-	4,470	27,411
ART	ART-MASS CULTURAL CNCL	(736)	-	860	9,410
ATB	ATB-APPELLATE TAX BRD	(582)	-	744	6,315
BBE	BBE-BRD OF BAR EXAMINERS	(154)	-	372	5,647
BCA	BCA-BRD CONCILIATION & ARB	-	-	-	-
BCC	BCC-BERKSHIRE COMM COLLEGE	(4,547)	-	41,151	260,710
BER	BER-BERKSHIRE DISTRICT ATTY	(1,476)	-	1,669	5,285
BHC	BHC-BUNKER HILL COMM COLLEGE	(10,844)	-	188,742	819,088
BLC	BLC-BRD OF LIB COMMERS	(613)	-	6,211	20,256
BRC	BRC-BRISTOL COMM COLLEGE	(10,201)	-	35,591	148,027
BRI	BRI-BRISTOL DISTRICT ATTY	(3,596)	-	3,870	28,066
BSC	BSC-BRIDGEWATER ST COLLEGE	(24,116)	-	80,840	1,571,247
BSD	BSD-SHERIFF DEPT BRISTOL	(15,945)	-	24,217	151,586
CAD	CAD-COMM AGAINST DISCRIMINATION	(2,059)	17,639	2,277	257,617
CCC	CCC-CAPE COD COMM COLLEGE	(5,869)	-	12,041	67,381
CDA	CDA-EMERGENCY MGMT AGENCY	(2,120)	-	3,041	16,635
CHE	CHE-SOLDIERS' HOME IN MASS	(11,796)	-	12,785	276,044
CHS	CHS-CRIM HISTORY SYSTEMS BRD	(982)	-	(3,830)	72,921
CJC	CJC-COMM ON JUDICIAL CONDUCT	(154)	-	214	5,966
CJT	CJT-MUN POLICE TRAIN COMM	(675)	-	7,573	50,183
CME	CME-CHIEF MEDICAL EXAMINER	(1,996)	-	2,432	(18,399)
CPC	CPC-COMMI FOR PUBLIC COUNSEL SVCS	(13,917)	-	22,780	344,339
CPF	CPF-CAMPAIGN & POL FIN	(461)	5,359	552	72,818
CPI	CPI-CAPE & ISLANDS DISTRICT ATTY	(1,720)	-	1,766	(11,375)
CSW	CSW-COMM ON STATUS OF WOMEN	(31)	2,622	(4)	37,605
CTR	CTR- THE COMPTROLLER	-	-	6	12,608
DAA	DAA-DISTRICT ATTY ASSC	(338)	-	531	8,818
DAC	DAC-DISABLED PROTECTION COMM	(890)	-	897	7,311
DCC	DCC-DCC	-	-	-	-
DCR	DCR - RECEIVING	-	-	-	184,260
DES	DES-DES	-	-	-	(1)
DFS	DFS- FIRE SVCS	(2,120)	-	13,387	(49,968)
DIA	DIA- IND ACCIDENTS	(7,958)	-	32,817	14,550
DLR	DLR- LABOR RELATIONS	(492)	-	(2,536)	(38,352)
DMH	DMH- MENTAL HEALTH	(89,405)	233,221	127,825	2,422,258
DMR	DMR- MENTAL RETARDATION	(207,903)	-	283,750	2,857,367
DOB	DOB- BANKS	(4,793)	-	5,400	73,672
DOC	DOC- CORRECTION	(150,545)	-	170,375	(290,683)

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	DEPARTMENT	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
DOE	DOE- EDUCATION	(13,887)	2,895	23,555	325,434
DOI	DOI- INSURANCE	(3,688)	-	4,032	394,847
DOL	DOL- LABOR	(1,414)	-	(1,182)	98,332
DOR	DOR- REVENUE	(55,608)	989	532,910	1,661,973
DOS	DOS- STANDARDS	(523)	2,795	521	35,561
DOT	DOT- TRANSPORTATION*	(127,368)	-	740,212	3,332,920
DPH	DPH- PUBLIC HEALTH	(92,661)	-	136,920	527,556
DPS	DPS- PUBLIC SAFETY	(3,872)	11,435	5,848	131,506
DPU	DPU- PUBLIC UTILITIES	(4,024)	-	4,804	490,192
DSS	DSS- SOCIAL SERVICES	(101,018)	-	150,845	2,079,770
DYS	DYS- YOUTH SERVICES	(27,220)	-	34,293	(130,397)
EAS	EAS-EASTERN DISTRICT ATTY	(4,854)	-	4,954	25,613
EDU	EDU-EXECUTIVE OFFICE OF EDUCATION	(1,751)	-	9,472	39,603
EEC	EEC- EARLY EDU & CARE	(5,716)	-	25,739	469,683
EED	EED-EXEC ECON DEV	(1,075)	9,075	27,718	182,945
EHS	EHS-EXEC HLTH & HUMAN SVCS	(45,962)	31,084	327,802	1,893,571
ELD	ELD- ELDER AFFAIRS	(1,720)	14,034	37,087	664,368
ELW	ELW-EXEC OFC LABOR & WORKFORCE DE	(492)	-	(283)	(3,594)
ENE	ENE- ENERGY RESOURCES	(1,629)	-	2,509	47,554
ENV	ENV-EXEC ENV AFFAIRS	(8,602)	-	21,373	248,511
EOL	EOL- WORKFORCE DEV	(41,139)	250,298	107,295	1,121,614
EPS	EPS-EXEC OFC PUB. SAFETY & HOMELAN	(3,256)	10,414	23,162	517,789
EQA	EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-
EQE	EQE- ENV PROTECTION	(25,316)	-	1,578,815	3,581,270
ETH	ETH-ST ETHICS COMM	(706)	6,469	858	90,585
FRC	FRC-FRAMINGHAM ST COLLEGE	(11,858)	-	56,821	1,130,429
FSC	FSC-FITCHBURG ST COLLEGE	(13,211)	-	34,004	2,202,659
FWE	FWE- FISH AND GAME	(8,602)	-	12,976	119,987
GCC	GCC-GREENFIELD COMM COLLEGE	(5,499)	-	83,630	378,695
GCN	GCN-GOVERNORS COUNCIL	(185)	-	202	937
GIC	GIC-GROUP INSURANCE COMM	(1,476)	18,871	1,829	296,655
GOV	GOV-GOVERNORS OFC	(2,059)	-	2,280	1,073,914
HCC	HCC-HOLYOKE COMM COLLEGE	(10,509)	-	142,016	693,564
HCF	HCF-HLTH CARE FIN & POLICY	(2,612)	-	3,093	8,027
HED	HED-PERSONAL ADMIN	-	-	-	5,846
HLY	HLY-SOLDIERS' HOME IN HOLYOKE	(11,091)	-	11,240	472,950
HOU	HOU-HOUSE OF REPS	(20,062)	-	18,721	3,215,998
HSD	HSD-SHERIFF DEPT HAMPSHIRE	(5,499)	-	6,629	245,056
HST	HST-HLTH CARE SECURITY TRUST	-	-	5	(151)
IGO	IGO- INSPECTOR GENERAL	(1,292)	11,913	1,257	164,182
ITD	ITD-INFORMATION TECHNOLOGY DIV	(10,262)	37,243	24,754	813,898
JLM	JLM-JOINT LABOR MGMT COMM	-	-	-	-
LEG	LEG-JOINT LEG EXP	(982)	-	(91,360)	(80,322)

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Exhibit A

	DEPARTMENT	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
LIB	LIB-GEORGE FINGOLD LIBRARY	(308)	-	385	(4,782)
LOT	LOT-LOTTERY COMM	(12,659)	524	17,184	89,070
LRC	LRC-LABOR RELATIONS COMM	-	-	-	-
MAS	MAS-MASSASOIT COMM COLLEGE	(11,429)	-	19,959	791,888
MBC	MBC-MASS BAY COMM COLLEGE	(7,067)	-	68,085	305,299
MCA	MCA-MASS COLLEGE OF ART	(9,676)	-	37,639	490,877
MCB	MCB-MASS COMM FOR THE BLIND	(5,191)	522	7,024	14,526
MCC	MCC-MIDDLESEX COMM COLLEGE	(11,858)	-	47,735	433,287
MCD	MCD-COMM FOR THE DEAF	(1,599)	-	1,985	7,408
MGC	MGC-MASSACHUSETTS GAMING COMM	-	-	174	5,534
MHC	MHC-MASS HISTORICAL COMMISSION	-	-	-	2,922
MHL	MHL-MENTAL HLTH LEGAL ADVISORS	(308)	-	309	(2,634)
MID	MID-WORCESTER (MIDDLE) DISTRICT AT	(4,670)	-	5,155	13,421
MIL	MIL-MILITARY DIV	(4,424)	-	28,760	405,742
MMA	MMA-MASS MARITIME ACADEMY	(6,175)	-	19,587	110,548
MMP	MMP-MASS MKTING PARTNERSHIP	-	-	1,960	19,740
MRB	MRB-MERIT RATING BRD	(1,661)	-	(1,146)	(10,335)
MRC	MRC-MASS REHAB COMM	(24,516)	-	38,893	518,869
MWC	MWC-MT WACHUSETT COMM COLLEGE	(8,848)	-	11,002	58,357
NAC	NAC-MASS COLLEGE OF LIBERAL ARTS	(7,618)	-	32,299	329,953
NEC	NEC-NORTHERN ESSEX COMM COLLEGE	(11,029)	-	56,346	298,392
NFK	NFK-NORFOLK DISTRICT ATTY	(3,749)	-	3,752	(8,134)
NOR	NOR-MIDDLESEX (NORTHERN) DISTRICT A	(6,974)	-	7,485	6,399
NSC	NSC-NORTH SHORE COMM COLLEGE	(11,980)	-	50,410	252,063
NSD	NSD-SHERIFF DEPT NANTUCKET	(92)	-	128	848
NWD	NWD-NORTHWESTERN DISTRICT ATTY	(2,211)	-	2,551	1,104
OCD	OCD- HOUSING & COMM DEV	(8,205)	-	96,896	667,051
OHA	OHA-MASS OFC ON DISABILITY	(369)	3,842	384	51,810
ORI	ORI-OFC FOR REFUGEES AND IMMIGRAN	(523)	-	919	18,564
OST	OST- THE ST TREASURER	-	-	-	60,501
PAR	PAR-PAROLE BRD	(6,329)	-	6,519	106,184
PLY	PLY-PLYMOUTH DISTRICT ATTY	(3,932)	-	4,018	34,338
POL	POLICE - RECEIVING	-	1,363,683	-	1,363,683
QCC	QCC-QUINSIGAMOND COMM COLLEGE	(10,477)	-	41,796	18,931
RCC	RCC-ROXBURY COMM COLLEGE	(5,067)	-	10,377	68,152
REG	REG- PROF LICENSURE	(3,565)	-	4,913	231,593
RGT	RGT-BRD OF HIGHER ED	(1,168)	9,569	2,131	361,789
SAO	SAO-ST AUDITORS OFC	(8,448)	15,822	6,344	264,597
SCA	SCA- CONSUMER AFFAIRS & BUS REG	(706)	-	1,083	16,193
SDA	SDA-SHERIFFS DEPT ASSC	(123)	-	119	3,699
SDB	SDB-SHERIFF DEPT BERKSHIRE	(6,667)	-	5,520	(90,635)
SDC	SDC-SHERIFF DEPT BARNSTABLE	(9,217)	-	14,960	93,839
SDD	SDD-SHERIFF DEPT DUKES	(1,446)	-	2,043	29,540

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	DEPARTMENT	PER-PUBLIC EMPLOYEE RETIRE ADMIN	POL- ST POLICE	TRE-TREASURER	TOTAL
SDE	SDE-SHERIFF DEPT ESSEX	(15,822)	-	15,962	301,162
SDF	SDF-SHERIFF DEPT FRANKLIN	3,742	-	5,447	120,699
SDH	SDH-SHERIFF DEPT HAMPDEN	(27,804)	-	29,615	(97,073)
SDM	SDM-SHERIFF DEPT MIDDLESEX	(19,692)	-	25,619	195,631
SDN	SDN-SHERIFF DEPT NORFOLK	(8,358)	-	14,378	93,779
SDNA	SDNA-SHERIFF DEPT NANTUCKET	-	-	-	9,628
SDP	SDP-SHERIFF DEPT PLYMOUTH	(15,546)	-	25,564	151,036
SDS	SDS-SHERIFF DEPT SUFFOLK	(31,122)	-	48,096	375,378
SDW	SDW-SHERIFF DEPT WORCESTER	(17,329)	-	17,597	359,774
SEA	SEA- BUSINESS & TECH	(859)	-	357	(29,361)
SEC	SEC-SECRETARY OF ST	(16,499)	37,595	17,512	704,912
SEN	SEN-SENATE	(9,309)	-	9,412	2,014,582
SJC	SJC-SUPREME JUDICIAL COURT	(2,243)	-	4,242	33,698
SOR	SOR-SEX OFFENDER REGISTRY	(1,661)	-	1,658	77,516
SRB	SRB-ST RECLAMATION BRD	(643)	-	4,803	48,873
SRC	SRC-ST RACING COMM	-	3,551	(2,330)	27,877
SSA	SSA-SALEM ST COLLEGE	(22,027)	-	55,992	531,188
STC	STC-SPRINGFIELD TECH COMM COLLEGE	(10,783)	-	84,514	421,665
SUF	SUF-SUFFOLK DISTRICT ATTY	(7,464)	-	7,651	114,929
TAC	TAC- TELECOM & CABLE	(643)	-	843	7,729
TRB	TRB-TEACHERS RETIREMENT BRD	(2,304)	-	520,035	549,779
TRC	TRC-TRIAL COURT	(203,297)	15,036	179,545	(1,051,359)
UMS	UMS-UNIVERSITY OF MASS SYSTEM	(393,043)	-	84,463	4,296,750
VET	VET- VETERANS SVCS	(1,414)	-	2,576	45,235
VWA	VWA-VICTIM & WITNESS ASSIST BRD	(982)	2,767	1,779	47,836
WEL	WEL- TRANSITIONAL ASSIST	(48,082)	-	49,409	466,662
WES	WES-WESTERN DISTRICT ATTY	(3,749)	-	4,183	22,627
WOR	WOR-WORCESTER ST COLLEGE	(12,044)	-	38,718	162,614
WPA	WPA-WATER POLLUTE ABATEMENT	-	-	1,180	1,187
WSC	WSC-WESTFIELD ST COLLEGE	(16,161)	-	36,693	1,492,084
ARRA	ARRA	-	-	-	(750)
OTHER	OTHER	9,607,874	840,858	-	12,213,633
Total		\$ 7,237,682	\$ 2,960,125	\$ 7,141,401	\$ 72,691,946