



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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THOMAS G. SHACK III, ESQ.
COMPTROLLER

MEMORANDUM

To: Chief Fiscal Officers
From: Thomas G. Shack, III, Comptroller
Date: December 3, 2015
Subject: Federal Approval of Allocated and Billed Costs for FY2015

Comptroller Memo FY#2015-33

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 FY2015 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 FY2015. 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 FY2016-FY2017 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 Bryan Hightower (617) 973-2606.

Enc. Negotiation Agreement
State and Local Governments
Exhibit A

cc: MMARS Liaisons
Payroll Directors
General Counsels
Internal Distribution



26 Federal Plaza, Room 3412
New York, NY 10278
PHONE: (212) 264-2069
FAX: (212) 264-5478
EMAIL: CAS-NY@psc.hhs.gov

November 10, 2015

Mr. Thomas Shack
Comptroller
The Commonwealth of Massachusetts
Office of the Comptroller
One Ashburton Place, Room 901
Boston, MA 02108

Dear Mr. Shack:

A negotiation agreement is being sent to you for signature, approving the central service costs of the Commonwealth of Massachusetts. 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 for further allocation to Federal Grants and Contracts performed by those departments and agencies. The agreement must be signed by a duly authorized representative of your institution and returned to my office at the email address CAS-NY@psc.hhs.gov; retain a copy for your file. We will reproduce and distribute the agreement to awarding agencies of the Federal Government for their use.

During this review, information was presented on Section II, Billed Costs that highlighted transfers from the Executive Office of Health and Human Services IT Chargeback to the General Fund in State fiscal years 2012, 2013 and 2014. The Commonwealth of Massachusetts and Cost Allocation Services are still in discussion on the Federal share of these transfers. A decision on the amount to be refunded to the Federal Government and the methodology for refund are forthcoming.

As a result of the negotiation of the fixed central service costs for fiscal year ended June 30, 2015, the State will address the following in future submissions:

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 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, 2017 based on your actual costs for the fiscal year ended June 30, 2015 must be submitted to my office by March 31, 2016. Your proposal and relevant correspondence should be submitted electronically at the following email address: CAS-NY@psc.hhs.gov.

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.

In addition, please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and emailing it to me with the enclosed negotiation agreement.

Sincerely,

Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures

Concurrence:

Thomas G. Shack

(Name)

Comptroller

(Title)

11/18/15

(Date)

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE/LOCALITY:

Commonwealth of Massachusetts
Boston, Massachusetts 02133

DATE: November 10, 2015

FILING REF.: The preceding
Agreement was dated 9/24/14

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 6/30/15 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. Payroll Tax (See Addendum)
3. Data Center: Computer Services
Telecommunications
4. Support Services: Motor Vehicles
Central Reproduction
5. Postage
6. Audit Costs: State Auditor
Single Audits
7. Employee Health and Welfare (See Addendum)
8. Extended Leave of Absence Chargeback
9. Worker's Compensation: Payments
Litigation Unit
10. Liability Management and Reduction Fund
11. MMARS - OSC
12. American Recovery and Reinvestment Act (ARRA) of 2009
Administrative Cost Chargeback
13. 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
14. Training Program Administrative Chargeback
15. HR Modernization
16. HR/CMS Administrative 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)

(Signature)

(Signature)

(Name)

Darryl W. Mayes
(Name)

(Title)

Deputy Director, Cost Allocation
Services
(Title)

(Date)

November 10, 2015
(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

November 10, 2015
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	7/1/14	6/30/15	27.27%	All	Regular Employees
FIXED	7/1/14	6/30/15	32.48%	All	Uniformed Employees
FIXED	7/1/14	6/30/15	1.59%	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 AGREEMENT

November 10, 2015
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 1.59% is approved on a fixed basis for all regular, uniformed and contractual employees.

This rate includes:

- Unemployment Insurance
- Employer Medical Assistance Contribution (formerly 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>07/01/14-06/30/15</u>
NAGE Unit 1,3,6	\$16.00
SEIU 8 & 10	15.00
COPS Unit 5	14.00
AFSCME 2,	15.00
SPAM Unit 5A,	14.00
MNA Unit 7,	14.00
MOSES Unit 9	15.00
MCOFU Unit 4	14.00
DOC Captains Unit 4A	16.00
Firefighters IAF	15.00

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2015

Exhibit A

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward
ADD-DEV DISABILITIES CNCL	\$ -	\$ 2,583	\$ -	\$ -	\$ 829
AGR-AG. RESOURCES	-	12,796	-	52,243	11,279
ALA-ADMIN LAW APPEALS DIV	-	2,940	-	(17,096)	14,975
ANF IT SWCAP COSTS	-	-	-	-	1,593,870
ANF OTHER	-	-	-	-	-
APC-APPEALS COURT	-	9,758	-	65,981	7,348
ART-MASS CULTURAL CNCL	-	3,574	-	-	1,646
ATB-APPELLATE TAX BRD	-	1,861	-	296	7,771
BBE-BRD OF BAR EXAMINERS	-	989	-	(6,407)	614
BCA-BRD CONCILIATION & ARB	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	110,739	-	31,827	9,305
BER-BERKSHIRE DISTRICT ATTY	-	4,609	-	(3,203)	2,533
BHC-BUNKER HILL COMM COLLEGE	-	602,790	-	(1,543)	30,223
BLC-BRD OF LIB COMMERS	-	2,491	-	-	2,952
BRC-BRISTOL COMM COLLEGE	-	70,993	-	(3,203)	25,186
BRI-BRISTOL DISTRICT ATTY	-	11,362	-	(1,543)	5,553
BSC-BRIDGewater ST COLLEGE	-	228,309	-	(3,203)	52,904
BSD-SHERIFF DEPT BRISTOL	-	48,883	-	12,436	20,967
CAD-COMM AGAINST DISCRIMINATION	43,821	6,093	-	12,617	3,023
CCC-CAPE COD COMM COLLEGE	-	32,829	-	1,841	12,244
CDA-EMERGENCY MGMT AGENCY	-	11,867	-	-	5,670
CHE-SOLDIERS' HOME IN MASS	-	31,659	-	7,690	15,536
CHS-CRIM HISTORY SYSTEMS BRD	-	3,096	-	8,735	3,542
CJC-COMM ON JUDICIAL CONDUCT	-	588	-	(1,543)	346
CJT-MUN POLICE TRAIN COMM	-	39,413	-	-	1,829
CME-CHIEF MEDICAL EXAMINER	-	10,615	-	37,232	5,499
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	93,917	-	57,181	37,693
CPF-CAMPAIGN & POL FIN	13,285	1,478	-	(1,543)	796
CPI-CAPE & ISLANDS DISTRICT ATTY	-	5,179	-	-	2,811
CSW-COMM ON STATUS OF WOMEN	14	88	-	-	38
CTF-CHILDREN TRUST FUND	-	-	-	-	-
CTR-THE COMPTROLLER	-	44,003	-	-	-
DAA-DISTRICT ATTY ASSC	-	1,234	-	-	2,007
DAC-DISABLED PROTECTION COMM	-	2,308	-	19,206	1,413
DCC-DCC	-	-	-	-	-
DCR-RECEIVING	-	-	-	-	-
DES-DES	-	(1)	-	-	-
DFS-FIRE SVCS	-	40,233	-	(15,140)	7,010
DIA-IND ACCIDENTS	-	(4,110)	-	40,093	(7,073)
DLR-LABOR RELATIONS	-	(186)	-	-	(561)
DMH-MENTAL HEALTH	55,815	278,907	-	76,607	374,970
DMR-MENTAL RETARDATION	-	604,654	-	119,694	771,531
DOB-BANKS	-	13,510	-	(8,071)	8,647
DOC-CORRECTION	-	435,277	-	177,900	283,730
DOE-EDUCATION	7,192	82,414	-	58,644	87,236
DOI-INSURANCE	-	11,070	-	1,203,463	7,797
DOL-LABOR	-	(514)	-	(3,088)	(1,169)
DOR-REVENUE	10	178,335	-	111,490	569,387
DOS-STANDARDS	6,947	1,589	-	(10,805)	829
DOT-TRANSPORTATION*	-	471,378	-	1,102,968	364,650
DPH-PUBLIC HEALTH	-	294,998	-	158,217	386,005
DPS-PUBLIC SAFETY	26,380	14,976	-	355,171	7,438
DPU-PUBLIC UTILITIES	-	12,309	-	96,081	8,966
DSS-SOCIAL SERVICES	-	470,515	-	617,748	427,268
DYS-YOUTH SERVICES	-	82,645	-	32,190	84,530
EAS-EASTERN DISTRICT ATTY	-	13,409	-	3,384	6,513
EDU-EXECUTIVE OFFICE OF EDUCATION	-	8,583	-	3,384	17,442
EEC-EARLY EDU & CARE	-	27,734	-	35,950	121,572
EED-EXEC ECON DEV	22,550	4,335	-	(9,610)	3,750
EHS-EXEC HLTH & HUMAN SVCS	68,897	601,685	-	200,092	197,591
ELD-ELDER AFFAIRS	43,190	98,457	-	5,227	201,585
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	(169)	-	-	(2,197)
ENE-ENERGY RESOURCES	-	4,983	-	20,606	4,179
ENV-EXEC ENV AFFAIRS	-	30,860	-	178,800	21,388
EOL-WORKFORCE DEV	15,155	196,804	-	177,503	85,411
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	25,873	23,271	-	12,757	26,948
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-
EQE-ENV PROTECTION	-	84,158	-	1,771,738	48,065
ETH-ST ETHICS COMM	16,074	2,252	-	892	1,268
FRC-FRAMINGHAM ST COLLEGE	-	166,000	-	(3,203)	28,293
FSC-FITCHBURG ST COLLEGE	-	90,150	-	9,233	25,695
FWE-FISH AND GAME	-	29,555	-	77,365	15,546
GCC-GREENFIELD COMM COLLEGE	-	104,555	-	-	9,497
GCN-GOVERNORS COUNCIL	-	611	-	-	124
GIC-GROUP INSURANCE COMM	180	8,132	-	22,122	17,033
GOV-GOVERNORS OFC	551,432	5,468	-	66,259	3,473
HCC-HOLYOKE COMM COLLEGE	-	169,405	-	33,733	22,260
HCF-HLTH CARE FIN & POLICY	-	9,385	-	-	9,900
HED-PERSONAL ADMIN	-	-	-	-	-
HLI-SOLDIERS' HOME IN HOLYOKE	-	28,522	-	9,233	12,825
HOU-HOUSE OF REPS	1,703,664	50,307	-	(1,064)	19,784

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2015

Exhibit A

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIPMENT DEPRECIATION	PILOT	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward	2015 Net Projected + Roll Forward
HPC-HEALTH POLICY COMM	-	590	-	-	534
HSD-SHERIFF DEPT HAMPSHIRE	-	16,194	-	7,870	8,223
HST-HLTH CARE SECURITY TRUST	-	18	-	-	190
IGO- INSPECTOR GENERAL	29,597	3,931	-	479	3,852
ITD-INFORMATION TECHNOLOGY DIV	92,208	31,562	-	-	160,765
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-
LEG-JOINT LEG EXP	-	2,760	-	-	4,445
LIB-GEORGE FINGOLD LIBRARY	-	1,047	-	-	3,502
LOT-LOTTERY COMM	1,301	38,645	-	(15,654)	47,732
LRC-LABOR RELATIONS COMM	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	116,826	-	(6,407)	24,448
MBC-MASS BAY COMM COLLEGE	-	214,324	-	1,841	14,874
MCA-MASS COLLEGE OF ART	-	145,929	-	9,233	20,074
MCB-MASS COMM FOR THE BLIND	1,295	19,377	-	1,631	15,661
MCC-MIDDLESEX COMM COLLEGE	-	128,467	-	26,717	29,575
MCD-COMM FOR THE DEAF	-	8,774	-	14,277	3,978
MGC-MASSACHUSETTS GAMING COMMISSION	-	3,300	-	-	10,072
MHC-MASS HISTORICAL COMMISSION	-	-	-	3,384	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	1,049	-	-	653
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	13,160	-	(3,203)	6,846
MIL-MILITARY DIV	-	68,833	-	11,189	20,639
MMA-MASS MARITIME ACADEMY	-	41,756	-	(3,203)	13,618
MMP-MASS MKTING PARTNERSHIP	-	2,381	-	-	7,262
MRB-MERIT RATING BRD	-	(308)	-	-	(1,011)
MRC-MASS REHAB COMM	-	347,643	-	3,682	89,996
MWC-MT WACHUSETT COMM COLLEGE	-	47,767	-	-	17,332
NAC-MASS COLLEGE OF LIBERAL ARTS	-	81,308	-	(3,203)	13,703
NEC-NORTHERN ESSEX COMM COLLEGE	-	161,915	-	(1,543)	20,103
NFK-NORFOLK DISTRICT ATTY	-	11,145	-	(3,203)	6,247
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	20,170	-	3,239	9,955
NSC-NORTH SHORE COMM COLLEGE	-	108,495	-	11,074	22,023
NSD-SHERIFF DEPT NANTUCKET	-	389	-	-	119
NWD-NORTHWESTERN DISTRICT ATTY	-	7,282	-	-	3,792
ODC- HOUSING & COMM DEV	-	31,947	-	206,809	170,348
OHA-MASS OFC ON DISABILITY	9,546	1,134	-	-	2,892
ORI-OFc FOR REFUGEES AND IMMIGRANTS	-	13,244	-	-	3,422
OST- THE ST TREASURER	-	299	-	6,770	-
PAR-PAROLE BRD	-	17,183	-	51,591	10,824
PLY-PLYMOUTH DISTRICT ATTY	-	11,328	-	-	5,490
POLICE - RECEIVING	-	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	128,652	-	1,841	25,841
RCC-ROXBURY COMM COLLEGE	-	29,198	-	2,826	10,660
REG- PROF LICENSURE	-	10,901	-	196,833	6,770
RGT-BRD OF HIGHER ED	23,776	7,656	-	242,662	9,559
SAO-ST AUDITORS OFC	73,608	19,082	-	10,893	11,468
SCA- CONSUMER AFFAIRS & BUS REG	-	3,045	-	4,278	1,354
SDA-SHERIFFS DEPT ASSC	-	359	-	-	231
SDB-SHERIFF DEPT BERKSHIRE	-	18,542	-	39,153	9,654
SDC-SHERIFF DEPT BARNSTABLE	-	28,945	-	-	17,690
SDD-SHERIFF DEPT DUKES	-	4,845	-	-	1,851
SDE-SHERIFF DEPT ESSEX	-	42,862	-	28,180	28,567
SDF-SHERIFF DEPT FRANKLIN	-	15,738	-	21,047	8,263
SDH-SHERIFF DEPT HAMPDEN	-	85,140	-	39,153	41,379
SDM-SHERIFF DEPT MIDDLESEX	-	63,754	-	44,989	38,386
SDN-SHERIFF DEPT NORFOLK	-	26,351	-	24,876	17,606
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	49,728	-	(7,950)	28,367
SDS-SHERIFF DEPT SUFFOLK	-	84,326	-	30,905	54,224
SDW-SHERIFF DEPT WORCESTER	-	45,602	-	88,525	20,731
SEA- BUSINESS & TECH	-	2,088	-	-	1,052
SEC-SECRETARY OF ST	147,432	52,399	-	48,132	28,839
SEN-SENATE	1,071,035	24,863	-	(1,064)	10,266
SJC-SUPREME JUDICIAL COURT	-	8,147	-	(1,533)	6,392
SOR-SEX OFFENDER REGISTRY	-	4,198	-	98,030	2,522
SRB-ST RECLAMATION BRD	-	14,874	-	-	5,062
SRC-ST RACING COMM	8,825	-	-	(13,828)	-
SSA-SALEM ST COLLEGE	-	167,560	-	12,617	50,702
STC-SPRINGFIELD TECH COMM COLLEGE	-	200,733	-	9,233	20,355
SUF-SUFFOLK DISTRICT ATTY	-	21,507	-	47,456	11,667
TAC- TELECOM & CABLE	-	2,458	-	(2,492)	1,653
TRB-TEACHERS RETIREMENT BRD	-	8,156	-	5,523	28,396
TRC-TRIAL COURT	37,082	532,983	-	502,085	333,442
UMS-UNIVERSITY OF MASS SYSTEM	-	3,433	-	76,958	374,126
VET- VETERANS SVCS	-	18,122	-	8,611	7,011
VVA-VICTIM & WITNESS ASSIST BRD	6,875	1,761	-	-	4,219
WEL- TRANSITIONAL ASSIST	-	127,338	-	135,916	77,341
WES-WESTERN DISTRICT ATTY	-	11,195	-	(3,203)	5,789
WOR-WORCESTER ST COLLEGE	-	114,510	-	(3,203)	27,721
WPA-WATER POLLUTE ABATEMENT	-	4	-	(1,543)	-
WSC-WESTFIELD ST COLLEGE	-	87,987	-	2,826	32,108
ARRA	-	-	-	-	(586,272)
OTHER	81,081	-	-	(1,173,622)	-
Total	\$ 4,184,140	\$ 9,934,401	\$ -	\$ 7,834,044	\$ 7,706,708

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2015

Exhibit A

DEPARTMENT	BSB-BUR OF ST BLDGS 2015 Net Projected + Roll Forward	CSC-CIVIL SERVICE COMM 2015 Net Projected + Roll Forward	DCP-CAP ASSET MGMT/MAINT 2015 Net Projected + Roll Forward	DCR-CONSERVATION & REC 2015 Net Projected + Roll Forward	HRD-HUMAN RESOURCES DIV 2015 Net Projected + Roll Forward
ADD-DEV DISABILITIES CNCL	\$ -	\$ 4	\$ 3,663	\$ -	\$ 967
AGR-AG. RESOURCES	-	76	3,663	-	6,156
ALA-ADMIN LAW APPEALS DIV	-	5	3,663	-	2,782
ANF IT SWCAP COSTS	-	-	-	-	-
ANF OTHER	-	-	-	-	-
APC-APPEALS COURT	-	-	-	-	(75)
ART-MASS CULTURAL CNCL	-	-	3,663	-	21
ATB-APPELLATE TAX BRD	-	3	-	-	1,229
BBE-BRD OF BAR EXAMINERS	-	-	-	-	20
BCA-BRD CONCILIATION & ARB	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	(48,449)	-	7,948
BER-BERKSHIRE DISTRICT ATTY	-	-	(4,471)	-	144
BHC-BUNKER HILL COMM COLLEGE	-	-	(139,875)	-	26,467
BLC-BRD OF LIB COMMERS	-	-	8,134	-	16
BRC-BRISTOL COMM COLLEGE	-	-	(181,121)	-	(7,918)
BRI-BRISTOL DISTRICT ATTY	-	-	6,521	-	289
BSC-BRIDGewater ST COLLEGE	-	-	(160,685)	-	16,193
BSD-SHERIFF DEPT BRISTOL	-	-	(2,467)	-	1,301
CAD-COMM AGAINST DISCRIMINATION	(116,748)	43	313,786	-	4,715
CCC-CAPE COD COMM COLLEGE	-	-	6,608	-	953
CDA-EMERGENCY MGMT AGENCY	-	118	(30,319)	-	6,940
CHE-SOLDIERS' HOME IN MASS	-	87	(417,714)	-	27,566
CHS-CRIM HISTORY SYSTEMS BRD	-	19	33,002	-	2,169
CJC-COMM ON JUDICIAL CONDUCT	-	-	3,663	-	23
CJT-MUN POLICE TRAIN COMM	-	18	7,328	-	7,968
CME-CHIEF MEDICAL EXAMINER	-	69	(2,968)	-	4,793
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	101,351	-	7,809
CPF-CAMPAIGN & POL FIN	(35,395)	-	92,664	-	76
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	(13,412)	-	115
CSW-COMM ON STATUS OF WOMEN	(12,092)	-	27,162	-	(29)
CTF-CHILDREN TRUST FUND	-	-	8,134	-	-
CTR- THE COMPTROLLER	-	-	-	-	214
DAA-DISTRICT ATTY ASSC	-	-	3,663	-	344
DAC-DISABLED PROTECTION COMM	-	10	(808)	-	32
DCC-DCC	-	-	-	-	-
DCR - RECEIVING	-	-	-	42,061	-
DES-DES	-	-	-	-	-
DFS- FIRE SVCS	-	66	1,038	-	21,971
DIA- IND ACCIDENTS	-	(281)	32,540	-	(13,993)
DLR- LABOR RELATIONS	-	(3)	-	-	(877)
DMH- MENTAL HEALTH	(845,754)	1,955	2,343,895	-	245,914
DMR- MENTAL RETARDATION	-	2,012	377,533	-	475,725
DOB- BANKS	-	6	10,992	-	10,391
DOC- CORRECTION	-	6,402	182,574	-	415,805
DOE- EDUCATION	(19,160)	189	58,298	-	38,525
DOI- INSURANCE	-	28	3,663	-	7,274
DOL- LABOR	-	(51)	(22,354)	-	(2,542)
DOR- REVENUE	(7,631)	1,754	488,331	-	137,774
DOS- STANDARDS	(18,510)	16	48,458	-	1,297
DOT- TRANSPORTATION*	-	2,960	17,212	-	333,382
DPH- PUBLIC HEALTH	-	1,824	(236,233)	-	225,594
DPS- PUBLIC SAFETY	(70,282)	175	184,002	-	12,388
DPU- PUBLIC UTILITIES	-	106	(808)	-	10,095
DSS- SOCIAL SERVICES	-	3,574	128,244	-	242,243
DYS- YOUTH SERVICES	-	980	(65,274)	-	63,123
EAS-EASTERN DISTRICT ATTY	-	-	7,328	-	347
EDU-EXECUTIVE OFFICE OF EDUCATION	-	87	-	-	415
EEC- EARLY EDU & CARE	-	199	18,320	-	15,451
EED-EXEC. ECON DEV	(60,077)	15	157,288	-	2,839
EHS-EXEC. HLTH & HUMAN SVCS	(183,555)	1,419	506,210	-	106,006
ELD- ELDER AFFAIRS	(115,067)	46	301,252	-	3,465
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	(1)	-	-	(649)
ENE- ENERGY RESOURCES	-	1	-	-	2,829
ENV-EXEC. ENV AFFAIRS	-	203	468,228	-	20,093
EOL- WORKFORCE DEV	(433,823)	1,731	469,467	-	124,291
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	(68,931)	148	175,995	-	12,879
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-
EQE- ENV PROTECTION	-	787	(4,971)	-	57,384
ETH-ST ETHICS COMM	(42,824)	-	112,114	-	26
FRC-FRAMINGHAM ST COLLEGE	-	-	(139,160)	-	9,252
FSC-FITCHBURG ST COLLEGE	-	-	135,666	-	2,137
FWE- FISH AND GAME	-	342	6,949	-	23,741
GCC-GREENFIELD COMM COLLEGE	-	-	(105,264)	-	(25,487)
GCN-GOVERNORS COUNCIL	-	-	-	-	(1)
GIC-GROUP INSURANCE COMM	(145,616)	40	327,110	-	3,271
GOV-GOVERNORS OFC	73,886	-	270,283	299,084	62
HCC-HOLYOKE COMM COLLEGE	-	-	3,705	-	(2,073)
HCF-HLTH CARE FIN & POLICY	-	76	3,663	-	6,048
HED-PERSONAL ADMIN	-	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	77	(117,367)	-	24,893
HOU-HOUSE OF REPS	228,272	-	823,730	924,039	266

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2015

Exhibit A

DEPARTMENT	BSB-BUR OF ST BLDGS 2015 Net Projected + Roll Forward	CSC-CIVIL SERVICE COMM 2015 Net Projected + Roll Forward	DCP-CAP ASSET MGMT/MAINT 2015 Net Projected + Roll Forward	DCR-CONSERVATION & REC 2015 Net Projected + Roll Forward	HRD-HUMAN RESOURCES DIV 2015 Net Projected + Roll Forward
HPC-HEALTH POLICY COMM	-	-	-	-	338
HSD-SHERIFF DEPT HAMPSHIRE	-	-	12,193	-	39
HST-HLTH CARE SECURITY TRUST	-	-	-	-	(6)
IGO-INSPECTOR GENERAL	(78,853)	-	206,442	-	2,000
ITD-INFORMATION TECHNOLOGY DIV	(245,660)	120	725,079	-	(14,084)
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-
LEG-JOINT LEG EXP	-	-	-	-	3,838
LIB-GEORGE FINGOLD LIBRARY	-	5	(4,471)	-	(332)
LOT-LOTTERY COMM	(3,464)	-	66,020	-	387
LRC-LABOR RELATIONS COMM	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	4,109	-	(5,997)
MBC-MASS BAY COMM COLLEGE	-	-	42,678	-	17,981
MCA-MASS COLLEGE OF ART	-	-	(284,769)	-	8,678
MCB-MASS COMM FOR THE BLIND	(3,448)	183	28,160	-	590
MCC-MIDDLESEX COMM COLLEGE	-	-	14,935	-	10,088
MCD-COMM FOR THE DEAF	-	-	3,663	-	6,244
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	8,134	-	572
MHC-MASS HISTORICAL COMMISSION	-	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	8,134	-	7
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	16,270	-	7,265
MIL-MILITARY DIV	-	270	103,231	-	(9,396)
MMA-MASS MARITIME ACADEMY	-	-	(75,311)	-	42,798
MMP-MASS MKTING PARTNERSHIP	-	-	-	-	1,355
MRB-MERIT RATING BRD	-	(78)	-	-	(2,965)
MRC-MASS REHAB COMM	-	857	102,595	-	61,651
MWC-MT WACHUSETT COMM COLLEGE	-	-	(1,083,619)	-	(16,102)
NAC-MASS COLLEGE OF LIBERAL ARTS	-	-	(1,261)	-	2,125
NEC-NORTHERN ESSEX COMM COLLEGE	-	-	(18,345)	-	(10,156)
NFK-NORFOLK DISTRICT ATTY	-	-	7,328	-	386
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	-	27,262	-	984
NSC-NORTH SHORE COMM COLLEGE	-	-	31,105	-	(2,923)
NSD-SHERIFF DEPT NANTUCKET	-	-	-	-	3
NWD-NORTHWESTERN DISTRICT ATTY	-	-	7,328	-	293
OCD- HOUSING & COMM DEV	-	61	-	-	19,125
OHA-MASS OFC ON DISABILITY	(25,432)	11	66,582	-	888
ORI-OF FOR REFUGEES AND IMMIGRANTS	-	8	3,663	-	1,103
OST- THE ST TREASURER	-	-	32,540	-	-
PAR-PAROLE BRD	-	215	21,983	-	14,890
PLY-PLYMOUTH DISTRICT ATTY	-	-	10,992	-	336
POLICE - RECEIVING	-	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	(21,180)	-	6,295
RCC-ROXBURY COMM COLLEGE	-	-	(41,855)	-	(675)
REG- PROF LICENSURE	-	93	3,663	-	7,280
RGT-BRD OF HIGHER ED	(63,341)	-	177,635	-	1,989
SAO-ST AUDITORS OFC	(100,133)	-	305,423	18,602	(302)
SCA- CONSUMER AFFAIRS & BUS REG	-	3	-	-	1,622
SDA-SHERIFFS DEPT ASSC	-	-	3,663	-	4
SDB-SHERIFF DEPT BERKSHIRE	-	-	(5,412)	-	(152)
SDC-SHERIFF DEPT BARNSTABLE	-	-	(22,193)	-	911
SDD-SHERIFF DEPT DUKES	-	-	-	-	83
SDE-SHERIFF DEPT ESSEX	-	-	14,836	-	178
SDF-SHERIFF DEPT FRANKLIN	-	-	(14,813)	-	108
SDH-SHERIFF DEPT HAMPDEN	-	-	(21,052)	-	1,646
SDM-SHERIFF DEPT MIDDLESEX	-	-	(58,662)	-	(177)
SDN-SHERIFF DEPT NORFOLK	-	-	(16,653)	-	615
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	11,054	-	1,352
SDS-SHERIFF DEPT SUFFOLK	-	-	19,046	-	343
SDW-SHERIFF DEPT WORCESTER	-	-	35,013	-	(758)
SEA- BUSINESS & TECH	-	-	3,663	-	508
SEC-SECRETARY OF ST	(235,871)	-	690,764	30,415	978
SEN-SENATE	143,506	-	517,850	580,908	326
SJC-SUPREME JUDICIAL COURT	-	-	-	-	16
SOR-SEX OFFENDER REGISTRY	-	9	8,134	-	2,985
SRB-ST RECLAMATION BRD	-	4	32,977	-	4,734
SRC-ST RACING COMM	(23,510)	-	61,552	-	-
SSA-SALEM ST COLLEGE	-	-	27,145	-	8,058
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	212,298	-	457
SUF-SUFFOLK DISTRICT ATTY	-	-	14,657	-	699
TAC- TELECOM & CABLE	-	15	8,134	-	(307)
TRB-TEACHERS RETIREMENT BRD	-	48	7,328	-	206
TRC-TRIAL COURT	(98,793)	-	(4,007,822)	-	241,731
UMS-UNIVERSITY OF MASS SYSTEM	-	-	(35,499)	-	-
VET- VETERANS SVCS	-	54	12,146	-	4,457
VVA-VICTIM & WITNESS ASSIST BRD	(18,316)	-	47,954	-	(184)
WEL- TRANSITIONAL ASSIST	-	1,739	98,930	-	116,967
WES-WESTERN DISTRICT ATTY	-	-	(808)	-	284
WOR-WORCESTER ST COLLEGE	-	-	(20,458)	-	8,901
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	(176,503)	-	2,091
ARRA	-	-	-	-	-
OTHER	10,863	-	14,550,342	43,978	-
Total	\$ (2,615,759)	\$ 30,951	\$ 19,100,983	\$ 1,939,087	\$ 3,286,074

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2015

Exhibit A

DEPARTMENT	OSC-COMPTROLLER 2015 Net Projected + Roll Forward	OSD-OPERATIONAL SVCS 2015 Net Projected + Roll Forward	PER-PUBLIC EMPLOYEE RETIRE ADMIN 2015 Net Projected + Roll Forward	POL- ST POLICE 2015 Net Projected + Roll Forward	TRE-TREASURER 2015 Net Projected + Roll Forward	TOTAL 2015 Fixed Cost
ADD-DEV DISABILITIES CNCL	\$ 1,498	\$ (1,086)	\$ (222)	\$ -	\$ 754	\$ 8,990
AGR-AG. RESOURCES	16,690	(23,749)	(1,682)	-	12,793	90,265
ALA-ADMIN LAW APPEALS DIV	3,883	(2,564)	(686)	-	1,426	9,328
ANF IT SWCAP COSTS	-	-	-	-	-	1,593,870
ANF OTHER	-	-	-	-	-	-
APC-APPEALS COURT	11,098	(5,300)	(2,478)	-	4,172	90,504
ART-MASS CULTURAL CNCL	2,576	(1,511)	(532)	-	988	10,425
ATB-APPELLATE TAX BRD	2,113	(2,484)	(420)	-	850	11,219
BBE-BRD OF BAR EXAMINERS	917	(441)	(110)	-	340	(4,078)
BCA-BRD CONCILIATION & ARB	-	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	33,648	-	(3,275)	-	47,325	189,068
BER-BERKSHIRE DISTRICT ATTY	4,191	(8,442)	(1,062)	-	1,943	(3,758)
BHC-BUNKER HILL COMM COLLEGE	144,424	142	(7,811)	-	238,858	893,675
BLC-BRD OF LIB COMMERS	4,179	(2,838)	(442)	-	13,998	28,490
BRC-BRISTOL COMM COLLEGE	39,346	(187)	(7,347)	-	19,228	(45,023)
BRI-BRISTOL DISTRICT ATTY	9,425	(251)	(2,589)	-	4,817	33,584
BSC-BRIDGewater ST COLLEGE	116,166	-	(17,371)	-	104,911	337,224
BSD-SHERIFF DEPT BRISTOL	35,760	(219,876)	(11,484)	-	20,608	(93,872)
CAD-COMM AGAINST DISCRIMINATION	4,927	(2,241)	(1,482)	12,253	2,421	283,228
CCC-CAPE COD COMM COLLEGE	21,874	-	(4,227)	-	13,693	85,815
CDA-EMERGENCY MGMT AGENCY	9,661	(92,896)	(1,527)	-	4,079	(86,407)
CHE-SOLDIERS' HOME IN MASS	25,158	(122,464)	(8,497)	-	11,867	(429,112)
CHS-CRIM HISTORY SYSTEMS BRD	5,898	(4,807)	(708)	-	1,524	52,470
CJC-COMM ON JUDICIAL CONDUCT	547	(126)	(110)	-	230	3,618
CJT-MUN POLICE TRAIN COMM	5,447	(3,720)	(486)	-	10,559	68,356
CME-CHIEF MEDICAL EXAMINER	8,383	(38,366)	(1,438)	-	2,802	26,621
CPC-COMMI FOR PUBLIC COUNSEL SVCS	71,902	(883)	(10,024)	-	34,721	393,667
CPF-CAMPAIGN & POL FIN	1,332	(1,816)	(332)	3,715	666	74,926
CPI-CAPE & ISLANDS DISTRICT ATTY	4,646	(7,711)	(1,240)	-	2,042	(7,570)
CSW-COMM ON STATUS OF WOMEN	30	-	(22)	1,088	(10)	16,267
CTF-CHILDREN TRUST FUND	-	-	-	-	-	8,134
CTR- THE COMPTROLLER	90	(47)	-	-	168	44,428
DAA-DISTRICT ATTY ASSC	3,081	1,478	(244)	-	637	12,200
DAC-DISABLED PROTECTION COMM	2,207	(392)	(642)	-	986	24,320
DCC-DCC	-	-	-	-	-	-
DCR- RECEIVING	-	-	-	-	-	42,061
DES-DES	-	-	-	-	-	(1)
DFS- FIRE SVCS	17,792	(81,274)	(1,527)	-	17,941	8,110
DIA- IND ACCIDENTS	(22,863)	6,298	(5,731)	-	14,489	39,369
DLR- LABOR RELATIONS	(1,771)	579	(354)	-	(560)	(3,733)
DMH- MENTAL HEALTH	557,782	(180,888)	(64,394)	162,039	147,389	3,154,237
DMR- MENTAL RETARDATION	1,134,356	155,782	(149,745)	-	287,792	3,779,334
DOB- BANKS	13,564	(2,690)	(3,452)	-	5,812	48,709
DOC- CORRECTION	453,775	(1,071,914)	(108,431)	-	200,894	976,012
DOE- EDUCATION	134,737	(23,812)	(10,002)	2,012	28,960	445,233
DOI- INSURANCE	12,109	(9,210)	(2,656)	-	4,439	1,237,977
DOL- LABOR	(3,822)	6,619	(1,018)	-	(1,351)	(29,290)
DOR- REVENUE	192,759	(209,161)	(40,053)	687	652,773	2,076,455
DOS- STANDARDS	1,388	(907)	(376)	1,945	633	32,504
DOT- TRANSPORTATION*	562,895	62,630	(92,277)	-	1,065,064	3,890,862
DPH- PUBLIC HEALTH	560,007	(755,188)	(66,740)	-	140,859	709,343
DPS- PUBLIC SAFETY	12,907	(13,211)	(2,788)	7,376	6,438	540,970
DPU- PUBLIC UTILITIES	14,429	(6,626)	(2,899)	-	5,506	137,159
DSS- SOCIAL SERVICES	613,452	77,991	(72,759)	-	150,279	2,858,555
DYS- YOUTH SERVICES	126,067	(307,074)	(19,606)	-	37,050	34,631
EAS-EASTERN DISTRICT ATTY	11,003	(3,513)	(3,496)	-	5,645	40,620
EDU-EXECUTIVE OFFICE OF EDUCATION	28,238	(4,315)	(1,262)	-	7,523	60,095
EEC- EARLY EDU & CARE	165,581	185,113	(4,116)	-	22,729	588,533
EED-EXEC ECON DEV	6,087	(8,023)	(774)	6,307	44,685	169,372
EHS-EXEC HLTH & HUMAN SVCS	305,281	(89,455)	(33,105)	19,269	753,733	2,454,068
ELD- ELDER AFFAIRS	275,635	232,830	(1,240)	12,079	29,631	1,087,090
ELW-EXEC OFC LABOR & WORKFORCE DEV	(6,017)	3,148	(354)	-	(3,727)	(9,966)
ENE- ENERGY RESOURCES	5,701	(642)	(1,173)	-	2,053	38,537
ENV-EXEC ENV AFFAIRS	32,697	(32,677)	(6,196)	-	64,685	778,081
EOL- WORKFORCE DEV	145,637	(198,139)	(29,630)	188,669	(8,349)	734,727
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	37,504	(71,417)	(2,346)	7,235	11,833	191,749
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-	-
EQE- ENV PROTECTION	72,563	(42,032)	(18,234)	-	(674,698)	1,294,760
ETH-ST ETHICS COMM	2,091	(1,325)	(508)	4,496	939	95,495
FRC-FRAMINGHAM ST COLLEGE	69,710	144	(8,541)	-	69,757	192,252
FSC-FITCHBURG ST COLLEGE	49,491	-	(9,515)	-	38,764	341,621
FWE- FISH AND GAME	25,673	(53,111)	(6,196)	-	23,492	143,356
GCC-GREENFIELD COMM COLLEGE	8,448	-	(3,961)	-	12,284	72
GCN-GOVERNORS COUNCIL	238	-	(132)	-	226	1,066
GIC-GROUP INSURANCE COMM	7,901	(2,639)	(1,062)	13,111	2,250	251,833
GOV-GOVERNORS OFC	5,516	(755)	(1,482)	-	2,289	1,275,515
HCC-HOLYOKE COMM COLLEGE	52,177	-	(7,568)	-	59,065	330,704
HCF-HLTH CARE FIN & POLICY	15,144	(9,771)	(1,881)	-	4,175	36,739
HED-PERSONAL ADMIN	-	-	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	21,458	(47,492)	(7,989)	-	11,397	(64,443)
HOU-HOUSE OF REPS	32,760	-	(14,450)	-	20,281	3,787,589

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2015

Exhibit A

DEPARTMENT	OSC-COMPTROLLER 2015 Net Projected + Roll Forward	OSD-OPERATIONAL SVCS 2015 Net Projected + Roll Forward	PER-PUBLIC EMPLOYEE RETIRE ADMIN 2015 Net Projected + Roll Forward	POL- ST POLICE 2015 Net Projected + Roll Forward	TRE-TREASURER 2015 Net Projected + Roll Forward	TOTAL 2015 Fixed Cost
HPC-HEALTH POLICY COMM	1,084	(4,942)	-	-	342	(2,054)
HSD-SHERIFF DEPT HAMPSHIRE	13,154	(10,360)	(3,961)	-	6,305	49,657
HST-HLTH CARE SECURITY TRUST	239	-	-	-	20	461
IGO-INSPECTOR GENERAL	6,354	(7,252)	(930)	8,277	1,843	175,740
ITD-INFORMATION TECHNOLOGY DIV	97,828	(31,914)	(7,391)	25,787	43,522	877,822
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-	-
LEG-JOINT LEG EXP	6,523	-	(708)	-	1,541	18,399
LIB-GEORGE FINGOLD LIBRARY	927	(5,775)	(222)	-	432	(4,887)
LOT-LOTTERY COMM	70,612	(62,559)	(9,117)	364	18,512	152,779
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	47,864	-	(8,232)	-	38,009	210,620
MBC-MASS BAY COMM COLLEGE	62,470	-	(5,089)	-	94,168	443,247
MCA-MASS COLLEGE OF ART	54,089	-	(6,971)	-	61,139	7,402
MCB-MASS COMM FOR THE BLIND	23,366	(30,615)	(3,740)	362	7,157	59,979
MCC-MIDDLESEX COMM COLLEGE	65,981	-	(8,541)	-	58,487	325,709
MCD-COMM FOR THE DEAF	6,383	(7,224)	(1,150)	-	2,430	37,375
MGC-MASSACHUSETTS GAMING COMMISSION	18,564	(11,648)	-	-	3,034	32,028
MHC-MASS HISTORICAL COMMISSION	-	-	-	-	-	3,384
MHL-MENTAL HLTH LEGAL ADVISORS	1,043	-	(222)	-	400	11,064
MID-WORCESTER (MIDDLE) DISTRICT ATTY	11,459	-	(3,364)	-	5,657	54,090
MIL-MILITARY DIV	41,145	(181,730)	(3,187)	-	29,915	80,909
MMA-MASS MARITIME ACADEMY	25,731	-	(4,448)	-	18,234	59,175
MMP-MASS MKTING PARTNERSHIP	13,302	(1,962)	-	-	2,124	24,462
MRB-MERIT RATING BRD	(3,528)	707	(1,195)	-	(1,479)	(9,857)
MRC-MASS REHAB COMM	134,860	(106,898)	(17,659)	-	40,229	656,956
MWC-MT WACHUSETT COMM COLLEGE	18,754	(100)	(6,373)	-	1,233	(1,021,108)
NAC-MASS COLLEGE OF LIBERAL ARTS	31,441	-	(5,488)	-	31,990	150,615
NEC-NORTHERN ESSEX COMM COLLEGE	41,547	-	(7,944)	-	47,516	233,093
NFK-NORFOLK DISTRICT ATTY	10,485	(24,483)	(2,700)	-	4,842	10,047
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	17,258	-	(5,023)	-	9,220	83,065
NSC-NORTH SHORE COMM COLLEGE	42,370	-	(8,630)	-	37,615	241,129
NSD-SHERIFF DEPT NANTUCKET	147	-	(66)	-	100	692
NWD-NORTHWESTERN DISTRICT ATTY	6,416	(9,446)	(1,594)	-	3,097	17,168
OCD- HOUSING & COMM DEV	252,765	174,625	(5,909)	-	143,203	992,974
OHA-MASS OFC ON DISABILITY	878	(1,973)	(266)	2,669	463	57,392
ORI-OFc FOR REFUGEES AND IMMIGRANTS	4,839	(778)	(376)	-	1,011	26,136
OST- THE ST TREASURER	-	-	-	-	-	39,609
PAR-PAROLE BRD	16,638	(3,518)	(4,559)	-	7,174	132,421
PLY-PLYMOUTH DISTRICT ATTY	9,209	(5,807)	(2,832)	-	4,705	33,421
POLICE - RECEIVING	-	-	-	1,564,254	-	1,564,254
QCC-QUINSIGAMOND COMM COLLEGE	58,308	-	(7,546)	-	54,056	246,267
RCC-ROXBURY COMM COLLEGE	17,685	-	(3,651)	-	10,244	24,432
REG- PROF LICENSURE	10,142	(1,105)	(2,567)	-	4,069	236,079
RGT-BRD OF HIGHER ED	16,172	(5,783)	(841)	6,647	3,413	419,544
SAO-ST AUDITORS OFC	17,853	(39,837)	(6,085)	10,993	8,630	330,195
SCA- CONSUMER AFFAIRS & BUS REG	2,283	(1,669)	(508)	-	1,203	11,611
SDA-SHERIFFS DEPT ASSC	361	(436)	(88)	-	129	4,223
SDB-SHERIFF DEPT BERKSHIRE	15,232	(46,714)	(4,802)	-	7,106	32,607
SDC-SHERIFF DEPT BARNSTABLE	29,141	(82,091)	(6,639)	-	12,796	(21,440)
SDD-SHERIFF DEPT DUKES	3,020	(1,325)	(1,040)	-	1,656	9,090
SDE-SHERIFF DEPT ESSEX	44,291	(108)	(11,396)	-	19,002	166,412
SDF-SHERIFF DEPT FRANKLIN	13,786	(7,032)	(7,479)	-	6,318	35,936
SDH-SHERIFF DEPT HAMPDEN	67,598	(51,323)	(20,027)	-	35,904	178,418
SDM-SHERIFF DEPT MIDDLESEX	60,690	(1,785)	(14,184)	-	26,323	159,334
SDN-SHERIFF DEPT NORFOLK	28,072	(19,134)	(6,019)	-	11,521	67,235
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	45,790	(24,273)	(11,197)	-	21,559	114,430
SDS-SHERIFF DEPT SUFFOLK	84,152	(79,619)	(22,416)	-	36,241	207,202
SDW-SHERIFF DEPT WORCESTER	31,478	(81,202)	(12,480)	-	17,855	144,764
SEA- BUSINESS & TECH	1,191	(1,698)	(620)	-	2,419	8,603
SEC-SECRETARY OF ST	47,121	(64,944)	(11,883)	25,549	22,439	781,370
SEN-SENATE	17,133	-	(6,705)	-	10,259	2,368,377
SJC-SUPREME JUDICIAL COURT	9,699	(9,066)	(1,616)	-	3,493	15,532
SOR-SEX OFFENDER REGISTRY	3,922	(1,633)	(1,195)	-	1,716	118,688
SRB-ST RECLAMATION BRD	8,850	(19,279)	(464)	-	5,431	52,189
SRC-ST RACING COMM	-	-	-	2,468	-	35,507
SSA-SALEM ST COLLEGE	98,641	239	(15,866)	-	72,722	421,818
STC-SPRINGFIELD TECH COMM COLLEGE	54,764	-	(7,767)	-	75,182	565,255
SUF-SUFFOLK DISTRICT ATTY	19,600	(18,165)	(5,377)	-	9,465	101,509
TAC- TELECOM & CABLE	2,753	(1,662)	(464)	-	1,129	11,217
TRB-TEACHERS RETIREMENT BRD	9,661	(14,141)	(1,660)	-	695,026	738,543
TRC-TRIAL COURT	513,876	(23,432)	(146,425)	10,370	222,487	(1,882,416)
UMS-UNIVERSITY OF MASS SYSTEM	492,275	(17)	(283,092)	-	61,700	689,884
VET- VETERANS SVCS	10,894	(9,387)	(1,018)	-	3,304	54,194
VVA-VICTIM & WITNESS ASSIST BRD	4,866	(1,187)	(708)	1,923	578	47,781
WEL- TRANSITIONAL ASSIST	121,907	(8,357)	(34,631)	-	54,788	691,938
WES-WESTERN DISTRICT ATTY	9,536	(821)	(2,700)	-	4,631	23,903
WOR-WORCESTER ST COLLEGE	60,918	-	(8,675)	-	51,864	231,578
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	840	(699)
WSC-WESTFIELD ST COLLEGE	58,270	-	(11,640)	-	37,345	32,484
ARRA	(385,662)	-	-	-	-	(971,934)
OTHER	-	3,626	(4,979,159)	589,101	404,296	9,530,506
Total	\$ 9,199,643	\$ (3,985,717)	\$ (6,697,026)	\$ 2,691,045	\$ 6,567,794	\$ 59,176,368