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MEMORANDUM

To: Chief Fiscal Officers
From: Jeffrey S. Shapiro, First Deputy Comptroller
Date: April 6, 2018
Subject: Federal Approval of Allocated and Billed Costs for FY2017

Comptroller Memo FY#2017-27

Executive Summary

The Office of the Comptroller is responsible for the development and submission of the Statewide Cost Allocation Plan (SWCAP) under the provisions of Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The SWCAP is a statistical method of allocating central government costs to the state agencies that receive central government support services. The FY2017 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 FY2018. 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 any 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 FY2018 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 Howard Merkowitz, Deputy Comptroller at (617) 973-2602.

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 02108

DATE: March 20, 2018

FILING REF.: The preceding
Agreement was dated 10/19/16

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 6/30/17 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: 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 - CTR
 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
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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 Title 2 of the Code of Federal Regulations, Part 200(2 CFR 200). (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 2 CFR 200, 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 2 CFR 200, 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/Localitv

DEPARTMENT OF HEALTH&HUMAN SERVICES
(AGENCY)

/s/Thomas G. Shack III

/s/Darryl W. Mayes

(Signature)

(Signature)

Thomas G. Shack III

Darryl W. Mayes

(Name)

(Name)

Comptroller

Deputy Director, Cost Allocation
Services

(Title)

(Title)

March 29, 2018

March 20, 2018

(Date)

(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENT

March 20, 2018
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02108

FRINGE BENEFIT RATE

TYPE	EFFECTIVE PERIOD		RATE	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	7/1/16	6/30/17	33.50%	All	Regular Employees
FIXED	7/1/16	6/30/17	42.82%	All	Uniformed Employees
FIXED	7/1/16	6/30/17	1.66%	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

March 20, 2018
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02108

NOTE 3:

An additional rate (referred to as Payroll Tax Rate by the Commonwealth) of 1.66% 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>07/01/16-06/30/17</u>
NAGE Unit 1,3,6	\$17.00
SEIU 8 & 10	15.00
COPS Unit 5	14.00
AFSCME 2,	15.00
SPAM Unit 5A,	14.00
MNA Unit 7,	15.00
MOSES Unit 9	17.00
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 2017

Exhibit A

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	2,083	-	880
AGO-ATTY GENERAL OFC	-	-	-	-
AGR-AG. RESOURCES	-	17,068	(14,560)	14,974
ALA-ADMIN LAW APPEALS DIV	-	2,272	-	10,131
ANF-EXEC OFC ADMIN & FIN	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	180,532
APC-APPEALS COURT	-	8,740	9,220	9,319
ART-MASS CULTURAL CNCL	-	4,124	-	2,201
ATB-APPELLATE TAX BRD	-	1,132	(1,692)	6,421
BBE-BRD OF BAR EXAMINERS	-	1,113	11,698	854
BCA-BRD CONCILIATION & ARB	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	7,390	2,111	9,215
BER-BERKSHIRE DISTRICT ATTY	-	3,798	-	2,959
BHC-BUNKER HILL COMM COLLEGE	-	(133,954)	11,698	35,372
BLC-BRD OF LIB COMMERS	-	2,907	-	3,752
BRC-BRISTOL COMM COLLEGE	-	65,565	11,698	30,149
BRI-BRISTOL DISTRICT ATTY	-	9,072	-	6,543
BSB-BUR OF ST BLDGS	-	-	-	-
BSC-BRIDGewater ST COLLEGE	-	108,723	-	67,871
BSD-SHERIFF DEPT BRISTOL	-	41,068	5,480	30,419
CAD-COMM AGAINST DISCRIMINATION	(43,821)	4,693	27,378	3,798
CCC-CAPE COD COMM COLLEGE	-	25,239	263,880	14,959
CDA-EMERGENCY MGMT AGENCY	-	14,055	11,698	5,710
CHE-SOLDIERS' HOME IN MASS	-	25,521	(6,218)	18,910
CHS-CRIM HISTORY SYSTEMS BRD	-	4,640	79,129	3,760
CJC-COMM ON JUDICIAL CONDUCT	-	542	-	454
CJT-MUN POLICE TRAIN COMM	-	16,248	-	3,974
CME-CHIEF MEDICAL EXAMINER	-	15,908	(6,941)	6,032
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	73,664	25,335	38,461
CPF-CAMPAIGN & POL FIN	(13,285)	1,128	3,964	1,113
CPI-CAPE & ISLANDS DISTRICT ATTY	-	4,245	-	2,843
CSC-CIVIL SERVICE COMM	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	509	126	-	72
CTF-CHILDREN TRUST FUND	-	-	-	-
CTR- THE COMPTROLLER	-	(29,539)	-	-
DAA-DISTRICT ATTY ASSC	-	1,264	-	2,101
DAC-DISABLED PROTECTION COMM	-	2,095	(5,639)	2,053
DCC-DCC	-	-	-	-
DCP-CAP ASSET MGMT/MAINT	-	-	-	-
DCR-CONSERVATION & REC	-	-	-	-
DCR - RECEIVING	-	-	-	-
DEC-PUBLIC RECORDS SUPERVISOR	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	43,041	14,164	9,141
DIA- IND ACCIDENTS	-	-	(35,541)	-
DLR- LABOR RELATIONS	-	-	-	-
DMH- MENTAL HEALTH	19,537	222,557	59,762	451,263
DMR- MENTAL RETARDATION	-	481,752	90,440	1,135,097
DOB- BANKS	-	10,614	20,976	11,729
DOC- CORRECTION	-	327,954	186,003	352,049
DOE- EDUCATION	(7,192)	111,190	63,822	94,362
DOI- INSURANCE	-	11,344	2,201,727	10,257
DOL- LABOR	-	-	-	-
DOR- REVENUE	346	171,451	83,299	510,507
DOS- STANDARDS	(6,947)	1,809	-	1,303
DOT- TRANSPORTATION*	-	559,707	766,976	472,971
DPH- PUBLIC HEALTH	-	280,806	79,796	478,581
DPS- PUBLIC SAFETY	(26,380)	16,021	69,337	11,708
DPU- PUBLIC UTILITIES	-	10,427	464,641	10,980
DSS- SOCIAL SERVICES	-	672,523	510,323	592,848
DYS- YOUTH SERVICES	-	71,086	14,183	106,723
EAS-EASTERN DISTRICT ATTY	-	9,774	(1,692)	7,323
EDU-EXECUTIVE OFFICE OF EDUCATION	-	10,534	13,970	21,967
EEC- EARLY EDU & CARE	-	40,195	7,206	153,669
EED-EXEC ECON DEV	(22,550)	5,215	11,892	15,723
EHS-EXEC HLTH & HUMAN SVCS	(68,897)	1,023,806	64,219	258,410
ELD- ELDER AFFAIRS	(43,190)	193,789	579	296,398
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-	-	-
ENE- ENERGY RESOURCES	-	5,331	(7,883)	7,516
ENV-EXEC ENV AFFAIRS	-	29,950	(45,331)	29,554
EOL- WORKFORCE DEV	76,429	151,989	179,539	92,569
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	(25,873)	25,706	78,409	31,758
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-
EQE- ENV PROTECTION	-	79,468	947,404	58,825
ETH-ST ETHICS COMM	(16,074)	1,606	10,585	1,444
FRC-FRAMINGHAM ST COLLEGE	-	112,579	-	3,980
FSC-FITCHBURG ST COLLEGE	-	42,334	(6,218)	32,012
FWE- FISH AND GAME	-	26,628	7,643	19,468
GCC-GREENFIELD COMM COLLEGE	-	(15,238)	11,698	10,360
GON-GOVERNORS COUNCIL	-	471	-	168
GIC-GROUP INSURANCE COMM	6,270	9,349	5,525	17,084
GOV-GOVERNORS OFC	(32,124)	4,149	49,816	4,527

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2017

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward
HCC-HOLYOKE COMM COLLEGE	-	44,327	(13,177)	23,773
HCF-HLTH CARE FIN & POLICY	-	14,348	-	21,468
HED-PERSONAL ADMIN	-	-	-	-
HLV-SOLDIERS' HOME IN HOLYOKE	-	22,621	(6,218)	15,300
HOU-HOUSE OF REPS	(99,246)	31,784	(3,385)	23,294
HPC-HEALTH POLICY COMM	-	5,835	15,856	6,903
HRD-HUMAN RESOURCES DIV	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	13,375	(7,910)	10,730
HST-HLTH CARE SECURITY TRUST	-	32	-	27
IGO-INSPECTOR GENERAL	(29,597)	4,757	(3,385)	3,128
ITD-INFORMATION TECHNOLOGY DIV	(92,208)	32,408	11,698	210,552
JLM-JOINT LABOR MGMT COMM	-	-	-	-
LEG-JOINT LEG EXP	-	2,561	-	4,191
LIB-GEORGE FINGOLD LIBRARY	-	811	-	2,659
LOT-LOTTERY COMM	(1,301)	33,316	(3,385)	54,967
LRC-LABOR RELATIONS COMM	-	-	-	-
MAC-MASS AERONAUTICS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	56,861	11,698	29,102
MBC-MASS BAY COMM COLLEGE	-	13,343	(1,692)	16,307
MCA-MASS COLLEGE OF ART	-	45,260	28,876	23,743
MCB-MASS COMM FOR THE BLIND	(1,295)	20,303	(6,218)	19,728
MCC-MIDDLESEX COMM COLLEGE	-	38,247	(2,432)	36,138
MCD-COMM FOR THE DEAF	-	11,382	(7,910)	4,878
MGC-MASSACHUSETTS GAMING COMMISSION	-	9,580	35,480	11,066
MHC-MASS HISTORICAL COMMISSION	-	-	(1,692)	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	951	-	789
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	9,690	3,964	7,873
MIL-MILITARY DIV	-	41,302	11,716	22,144
MMA-MASS MARITIME ACADEMY	-	31,052	-	17,173
MMP-MASS MKTING PARTNERSHIP	-	1,698	-	6,101
MRB-MERIT RATING BRD	-	-	-	-
MRC-MASS REHAB COMM	-	489,370	23,975	95,617
MWC-MT WACHUSETT COMM COLLEGE	-	35,449	-	20,998
NAC-MASS COLLEGE OF LIBERAL ARTS	-	34,161	-	16,590
NEC-NORTHERN ESSEX COMM COLLEGE	-	(568)	3,964	24,618
NFK-NORFOLK DISTRICT ATTY	-	8,729	11,698	6,940
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	14,891	15,486	11,629
NSC-NORTH SHORE COMM COLLEGE	-	64,586	(7,910)	25,574
NSD-SHERIFF DEPT NANTUCKET	-	357	-	224
NWD-NORTHWESTERN DISTRICT ATTY	-	5,675	-	4,276
OCD- HOUSING & COMM DEV	-	36,597	104,469	159,076
OHA-MASS OFC ON DISABILITY	(9,546)	1,009	23,396	2,957
ORI-OFRC FOR REFUGEES AND IMMIGRANTS	-	15,423	-	4,484
OSC-COMPTROLLER	-	-	-	-
OSD-OPERATIONAL SVCS	-	-	-	-
OST- THE ST TREASURER	-	600	(3,385)	-
PAR-PAROLE BRD	-	12,989	(3,171)	13,557
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	10,118	70,770	36,816
PLY-PLYMOUTH DISTRICT ATTY	-	8,771	-	6,094
POL- ST POLICE	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	63,939	6,236	30,451
RCC-ROXBURY COMM COLLEGE	-	19,504	17,178	8,295
REG- PROF LICENSURE	-	7,837	76,939	7,783
RGT-BRD OF HIGHER ED	(23,776)	10,435	36,444	4,773
RMV-REGISTRY OF MOTOR VEHICLES	-	-	-	-
SAO-ST AUDITORS OFC	(41,307)	13,482	17,178	14,961
SCA- CONSUMER AFFAIRS & BUS REG	-	1,543	9,086	1,477
SDA-SHERIFFS DEPT ASSC	-	255	-	227
SDB-SHERIFF DEPT BERKSHIRE	-	16,326	(8,650)	13,166
SDC-SHERIFF DEPT BARNSTABLE	-	21,106	-	20,033
SDD-SHERIFF DEPT DUKES	-	4,155	-	2,283
SDE-SHERIFF DEPT ESSEX	-	43,154	24,751	45,284
SDF-SHERIFF DEPT FRANKLIN	-	12,248	12,101	11,588
SDH-SHERIFF DEPT HAMPDEN	-	65,399	(8,650)	55,168
SDM-SHERIFF DEPT MIDDLESEX	-	42,916	35,710	47,262
SDN-SHERIFF DEPT NORFOLK	-	22,453	46,050	21,627
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	37,813	23,396	39,811
SDS-SHERIFF DEPT SUFFOLK	-	63,268	40,028	63,920
SDW-SHERIFF DEPT WORCESTER	-	36,288	(39,743)	27,948
SEA- BUSINESS & TECH	-	1,131	-	1,067
SEC-SECRETARY OF ST	(94,621)	39,246	88,457	30,993
SEN-SENATE	(62,392)	16,319	12,277	12,710
SIC-SUPREME JUDICIAL COURT	-	6,114	(6,191)	8,610
SOR-SEX OFFENDER REGISTRY	-	2,601	314,802	2,808
SRB-ST RECLAMATION BRD	-	13,123	-	5,768
SRC-ST RACING COMM	(8,825)	-	(1,692)	-
SSA-SALEM ST COLLEGE	-	135,166	27,184	63,655
STC-SPRINGFIELD TECH COMM COLLEGE	-	40,435	(6,218)	26,800
SUF-SUFFOLK DISTRICT ATTY	-	16,987	(25,615)	13,317
TAC- TELECOM & CABLE	-	1,497	579	1,458
TRB-TEACHERS RETIREMENT BRD	-	8,911	6,815	28,440
TRC-TRIAL COURT	(37,082)	411,737	239,820	424,881
TRE-TREASURER	-	-	-	-
TRP-EXEC TRANSPORTATION	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	5,322	272,187	509,969
VET- VETERANS SVCS	-	28,933	(1,113)	9,076

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2017

DEPARTMENT	BUILDING USE ALLOWANCE	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected
	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>
VWA-VICTIM & WITNESS ASSIST BRD	(6,875)	3,571	-	7,481
WEL-TRANSITIONAL ASSIST	-	101,779	34,399	105,496
WES-WESTERN DISTRICT ATTY	-	8,408	-	6,289
WOR-WORCESTER ST COLLEGE	-	53,087	-	(9,907)
WPA-WATER POLLUTE ABATEMENT	-	1	-	-
WSC-WESTFIELD ST COLLEGE	-	62,912	17,178	33,465
OTHER	(4,585)	154	3,348,495	-
ARRA	-	-	-	(861,763)
Total	\$ (715,698)	\$ 7,711,439	\$ 11,256,112	\$ 7,659,046

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2017

DEPARTMENT	BSB-BUR OF ST BLDGS 2017 Net Projected + Roll Forward	CSC-CIVIL SERVICE COMM 2017 Net Projected + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	18
AGO-ATTY GENERAL OFC	-	-
AGR-AG. RESOURCES	-	241
ALA-ADMIN LAW APPEALS DIV	-	23
ANF-EXEC OFC ADMIN & FIN	-	-
ANF IT SWCAP COSTS	-	-
APC-APPEALS COURT	-	-
ART-MASS CULTURAL CNCL	-	-
ATB-APPELLATE TAX BRD	-	16
BBE-BRD OF BAR EXAMINERS	-	-
BCA-BRD CONCLUTION & ARB	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-
BLC-BRD OF LIB COMMERS	-	3
BRC-BRISTOL COMM COLLEGE	-	-
BRI-BRISTOL DISTRICT ATTY	-	-
BSB-BUR OF ST BLDGS	-	-
BSC-BRIDGewater ST COLLEGE	-	-
BSD-SHERIFF DEPT BRISTOL	-	-
CAD-COMM AGAINST DISCRIMINATION	(44,185)	124
CCC-CAPE COD COMM COLLEGE	-	-
CDA-EMERGENCY MGMT AGENCY	-	265
CHE-SOLDIERS' HOME IN MASS	-	262
CHS-CRIM HISTORY SYSTEMS BRD	-	65
CJC-COMM ON JUDICIAL CONDUCT	-	-
CJT-MUN POLICE TRAIN COMM	-	66
CME-CHIEF MEDICAL EXAMINER	-	189
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-
CPF-CAMPAIGN & POL FIN	(13,395)	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-
CSC-CIVIL SERVICE COMM	-	-
CSW-COMM ON STATUS OF WOMEN	(3,451)	-
CTF-CHILDREN TRUST FUND	-	-
CTR- THE COMPTROLLER	-	-
DAA-DISTRICT ATTY ASSC	-	-
DAC-DISABLED PROTECTION COMM	-	19
DCC-DCC	-	-
DCP-CAP ASSET MGMT/MAINT	-	-
DCR-CONSERVATION & REC	-	-
DCR - RECEIVING	-	-
DEC-PUBLIC RECORDS SUPERVISOR	-	-
DES-DES	-	-
DPS- FIRE SVCS	-	189
DIA- IND ACCIDENTS	-	-
DLR- LABOR RELATIONS	-	-
DMH- MENTAL HEALTH	(372,738)	5,422
DMR- MENTAL RETARDATION	-	5,828
DOB- BANKS	-	21
DOC- CORRECTION	-	16,934
DOE- EDUCATION	(7,252)	399
DOI- INSURANCE	-	103
DOL- LABOR	-	-
DOR-REVENUE	(2,177)	4,908
DOS- STANDARDS	(7,005)	66
DOT- TRANSPORTATION*	-	7,929
DPH- PUBLIC HEALTH	-	5,201
DPS- PUBLIC SAFETY	(26,599)	451
DPU- PUBLIC UTILITIES	-	315
DSS- SOCIAL SERVICES	-	11,075
DYS- YOUTH SERVICES	-	2,626
EAS-EASTERN DISTRICT ATTY	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	263
EEC- EARLY EDU & CARE	-	550
EED-EXEC ECON DEV	(22,738)	52
EHS-EXEC HLTH & HUMAN SVCS	(69,470)	4,169
ELD- ELDER AFFAIRS	(43,548)	109
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-
ENE- ENERGY RESOURCES	-	6
ENV-EXEC ENV AFFAIRS	-	585
EOL- WORKFORCE DEV	(76,842)	4,237
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	(26,088)	339
EQA-EDU QUALITY & ACCOUNTABILITY	-	-
EQE- ENV PROTECTION	-	2,095
ETH-ST ETHICS COMM	(16,207)	-
FRC-FRAMINGHAM ST COLLEGE	-	-
FSC-FITCHBURG ST COLLEGE	-	-
FWE- FISH AND GAME	-	882
GCC-GREENFIELD COMM COLLEGE	-	-
GON-GOVERNORS COUNCIL	-	-
GIC-GROUP INSURANCE COMM	(41,561)	127
GOV-GOVERNORS OFC	440,181	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
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DEPARTMENT	BSB-BUR OF ST BLDGS 2017 Net Projected + Roll Forward	CSC-CIVIL SERVICE COMM 2017 Net Projected + Roll Forward
HCC-HOLYOKE COMM COLLEGE	-	-
HCF-HLTH CARE FIN & POLICY	-	351
HED-PERSONAL ADMIN	-	-
HLV-SOLDIERS' HOME IN HOLYOKE	-	185
HOU-HOUSE OF REPS	1,359,886	-
HPC-HEALTH POLICY COMM	-	4
HRD-HUMAN RESOURCES DIV	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-
HST-HLTH CARE SECURITY TRUST	-	-
IGO-INSPECTOR GENERAL	(29,843)	-
ITD-INFORMATION TECHNOLOGY DIV	(92,974)	334
JLM-JOINT LABOR MGMT COMM	-	-
LEG-JOINT LEG EXP	-	-
LIB-GEORGE FINGOLD LIBRARY	-	12
LOT-LOTTERY COMM	(1,312)	-
LRC-LABOR RELATIONS COMM	-	-
MAC-MASS AERONAUTICS COMM	-	-
MAS-MASSASOIT COMM COLLEGE	-	-
MBC-MASS BAY COMM COLLEGE	-	-
MCA-MASS COLLEGE OF ART	-	-
MCB-MASS COMM FOR THE BLIND	(1,306)	472
MCC-MIDDLESEX COMM COLLEGE	-	-
MCD-COMM FOR THE DEAF	-	6
MGC-MASSACHUSETTS GAMING COMMISSION	-	-
MHC-MASS HISTORICAL COMMISSION	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-
MIL-MILITARY DIV	-	426
MMA-MASS MARITIME ACADEMY	-	-
MMP-MASS MKTING PARTNERSHIP	-	8
MRB-MERIT RATING BRD	-	-
MRC-MASS REHAB COMM	-	2,556
MWC-MT WACHUSETT COMM COLLEGE	-	-
NAC-MASS COLLEGE OF LIBERAL ARTS	-	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	-
NFK-NORFOLK DISTRICT ATTY	-	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	-
NSC-NORTH SHORE COMM COLLEGE	-	-
NSD-SHERIFF DEPT NANTUCKET	-	-
NWD-NORTHWESTERN DISTRICT ATTY	-	-
OCU- HOUSING & COMM DEV	-	807
OHA-MASS OFC ON DISABILITY	(9,625)	30
ORI-OFRC FOR REFUGEES AND IMMIGRANTS	-	17
OSC-COMPTROLLER	-	-
OSD-OPERATIONAL SVCS	-	-
OST- THE ST TREASURER	-	-
PAR-PAROLE BRD	-	606
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-
POL- ST POLICE	-	-
POLICE - RECEIVING	-	-
PRM-PENSION RESERVES BOARD	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-
RCC-ROXBURY COMM COLLEGE	-	-
REG- PROF LICENSURE	-	262
RGT-BRD OF HIGHER ED	(23,974)	-
RMV-REGISTRY OF MOTOR VEHICLES	-	-
SAO-ST AUDITORS OFC	(12,258)	-
SCA- CONSUMER AFFAIRS & BUS REG	-	4
SDA-SHERIFFS DEPT ASSC	-	-
SDB-SHERIFF DEPT BERKSHIRE	-	-
SDC-SHERIFF DEPT BARNSTABLE	-	-
SDD-SHERIFF DEPT DUKES	-	-
SDE-SHERIFF DEPT ESSEX	-	-
SDF-SHERIFF DEPT FRANKLIN	-	-
SDH-SHERIFF DEPT HAMPDEN	-	-
SDM-SHERIFF DEPT MIDDLESEX	-	-
SDN-SHERIFF DEPT NORFOLK	-	-
SDNA-SHERIFF DEPT NANTUCKET	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-
SDW-SHERIFF DEPT WORCESTER	-	-
SEA- BUSINESS & TECH	-	8
SEC-SECRETARY OF ST	(47,351)	-
SEN-SENATE	854,917	-
SJC-SUPREME JUDICIAL COURT	-	-
SOR-SEX OFFENDER REGISTRY	-	13
SRB-ST RECLAMATION BRD	-	17
SRC-ST RACING COMM	(8,898)	-
SSA-SALEM ST COLLEGE	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-
TAC- TELECOM & CABLE	-	40
TRB-TEACHERS RETIREMENT BRD	-	124
TRC-TRIAL COURT	(37,390)	-
TRE-TREASURER	-	-
TRP-EXEC TRANSPORTATION	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-
VET- VETERANS SVCS	-	144

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
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DEPARTMENT	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM
	2017 Net Projected	2017 Net Projected
	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>
VWA-VICTIM & WITNESS ASSIST BRD	(6,932)	-
WEL- TRANSITIONAL ASSIST	-	5,044
WES-WESTERN DISTRICT ATTY	-	-
WOR-WORCESTER ST COLLEGE	-	-
WPA-WATER POLLUTE ABATEMENT	-	-
WSC-WESTFIELD ST COLLEGE	-	-
OTHER	64,721	-
ARRA	-	-
Total	<u>\$ 1,674,565</u>	<u>\$ 87,610</u>

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2017

DEPARTMENT	CTR-THE COMPTROLLER 2017 Net Projected + Roll Forward	DCP-CAP ASSET MGMT/MAINT 2017 Net Projected + Roll Forward	DCR-CONSERVATION & REC 2017 Net Projected + Roll Forward	HRD-HUMAN RESOURCES DIV 2017 Net Projected + Roll Forward	OSD-OPERATIONAL SVCS 2017 Net Projected + Roll Forward	POL- ST POLICE 2017 Net Projected + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ 8,132	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	1,291	2,065	-	369	(30)	-
AGO-ATTY GENERAL OFC	-	-	-	-	-	-
AGR-AG. RESOURCES	19,541	2,065	-	3,771	(6,174)	-
ALA-ADMIN LAW APPEALS DIV	3,601	2,065	-	1,397	1,478	-
ANF-EXEC OFC ADMIN & FIN	-	-	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-	-	-
APC-APPEALS COURT	13,025	-	-	2,107	(1,837)	-
ART-MASS CULTURAL CNCL	3,166	2,065	-	532	(25,069)	-
ATB-APPELLATE TAX BRD	2,142	-	-	653	1,315	-
BBE-BRD OF BAR EXAMINERS	1,220	-	-	216	(29,685)	-
BCA-BRD CONCILIATION & ARB	-	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	14,793	17,446	-	4,006	(700)	-
BER-BERKSHIRE DISTRICT ATTY	4,510	6,132	-	996	634	-
BHC-BUNKER HILL COMM COLLEGE	195	5,521	-	(32,716)	(350)	-
BLC-BRD OF LIB COMMERS	4,729	2,065	-	413	(5,285)	-
BRC-BRISTOL COMM COLLEGE	58,074	(72)	-	19,882	(1,381)	-
BRI-BRISTOL DISTRICT ATTY	10,611	6,190	-	2,708	(13,654)	-
BSS-BUR OF ST BLOGS	-	-	-	-	-	-
BSC-BRIDGewater ST COLLEGE	122,892	(22,378)	-	37,327	(878)	-
BSD-SHERIFF DEPT BRISTOL	49,168	(24,910)	-	11,403	54,385	-
CAD-COMM AGAINST DISCRIMINATION	5,838	270,279	-	2,665	(7,936)	19,375
CCC-CAPE COD COMM COLLEGE	26,131	36,564	-	7,654	(1,402)	-
CDA-EMERGENCY MGMT AGENCY	8,394	10,408	-	3,220	43,274	-
CHE-SOLDIERS' HOME IN MASS	28,988	43,967	-	15,631	84,578	-
CHS-CRIM HISTORY SYSTEMS BRD	5,376	-	-	2,187	2,969	-
CJC-COMM ON JUDICIAL CONDUCT	651	2,065	-	113	(2,535)	-
CJT-MUN POLICE TRAIN COMM	11,479	4,125	-	4,357	1,333	-
CME-CHIEF MEDICAL EXAMINER	8,404	4,194	-	2,984	12,793	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	59,466	61,779	-	13,734	(23,264)	-
CPF-CAMPAIGN & POL FIN	1,668	109,990	-	316	387	8,076
CPI-CAPE & ISLANDS DISTRICT ATTY	4,245	18,392	-	964	(5,350)	-
CSC-CIVIL SERVICE COMM	-	-	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	102	26,885	-	15	(176)	1,604
CTF-CHILDREN TRUST FUND	-	2,065	-	-	-	-
CTR- THE COMPTROLLER	(45)	-	-	(107)	63	-
DAA-DISTRICT ATTY ASSC	2,589	2,065	-	284	(12,092)	-
DAC-DISABLED PROTECTION COMM	3,067	2,065	-	510	(2,316)	-
DCC-DCC	-	-	-	-	-	-
DCP-CAP ASSET MGMT/MAINT	-	-	-	-	-	-
DCR-CONSERVATION & REC	-	-	-	-	-	-
DCR - RECEIVING	-	-	775,373	-	-	-
DEC-PUBLIC RECORDS SUPERVISOR	-	-	-	-	-	-
DES-DES	-	-	-	-	-	-
DFS- FIRE SVCS	24,823	(519)	-	17,465	45,116	-
DIA- IND ACCIDENTS	-	8,254	-	-	-	-
DLR- LABOR RELATIONS	-	-	-	-	-	-
DMH- MENTAL HEALTH	579,066	2,546,383	-	140,375	508,086	224,201
DMR- MENTAL RETARDATION	1,455,287	392,623	-	259,838	853,977	-
DOB- BANKS	17,140	6,190	-	6,797	(4,475)	-
DOC- CORRECTION	514,093	396,338	-	195,680	833,254	-
DOE- EDUCATION	116,169	76,729	-	20,296	(140,805)	5,533
DOI- INSURANCE	15,038	2,065	-	6,140	(124)	-
DOL- LABOR	-	-	-	-	-	-
DOR- REVENUE	209,630	37,569	-	68,096	86,163	1,147
DOS- STANDARDS	2,078	48,381	-	1,047	411	3,049
DOT- TRANSPORTATION*	638,840	41,322	-	182,053	59,047	-
DPH- PUBLIC HEALTH	604,193	180,218	-	124,046	655,548	-
DPS- PUBLIC SAFETY	17,744	134,109	-	6,159	(514)	9,563
DPU- PUBLIC UTILITIES	15,868	2,065	-	6,089	(5,002)	-
DSS- SOCIAL SERVICES	759,284	72,212	-	140,097	303,887	-
DYS- YOUTH SERVICES	139,698	10,880	-	31,643	309,876	-
EAS-EASTERN DISTRICT ATTY	11,615	4,125	-	2,901	(2,489)	-
EDU-EXECUTIVE OFFICE OF EDUCATION	28,033	-	-	1,208	(33,904)	-
EEC- EARLY EDU & CARE	177,340	122,813	-	8,314	80,769	8,170
EED-EXEC ECON DEV	21,734	144,586	-	2,473	(7,379)	10,004
EHS-EXEC HLTH & HUMAN SVCS	334,850	322,719	-	64,509	(126,925)	21,442
ELD- ELDER AFFAIRS	345,133	385,680	-	1,967	219,385	28,415
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	24,524	-	-	-	-
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-	-	-	-	-
ENE- ENERGY RESOURCES	10,249	31,380	-	2,747	(5,847)	-
ENV-EXEC ENV AFFAIRS	36,337	(200,718)	-	11,029	(23,553)	-
EOL- WORKFORCE DEV	134,118	1,442,395	-	47,843	20,556	290,983
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	38,850	168,433	-	6,339	(71,210)	11,741
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-	-
EQE- ENV PROTECTION	79,120	10,315	-	24,483	10,290	-
ETH-ST ETHICS COMM	2,143	99,041	-	440	(3,177)	7,156
FRC-FRAMINGHAM ST COLLEGE	41,504	7,863	-	38,097	(3,119)	-
FSC-FITCHBURG ST COLLEGE	52,917	(15,161)	-	13,691	-	-
FWE- FISH AND GAME	28,896	22,219	-	10,458	14,368	-
GCC-GREENFIELD COMM COLLEGE	7,691	4,607	-	(2,991)	(1,928)	-
GCN-GOVERNORS COUNCIL	373	-	-	151	-	-
GIC-GROUP INSURANCE COMM	8,476	334,085	-	2,021	84,759	20,020
GOV-GOVERNORS OFC	6,501	275,991	376,891	1,111	(4,079)	-

Commonwealth of Massachusetts
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DEPARTMENT	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE
	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward
HCC-HOLYOKE COMM COLLEGE	44,390	7,027	-	15,068	(10,340)	-
HCJ-HLTH CARE FIN & POLICY	30,766	8,193	-	7,938	(29,875)	-
HED-PERSONAL ADMIN	-	-	-	-	-	-
HLV-SOLDIERS' HOME IN HOLYOKE	23,852	(13,188)	-	13,470	28,530	-
HOU-HOUSE OF REPS	38,525	846,301	1,164,414	10,657	-	-
HPC-HEALTH POLICY COMM	11,058	6,132	-	2,641	(6,467)	-
HRD-HUMAN RESOURCES DIV	-	-	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	16,262	9,881	-	3,360	(1,404)	-
HST-HLTH CARE SECURITY TRUST	(25)	-	-	-	(700)	-
IGO- INSPECTOR GENERAL	4,744	178,271	-	245	(2,959)	12,864
ITD-INFORMATION TECHNOLOGY DIV	165,174	558,958	-	37,121	(66,116)	39,879
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-	-
LEG-JOINT LEG EXP	5,259	-	-	1,978	(176)	-
LIB-GEORGE FINGOLD LIBRARY	898	-	-	908	1,745	-
LOT-LOTTERY COMM	69,446	21,894	-	7,035	2,858	535
LRC-LABOR RELATIONS COMM	-	6,132	-	-	-	-
MAC-MASS AERONAUTICS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	56,353	36,877	-	18,986	(350)	-
MBC-MASS BAY COMM COLLEGE	26,700	(7,020)	-	7,099	(1,752)	-
MCA-MASS COLLEGE OF ART	45,878	5,094	-	15,596	-	-
MCB-MASS COMM FOR THE BLIND	25,611	15,864	-	1,274	7,682	549
MCC-MIDDLESEX COMM COLLEGE	57,002	32,372	-	13,328	(7,186)	-
MCD-COMM FOR THE DEAF	6,533	2,065	-	(2,160)	(29,713)	-
MGC-MASSACHUSETTS GAMING COMMISSION	15,276	8,193	-	3,632	(6,462)	-
MHC-MASS HISTORICAL COMMISSION	-	-	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	1,132	2,065	-	199	(3,504)	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	12,204	4,125	-	(595)	(16,124)	-
MIL-MILITARY DIV	35,860	50,637	-	40,705	104,393	-
MMA-MASS MARITIME ACADEMY	31,334	77,735	-	(10,960)	-	-
MMP-MASS MKTING PARTNERSHIP	7,348	-	-	921	(2,431)	-
MRB-MERIT RATING BRD	-	-	-	-	-	-
MRC-MASS REHAB COMM	123,909	51,641	-	31,880	(1,674,479)	-
MWC-MT WACHUSETT COMM COLLEGE	37,790	109,678	-	11,862	(559)	-
NAC-MASS COLLEGE OF LIBERAL ARTS	32,405	20,274	-	11,286	(878)	-
NEC-NORTHERN ESSEX COMM COLLEGE	29,213	18,014	-	778	(878)	-
NFK-NORFOLK DISTRICT ATTY	10,526	4,125	-	2,347	(7,440)	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	18,465	10,315	-	4,519	(7,536)	-
NSC-NORTH SHORE COMM COLLEGE	53,893	(6,009)	-	20,961	(350)	-
NSD-SHERIFF DEPT NANTUCKET	323	6,132	-	54	(8,836)	-
NWD-NORTHWESTERN DISTRICT ATTY	6,546	4,125	-	1,489	(439)	-
OCD- HOUSING & COMM DEV	178,547	-	-	11,210	253,736	-
OHA-MASS OFC ON DISABILITY	1,070	57,971	-	393	315	4,185
ORI-OCF FOR REFUGEES AND IMMIGRANTS	5,508	2,065	-	716	(1,087)	-
OSC-COMPTROLLER	-	-	-	-	-	-
OSD-OPERATIONAL SVCS	-	-	-	-	-	-
OST- THE ST TREASURER	-	(16,270)	-	-	-	-
PAR-PAROLE BRD	19,758	12,380	-	7,787	(680)	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	10,118	6,132	-	2,870	(9,928)	-
PLY-PLYMOUTH DISTRICT ATTY	9,660	6,190	-	2,441	(6,667)	-
POL- ST POLICE	-	-	-	-	-	-
POLICE - RECEIVING	-	-	-	-	-	1,364,365
PRM-PENSION RESERVES BOARD	-	6,132	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	59,409	9,013	-	20,697	(3,504)	-
RCC-ROXBURY COMM COLLEGE	15,576	124,032	-	5,969	(1,578)	-
REG- PROF LICENSURE	11,144	2,065	-	4,152	(2,334)	-
RGT-BRD OF HIGHER ED	6,173	150,043	-	2,357	(43,348)	10,542
RMV-REGISTRY OF MOTOR VEHICLES	-	-	-	-	-	-
SAO-ST AUDITORS OFC	21,591	268,321	23,443	3,792	(5,964)	17,412
SCA- CONSUMER AFFAIRS & BUS REG	2,151	-	-	848	161	-
SDA-SHERIFFS DEPT ASSC	316	2,065	-	59	(753)	-
SDB-SHERIFF DEPT BERKSHIRE	20,411	3,388	-	4,402	9,041	-
SDC-SHERIFF DEPT BARNSTABLE	29,249	120,109	-	5,782	18,719	-
SDD-SHERIFF DEPT DUKES	3,617	-	-	871	(7,031)	-
SDE-SHERIFF DEPT ESSEX	68,971	54,004	-	13,002	(38,705)	-
SDF-SHERIFF DEPT FRANKLIN	17,458	-	-	3,288	(2,009)	-
SDH-SHERIFF DEPT HAMPDEN	86,808	(1,392)	-	19,849	22,865	-
SDM-SHERIFF DEPT MIDDLESEX	68,691	94,454	-	12,843	(10,585)	-
SDN-SHERIFF DEPT NORFOLK	32,007	23,376	-	6,317	(8,970)	-
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	59,419	(4,741)	-	11,190	1,174	-
SDS-SHERIFF DEPT SUFFOLK	94,797	(10,451)	-	19,767	28,043	-
SDW-SHERIFF DEPT WORCESTER	44,216	6,301	-	9,900	31,700	-
SEA- BUSINESS & TECH	1,442	2,065	-	490	610	-
SEC-SECRETARY OF ST	46,631	574,915	38,328	10,538	(47,981)	38,252
SEN-SENATE	20,763	532,041	732,025	5,414	-	-
SJC-SUPREME JUDICIAL COURT	11,790	-	-	1,616	(7,209)	-
SRB-SEX OFFENDER REGISTRY	4,024	2,065	-	1,550	(50)	-
SRB-ST RECLAMATION BRD	9,825	24,701	-	3,382	864	-
SRC-ST RACING COMM	-	(30,776)	-	-	-	(2,612)
SSA-SALEM ST COLLEGE	124,755	(13,912)	-	43,262	106	-
STC-SPRINGFIELD TECH COMM COLLEGE	48,088	(60,063)	-	14,375	(878)	-
SUF-SUFFOLK DISTRICT ATTY	20,858	8,254	-	4,993	(13,537)	-
TAC- TELECOM & CABLE	1,952	2,065	-	222	(1,384)	-
TRB-TEACHERS RETIREMENT BRD	12,808	4,125	-	1,303	(5,098)	-
TRC-TRIAL COURT	619,106	844,496	-	234,930	(1,000,221)	16,399
TRE-TREASURER	-	-	-	-	-	-
TRP-EXEC TRANSPORTATION	-	-	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	579,016	317,521	-	-	(4,896)	-
VET- VETERANS SVCS	11,873	1,335	-	2,189	7,629	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2017

DEPARTMENT	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE
	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected	2017 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward
VWA-VICTIM & WITNESS ASSIST BRD	9,084	41,889	-	348	(21,780)	3,025
WEL- TRANSITIONAL ASSIST	156,289	61,837	-	59,756	1,768	-
WES-WESTERN DISTRICT ATTY	9,769	2,065	-	2,375	(5,309)	-
WOR-WORCESTER ST COLLEGE	(103)	57,691	-	17,571	(700)	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-	-
WSC-WESTFIELD ST COLLEGE	60,836	(30,229)	-	20,089	(1,052)	-
OTHER	-	13,295,154	55,416	-	2,145	867,957
ARRA	(112,000)	-	-	-	-	-
Total	\$ 10,495,863	\$ 26,365,072	\$ 3,165,890	\$ 2,416,528	\$ 1,100,949	\$ 3,043,831

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2017

DEPARTMENT	TRE-TREASURER 2017 Net Projected + Roll Forward	TOTAL 2017 Fixed Cost
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ 6,132
ADD-DEV DISABILITIES CNCL	559	7,213
AGO-ATTY GENERAL OFC	-	-
AGR-AG. RESOURCES	11,012	47,938
ALA-ADMIN LAW APPEALS DIV	1,371	22,338
ANF-EXEC OFC ADMIN & FIN	-	-
ANF IT SWCAP COSTS	-	180,532
APC-APPEALS COURT	4,720	43,294
ART-MASS CULTURAL CNCL	1,201	(11,780)
ATB-APPELLATE TAX BRD	751	10,738
BBE-BRD OF BAR EXAMINERS	450	(14,134)
BCA-BRD CONCILIATION & ARB	-	-
BCC-BERKSHIRE COMM COLLEGE	5,038	59,299
BER-BERKSHIRE DISTRICT ATTY	2,112	21,141
BHC-BUNKER HILL COMM COLLEGE	(82,795)	(197,029)
BLC-BRD OF LIB COMMERS	9,615	18,199
BRC-BRISTOL COMM COLLEGE	39,676	223,591
BRI-BRISTOL DISTRICT ATTY	5,620	27,090
BSB-BUR OF ST BLDGS	-	-
BSC-BRIDGewater ST COLLEGE	72,003	385,360
BSD-SHERIFF DEPT BRISTOL	23,749	190,762
CAD-COMM AGAINST DISCRIMINATION	2,715	240,923
CCC-CAPE COD COMM COLLEGE	15,933	388,968
CDA-EMERGENCY MGMT AGENCY	3,893	100,917
CHE-SOLDIERS' HOME IN MASS	14,152	225,791
CHS-CRIM HISTORY SYSTEMS BRD	2,141	100,267
CJC-COMM ON JUDICIAL CONDUCT	251	1,541
CJT-MUN POLICE TRAIN COMM	9,698	51,280
CME-CHIEF MEDICAL EXAMINER	3,340	46,903
CPC-COMMI FOR PUBLIC COUNSEL SVCS	28,781	277,956
CPF-CAMPAIGN & POL FIN	692	100,652
CPJ-CAPE & ISLANDS DISTRICT ATTY	2,019	27,358
CSC-CIVIL SERVICE COMM	-	-
CSW-COMM ON STATUS OF WOMEN	35	25,721
CTF-CHILDREN TRUST FUND	-	2,065
CTR- THE COMPTROLLER	(84)	(29,712)
DAA-DISTRICT ATTY ASSC	616	(3,173)
DAC-DISABLED PROTECTION COMM	1,267	3,121
DCC-DCC	-	-
DCP-CAP ASSET MGMT/MAINT	-	-
DCR-CONSERVATION & REC	-	-
DCR - RECEIVING	-	775,373
DEC-PUBLIC RECORDS SUPERVISOR	-	-
DES-DES	-	-
DFS- FIRE SVCS	29,810	183,230
DIA- IND ACCIDENTS	21,676	(5,611)
DLR- LABOR RELATIONS	-	-
DMH- MENTAL HEALTH	155,999	4,537,913
DMR- MENTAL RETARDATION	320,265	4,995,107
DOB- BANKS	6,818	75,810
DOC- CORRECTION	217,606	3,039,911
DOE- EDUCATION	26,353	359,574
DOI- INSURANCE	6,130	2,252,680
DOL- LABOR	-	-
DOR- REVENUE	415,448	1,586,387
DOS- STANDARDS	961	45,153
DOT- TRANSPORTATION*	1,051,501	3,780,346
DPH- PUBLIC HEALTH	150,366	2,558,755
DPS- PUBLIC SAFETY	7,058	218,657
DPU- PUBLIC UTILITIES	6,334	511,717
DSS- SOCIAL SERVICES	180,876	3,243,125
DYS- YOUTH SERVICES	39,359	726,074
EAS-EASTERN DISTRICT ATTY	6,003	37,560
EDU-EXECUTIVE OFFICE OF EDUCATION	6,363	48,434
EEC-EARLY EDU & CARE	25,791	624,817
EED-EXEC ECON DEV	49,074	208,086
EHS-EXEC HLTH & HUMAN SVCS	692,988	2,521,820
ELD- ELDER AFFAIRS	32,316	1,417,032
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	24,524
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-
ENE- ENERGY RESOURCES	3,341	46,840
ENV-EXEC ENV AFFAIRS	69,129	(96,018)
EOL- WORKFORCE DEV	(47,435)	2,316,381
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	12,503	250,907
EQA-EDU QUALITY & ACCOUNTABILITY	-	-
EQE- ENV PROTECTION	(108,583)	1,101,417
ETH-ST ETHICS COMM	1,015	87,972
FRC-FRAMINGHAM ST COLLEGE	65,370	264,254
FSC-FITCHBURG ST COLLEGE	26,740	146,315
FWE- FISH AND GAME	19,773	150,335
GCC-GREENFIELD COMM COLLEGE	(8,818)	5,381
GCN-GOVERNORS COUNCIL	292	1,455
GIC-GROUP INSURANCE COMM	2,557	448,712
GOV-GOVERNORS OFC	2,668	1,125,612

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DEPARTMENT	TRE-TREASURER 2017 Net Projected + Roll Forward	TOTAL 2017 Fixed Cost
HCC-HOLYOKE COMM COLLEGE	26,157	137,225
HCF-HLTH CARE FIN & POLICY	9,137	62,324
HED-PERSONAL ADMIN	-	-
HLV-SOLDIERS' HOME IN HOLYOKE	11,414	95,966
HOU-HOUSE OF REPS	21,483	3,393,713
HPC-HEALTH POLICY COMM	3,673	45,635
HRD-HUMAN RESOURCES DIV	-	-
HSD-SHERIFF DEPT HAMPSHIRE	7,170	51,264
HST-HLTH CARE SECURITY TRUST	(2)	(668)
IGO- INSPECTOR GENERAL	2,569	140,794
ITD-INFORMATION TECHNOLOGY DIV	60,610	865,494
JLM-JOINT LABOR MGMT COMM	-	-
LEG-JOINT LEG EXP	1,682	15,493
LIB-GEORGE FINGOLD LIBRARY	416	7,449
LOT-LOTTERY COMM	17,945	201,998
LRC-LABOR RELATIONS COMM	-	6,132
MAC-MASS AERONAUTICS COMM	-	-
MAS-MASSASOIT COMM COLLEGE	36,688	246,215
MBC-MASS BAY COMM COLLEGE	8,043	61,028
MCA-MASS COLLEGE OF ART	28,183	192,430
MCB-MASS COMM FOR THE BLIND	7,015	89,677
MCC-MIDDLESEX COMM COLLEGE	25,836	193,305
MCD-COMM FOR THE DEAF	2,006	(12,913)
MGC-MASSACHUSETTS GAMING COMMISSION	4,691	81,456
MHC-MASS HISTORICAL COMMISSION	-	(1,692)
MHL-MENTAL HLTH LEGAL ADVISORS	443	-2,075
MID-WORCESTER (MIDDLE) DISTRICT ATTY	5,961	27,098
MIL-MILITARY DIV	18,856	326,039
MMA-MASS MARITIME ACADEMY	20,330	166,664
MMP-MASS MKTING PARTNERSHIP	1,341	14,986
MRB-MERIT RATING BRD	-	-
MRC-MASS REHAB COMM	42,393	(813,138)
MWC-MT WACHUSETT COMM COLLEGE	24,523	239,541
NAC-MASS COLLEGE OF LIBERAL ARTS	21,267	135,105
NEC-NORTHERN ESSEX COMM COLLEGE	(828)	74,313
NFK-NORFOLK DISTRICT ATTY	4,949	41,874
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	9,384	77,153
NSC-NORTH SHORE COMM COLLEGE	40,012	190,757
NSD-SHERIFF DEPT NANTUCKET	123	377
NWD-NORTHWESTERN DISTRICT ATTY	3,130	24,802
OCD- HOUSING & COMM DEV	84,724	827,166
OHA-MASS OFC ON DISABILITY	491	72,646
ORI-OF FOR REFUGEES AND IMMIGRANTS	1,089	28,215
OSC-COMPTROLLER	-	-
OSD-OPERATIONAL SVCS	-	-
OST- THE ST TREASURER	-	(19,055)
PAR-PAROLE BRD	8,237	71,463
PER-PUBLIC EMPLOYEE RETIRE ADMIN	3,814	133,710
PLY-PLYMOUTH DISTRICT ATTY	5,046	31,535
POL- ST POLICE	-	-
POLICE - RECEIVING	-	1,364,365
PRM-PENSION RESERVES BOARD	-	8,132
QCC-QUINSIGAMOND COMM COLLEGE	39,425	225,666
RCC-ROXBURY COMM COLLEGE	13,213	202,189
REG- PROF LICENSURE	4,608	112,456
RGT-BRD OF HIGHER ED	3,402	133,071
RMV-REGISTRY OF MOTOR VEHICLES	-	-
SAO-ST AUDITORS OFC	10,558	329,209
SCA- CONSUMER AFFAIRS & BUS REG	922	16,192
SDA-SHERIFFS DEPT ASSC	127	2,296
SDB-SHERIFF DEPT BERKSHIRE	9,473	67,557
SDC-SHERIFF DEPT BARNSTABLE	13,830	228,828
SDD-SHERIFF DEPT DUKES	1,812	5,717
SDE-SHERIFF DEPT ESSEX	29,389	239,850
SDF-SHERIFF DEPT FRANKLIN	7,186	61,858
SDH-SHERIFF DEPT HAMPDEN	41,817	281,864
SDM-SHERIFF DEPT MIDDLESEX	28,896	320,187
SDN-SHERIFF DEPT NORFOLK	13,906	156,766
SDNA-SHERIFF DEPT NANTUCKET	-	-
SDP-SHERIFF DEPT PLYMOUTH	24,484	192,546
SDS-SHERIFF DEPT SUFFOLK	42,265	341,637
SDW-SHERIFF DEPT WORCESTER	21,868	138,478
SEA- BUSINESS & TECH	1,418	8,231
SEC-SECRETARY OF ST	22,611	700,018
SEN-SENATE	11,080	2,135,154
SJC-SUPREME JUDICIAL COURT	4,187	18,917
SOR-SEX OFFENDER REGISTRY	1,675	329,488
SRB-ST RECLAMATION BRD	5,717	63,397
SRC-ST RACING COMM	-	(52,803)
SSA-SALEM ST COLLEGE	86,032	466,248
STC-SPRINGFIELD TECH COMM COLLEGE	23,143	85,682
SUF-SUFFOLK DISTRICT ATTY	10,448	35,705
TAC- TELECOM & CABLE	758	7,187
TRB-TEACHERS RETIREMENT BRD	673,484	726,912
TRC-TRIAL COURT	259,270	1,975,746
TRE-TREASURER	-	-
TRP-EXEC TRANSPORTATION	-	-
UMS-UNIVERSITY OF MASS SYSTEM	53,473	1,732,592
VET- VETERANS SVCS	3,165	64,231

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DEPARTMENT	TRE-TREASURER 2017 Net Projected <u>+ Roll Forward</u>	TOTAL 2017 Fixed Cost
VWA-VICTIM & WITNESS ASSIST BRD	1,285	31,096
WEL- TRANSITIONAL ASSIST	65,967	592,335
WES-WESTERN DISTRICT ATTY	4,956	28,553
WOR-WORCESTER ST COLLEGE	29,293	148,932
WPA-WATER POLLUTE ABATEMENT	(420)	(419)
WSC-WESTFIELD ST COLLEGE	39,368	202,587
OTHER	(202,148)	17,427,309
ARRA	-	(973,763)
Total	<u>\$ 5,640,122</u>	<u>\$ 79,901,129</u>