



Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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WILLIAM McNAMARA
COMPTROLLER

MEMORANDUM

To: Chief Fiscal Officers
From: Howard Merkwitz, Deputy Comptroller
Date: August 10, 2020
Subject: Federal Approval of Allocated and Billed Costs for FY2019

Comptroller Memo FY#2021-06

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 FY2019 SWCAP has been reviewed and approved by the federal Department of Health and Human Services, Division of Cost Allocation (DCA). The FY2020 and FY2021 SWCAPs are currently under review by the federal government and will be posted when they are approved.

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 FY2021. 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 FY2021 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 Kristin Lacroix, Chief Accounting Officer at (617) 973-2680.

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 10, 2020

FILING REF.: The preceding
Agreement was dated 10/03/2019

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 6/30/2019 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. 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
 13. Training Program Administrative Chargeback
 14. HR Modernization
 15. 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 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 cost 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/Locality

DEPARTMENT OF HEALTH&HUMAN SERVICES
(AGENCY)

(Signature)

(Signature)

Howard Merkowitz

Darryl W. Mayes

(Name)

(Name)

Deputy Comptroller

Deputy Director, Cost Allocation
Services

(Title)

(Title)

March 13, 2020

March 10, 2020

(Date)

(Date)

HHS Representative: A. Sugrim-Singh

Telephone: 212-264-2069

ADDENDUM TO RATE AGREEMENTMarch 10, 2020**Agreement Reference Date****INSTITUTION:** Commonwealth of Massachusetts**ADDRESS:** Boston, MA 02108FRINGE 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	7/1/18	6/30/19	34.89%	All	Regular Employees
FIXED	7/1/18	6/30/19	41.14%	All	Uniformed Employees
FIXED	7/1/18	6/30/19	1.73%	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

March 10, 2020
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 1.73% 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>07/01/18-06/30/19</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,	17.00
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 2019

Exhibit A

DEPARTMENT	BUILDING DEPRECIATION		EQUIP & SOFTWARE DEPREC		AGO-ATTY GENERAL OFC		ANF-EXEC OFC ADMIN & FIN	
	2019 Net Projected		2019 Net Projected		2019 Net Projected		2019 Net Projected	
		+ Roll Forward		+ Roll Forward		+ Roll Forward		+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$	-	\$	-	\$	-	\$	-
ADD-DEV DISABILITIES CNCL	-	-	-	1,708	-	-	-	702
AGO-ATTY GENERAL OFC	-	-	-	-	-	-	-	-
AGR-AG. RESOURCES	-	-	-	15,591	-	130,806	-	12,865
ALA-ADMIN LAW APPEALS DIV	-	-	-	2,781	-	33,800	-	7,435
ANF-EXEC OFC ADMIN & FIN	-	-	-	-	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-	-	-	-	1,084,784
APC-APPEALS COURT	-	-	-	8,725	-	(14,517)	-	7,618
ART-MASS CULTURAL CNCL	-	-	-	4,722	-	-	-	2,389
ATB-APPELLATE TAX BRD	-	-	-	1,492	-	-	-	4,116
BBE-BRD OF BAR EXAMINERS	-	-	-	1,103	-	(5,849)	-	794
BCA-BRD CONCILIATION & ARB	-	-	-	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	32,731	-	23,951	-	10,466
BER-BERKSHIRE DISTRICT ATTY	-	-	-	4,332	-	22,510	-	3,042
BHC-BUNKER HILL COMM COLLEGE	-	-	-	92,655	-	(5,849)	-	33,632
BLC-BRD OF LIB COMMERS	-	-	-	2,757	-	-	-	3,362
BRC-BRISTOL COMM COLLEGE	-	-	-	53,166	-	(5,849)	-	24,525
BRI-BRISTOL DISTRICT ATTY	-	-	-	8,004	-	-	-	6,535
BSB-BUR OF ST BLDGS	-	-	-	-	-	-	-	-
BSC-BRIDGEWATER ST COLLEGE	-	-	-	114,204	-	33,764	-	64,189
BSD-SHERIFF DEPT BRISTOL	-	-	-	35,051	-	151,729	-	21,861
CAD-COMM AGAINST DISCRIMINATION	-	-	-	5,475	-	33,014	-	4,025
CCC-CAPE COD COMM COLLEGE	-	-	-	21,030	-	(110,281)	-	10,801
CDA-EMERGENCY MGMT AGENCY	-	-	-	15,328	-	(5,849)	-	4,484
CHE-SOLDIERS' HOME IN MASS	-	-	-	30,215	-	11,248	-	14,012
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	11,242	-	(30,306)	-	3,110
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	530	-	-	-	485
CJT-MUN POLICE TRAIN COMM	-	-	-	27,084	-	-	-	3,260
CME-CHIEF MEDICAL EXAMINER	-	-	-	15,627	-	18,323	-	7,085
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	115,306	-	(8,814)	-	36,877
CPF-CAMPAIGN & POL FIN	-	-	-	1,353	-	3,644	-	937
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	3,366	-	5,626	-	3,028
CSC-CIVIL SERVICE COMM	-	-	-	-	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	264	-	116	-	-	-	-	80
CTF-CHILDREN TRUST FUND	-	-	-	-	-	-	-	-
CTR - THE COMPTROLLER	-	-	-	-	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	1,281	-	-	-	1,653
DAC-DISABLED PROTECTION COMM	-	-	-	2,420	-	(1,982)	-	2,176
DCC-DCC	-	-	-	-	-	-	-	-
DCP-CAP ASSET MGMT/MAINT	-	-	-	-	-	-	-	-
DCR-CONSERVATION & REC	-	-	-	-	-	-	-	-
DCR - RECEIVING	-	-	-	-	-	-	-	-
DEC-PUBLIC RECORDS SUPERVISOR	-	-	-	-	-	-	-	-
DES-DES	-	-	-	6	-	-	-	-
DFS- FIRE SVCS	-	-	-	44,388	-	8,966	-	8,862
DIA- IND ACCIDENTS	-	-	-	2	-	90,128	-	-
DLR- LABOR RELATIONS	-	-	-	-	-	-	-	-
DMH- MENTAL HEALTH	37,748	-	276,711	-	89,351	-	404,582	
DMR- MENTAL RETARDATION	-	-	616,699	-	89,401	-	987,468	
DOB- BANKS	-	-	12,259	-	8,663	-	9,936	
DOC- CORRECTION	-	-	390,319	-	320,609	-	290,496	
DOE- EDUCATION	-	-	83,191	-	79,573	-	58,975	
DOI- INSURANCE	-	-	12,982	-	2,491,213	-	8,897	
DOL- LABOR	-	-	-	-	-	-	-	
DOR- REVENUE	398	-	175,527	-	149,669	-	235,558	
DOS- STANDARDS	-	-	1,767	-	-	-	703	
DOT-TRANSPORTATION	-	-	488,176	-	450,928	-	379,422	
DPH- PUBLIC HEALTH	-	-	310,264	-	211,214	-	474,577	
DPS- PUBLIC SAFETY	-	-	21,988	-	(18,375)	-	4,330	
DPU- PUBLIC UTILITIES	-	-	12,381	-	868,691	-	11,441	
DPW-MASS HIGHWAY DEPT	-	-	2	-	-	-	-	
DSS- SOCIAL SERVICES	-	-	573,103	-	500,072	-	529,814	
DYS- YOUTH SERVICES	-	-	77,289	-	2,981	-	86,606	
EAS-EASTERN DISTRICT ATTY	-	-	11,826	-	-	-	7,241	
EDU-EXECUTIVE OFFICE OF EDUCATION	-	-	8,228	-	9,043	-	9,548	
EEC- EARLY EDU & CARE	-	-	28,170	-	25,639	-	107,787	
EED-EXEC ECON DEV	-	-	5,135	-	27,818	-	1,097	
EHS-EXEC HLTH & HUMAN SVCS	-	-	743,252	-	307,062	-	262,965	
ELD- ELDER AFFAIRS	-	-	133,695	-	9,266	-	258,782	
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	-	-	
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-	-	-	-	-	-	
ENE- ENERGY RESOURCES	-	-	5,005	-	3,644	-	4,270	
ENV-EXEC ENV AFFAIRS	-	-	49,503	-	118,905	-	29,638	
EOL- WORKFORCE DEV	34,473	-	134,780	-	(7,635)	-	48,193	
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	22,950	-	102,208	-	26,108	
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-	-	-	
EQE- ENV PROTECTION	-	-	82,629	-	2,077,328	-	41,721	
ETH-ST ETHICS COMM	-	-	1,960	-	(2,205)	-	1,076	
FRC-FRAMINGHAM ST COLLEGE	-	-	101,628	-	-	-	46,096	
FSC-FITCHBURG ST COLLEGE	-	-	64,054	-	11,248	-	28,955	
FWE- FISH AND GAME	-	-	28,547	-	53,683	-	18,281	
GCC-GREENFIELD COMM COLLEGE	-	-	21,524	-	39,167	-	9,694	
GCN-GOVERNORS COUNCIL	-	-	394	-	11,248	-	231	
GIC-GROUP INSURANCE COMM	-	3,235	6,264	-	10,711	-	8,577	
GOV-GOVERNORS OFC	-	357,309	4,990	-	42,311	-	4,044	

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2019

DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward
HCC-HOLYOKE COMM COLLEGE	-	67,461	(5,849)	22,125
HC-F HLTH CARE FIN & POLICY	-	11,944	-	10,762
HED-PERSONAL ADMIN	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	25,199	11,248	13,305
HOU-HOUSE OF REPS	1,103,911	42,397	5,626	24,892
HPC-HEALTH POLICY COMM	-	3,809	3,330	6,793
HRD-HUMAN RESOURCES DIV	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	14,964	-	8,654
HST-HLTH CARE SECURITY TRUST	-	33	-	27
IGO-INSPECTOR GENERAL	-	4,909	11,248	2,383
ITD-INFORMATION TECHNOLOGY DIV	7,660	39,418	(5,849)	163,035
JLM-JOINT LABOR MGMT COMM	-	-	-	-
LEG-JOINT LEG EXP	-	2,088	-	6,393
LIB-GEORGE FINGOLD LIBRARY	-	947	-	1,845
LOT-LOTTERY COMM	-	35,511	-	38,157
LRC-LABOR RELATIONS COMM	-	-	-	-
MAC-MASS AERONAUTICS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	60,074	(5,849)	22,622
MBC-MASS BAY COMM COLLEGE	-	62,848	22,510	13,719
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	2,830	-	79,548
MCA-MASS COLLEGE OF ART	-	61,592	(6,299)	22,129
MCB-MASS COMM FOR THE BLIND	-	21,322	11,248	16,488
MCC-MIDDLESEX COMM COLLEGE	-	52,941	(5,849)	25,958
MCD-COMM FOR THE DEAF	-	6,942	-	3,355
MGC-MASSACHUSETTS GAMING COMMISSION	-	7,973	4,796	11,989
MHC-MASS HISTORICAL COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	1,063	-	1,052
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	9,124	20,528	8,632
MIL-MILITARY DIV	-	54,257	(4,187)	15,749
MMA-MASS MARITIME ACADEMY	-	38,117	-	14,623
MMP-MASS MKTG PARTNERSHIP	-	2,040	-	(1,506)
MRB-MERIT RATING BRD	-	-	-	-
MRC-MASS REHAB COMM	-	331,046	20,088	93,850
MWC-MT WACHUSETT COMM COLLEGE	-	31,389	-	16,425
NAC-MASS COLLEGE OF LIBERAL ARTS	-	38,653	-	15,131
NEC-NORTHERN ESSEX COMM COLLEGE	-	44,152	(1,982)	20,539
NFK-NORFOLK DISTRICT ATTY	-	6,958	5,399	7,027
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	12,673	5,176	10,870
NSC-NORTH SHORE COMM COLLEGE	-	61,155	-	20,270
NSD-SHERIFF DEPT NANTUCKET	-	311	-	256
NWD-NORTHWESTERN DISTRICT ATTY	-	6,669	-	4,324
OCA-OFFICE OF CHILD ADVOCATE	-	176	-	706
OCD-HOUSING & COMM DEV	-	33,697	197,583	101,575
OHA-MASS OFC ON DISABILITY	-	1,301	(450)	1,714
ORI-OFCE FOR REFUGEES AND IMMIGRANTS	-	20,932	-	2,668
OSC-COMPTROLLER	-	-	-	-
OSD-OPERATIONAL SVCS	-	-	-	-
OST-THE ST TREASURER	-	296	-	-
PAR-PAROLE BRD	-	15,165	16,438	8,741
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	6,285	37,813	13,450
PLY-PLYMOUTH DISTRICT ATTY	-	10,657	22,510	7,464
POL-ST POLICE	-	-	-	-
POLICE-RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	66,015	7,284	25,111
RCC-ROXBURY COMM COLLEGE	-	26,096	10,812	9,793
REG-PROF LICENSURE	-	15,331	418,734	10,825
RGT-BRD OF HIGHER ED	-	8,533	(82,399)	3,671
RMV-REGISTRY OF MOTOR VEHICLES	-	-	-	-
SAO-ST AUDITORS OFC	22,224	16,397	(6,072)	11,666
SCA-CONSUMER AFFAIRS & BUS REG	-	2,322	14,608	1,219
SDA-SHERIFFS DEPT ASSC	-	266	-	185
SDB-SHERIFF DEPT BERKSHIRE	-	12,608	5,399	10,862
SDC-SHERIFF DEPT BARNSTABLE	-	26,201	22,510	17,449
SDD-SHERIFF DEPT DUKES	-	3,167	11,248	1,854
SDE-SHERIFF DEPT ESSEX	-	47,266	32,878	31,483
SDF-SHERIFF DEPT FRANKLIN	-	10,662	44,578	8,410
SDH-SHERIFF DEPT HAMPDEN	-	56,059	5,399	46,080
SDM-SHERIFF DEPT MIDDLESEX	-	54,987	54,946	39,425
SDN-SHERIFF DEPT NORFOLK	-	19,983	38,290	17,741
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	33,564	67,096	28,348
SDS-SHERIFF DEPT SUFFOLK	-	55,925	55,086	53,705
SDW-SHERIFF DEPT WORCESTER	-	40,171	16,661	25,773
SEA-BUSINESS & TECH	-	1,568	-	286
SEC-SECRETARY OF ST	36,338	34,751	113,188	27,573
SEN-SENATE	693,994	21,330	(2,205)	11,809
SJC-SUPREME JUDICIAL COURT	-	7,271	9,266	7,458
SOR-SEX OFFENDER REGISTRY	-	3,602	86,234	2,978
SRB-ST RECLAMATION BRD	-	14,555	-	5,392
SRC-ST RACING COMM	-	-	-	-
SSA-SALEM ST COLLEGE	-	112,303	(6,299)	57,550
STC-SPRINGFIELD TECH COMM COLLEGE	-	74,690	22,510	21,253
SUF-SUFFOLK DISTRICT ATTY	-	19,657	50,427	12,987
TAC-TELECOM & CABLE	-	1,893	3,644	1,488
TRB-TEACHERS RETIREMENT BRD	-	7,530	27,854	15,144
TRC-TRIAL COURT	-	484,856	(219,717)	378,632

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Fixed Costs For Fiscal Year 2019

DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPREC	AGO-ATTY GENERAL OFC	ANF-EXEC OFC ADMIN & FIN
	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward
TRE-TREASURER	-	-	-	-
TRP-EXEC TRANSPORTATION	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	3,511	381,499	261,520
VET- VETERANS SVCS	-	24,369	3,644	6,922
VWA-VICTIM & WITNESS ASSIST BRD	-	3,249	-	14,797
WEL- TRANSITIONAL ASSIST	-	121,220	139,585	92,498
WES-WESTERN DISTRICT ATTY	-	9,952	11,248	7,519
WOR-WORCESTER ST COLLEGE	-	57,115	-	53,240
WPA-WATER POLLUTE ABATEMENT	-	2	-	-
WSC-WESTFIELD ST COLLEGE	-	55,552	(11,698)	41,287
OTHER	55,236	(77)	2,246,323	-
ARRA	-	-	-	(1,784)
Total	\$ 2,352,790	\$ 7,986,753	\$ 12,393,432	\$ 8,006,187

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2019

DEPARTMENT	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC
	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ 2,958	\$ -
ADD-DEV DISABILITIES CNCL	-	(1)	1,155	2,958	-
AGO-ATTY GENERAL OFC	-	-	-	-	-
AGR-AG. RESOURCES	-	52	19,790	2,958	-
ALA-ADMIN LAW APPEALS DIV	-	5	3,353	2,958	-
ANF-EXEC OFC ADMIN & FIN	-	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-	-
APC-APPEALS COURT	-	-	12,165	-	-
ART-MASS CULTURAL CNCL	-	-	3,716	2,958	-
ATB-APPELLATE TAX BRD	-	-	1,959	-	-
BBE-BRD OF BAR EXAMINERS	-	-	1,269	-	-
BCA-BRD CONCILIATION & ARB	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	20,256	144,156	-
BER-BERKSHIRE DISTRICT ATTY	-	-	4,847	2,958	-
BHC-BUNKER HILL COMM COLLEGE	-	-	63,238	119,976	-
BLC-BRD OF LIB COMMERS	-	-	5,128	2,958	-
BRC-BRISTOL COMM COLLEGE	-	-	43,765	61,615	-
BRI-BRISTOL DISTRICT ATTY	-	-	10,656	8,868	-
BSB-BUR OF ST BLDGS	-	-	-	-	-
BSC-BRIDGewater ST COLLEGE	-	-	111,767	34,849	-
BSD-SHERIFF DEPT BRISTOL	-	-	36,885	14,319	-
CAD-COMM AGAINST DISCRIMINATION	-	28	6,418	155,284	-
CCC-CAPE COD COMM COLLEGE	-	-	19,067	103,950	-
CDA-EMERGENCY MGMT AGENCY	-	58	7,379	6,491	-
CHE-SOLDIERS' HOME IN MASS	-	57	23,463	13,052	-
CHS-CRIM HISTORY SYSTEMS BRD	-	11	4,931	51,177	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	757	2,958	-
CJT-MUN POLICE TRAIN COMM	-	12	7,531	5,908	-
CME-CHIEF MEDICAL EXAMINER	-	39	10,940	6,723	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	59,896	70,923	-
CPF-CAMPAIGN & POL FIN	-	-	1,492	31,933	-
CPJ-CAPE & ISLANDS DISTRICT ATTY	-	-	4,834	2,842	-
CSC-CIVIL SERVICE COMM	-	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	122	15,577	-
CTF-CHILDREN TRUST FUND	-	-	-	2,958	-
CTR-THE COMPTROLLER	-	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	2,545	2,958	-
DAC-DISABLED PROTECTION COMM	-	4	3,410	2,958	-
DCC-DCC	-	-	-	-	-
DCP-CAP ASSET MGMT/MAINT	-	-	-	-	-
DCR-CONSERVATION & REC	-	-	-	-	-
DCR-RECEIVING	-	-	-	-	834,727
DEC-PUBLIC RECORDS SUPERVISOR	-	-	-	-	-
DES-DES	-	-	-	-	-
DFS-FIRE SVCS	-	38	17,208	3,170	-
DIA-IND ACCIDENTS	-	-	-	11,830	-
DLR-LABOR RELATIONS	-	-	-	-	-
DMH-MENTAL HEALTH	-	1,204	621,900	1,695,587	-
DMR-MENTAL RETARDATION	-	1,325	1,503,174	(206,506)	-
DOB-BANKS	-	6	15,887	8,868	-
DOC-CORRECTION	-	4,013	468,981	350,966	-
DOE-EDUCATION	-	82	92,432	12,649	-
DOI-INSURANCE	-	19	14,134	2,958	-
DOL-LABOR	-	-	-	-	-
DOR-REVENUE	-	1,111	131,940	616,716	-
DOS-STANDARDS	-	13	1,206	26,999	-
DOT-TRANSPORTATION	-	1,747	594,882	59,073	-
DPH-PUBLIC HEALTH	-	1,181	721,015	281,683	-
DPS-PUBLIC SAFETY	-	99	7,927	87,827	-
DPU-PUBLIC UTILITIES	-	66	17,891	2,958	-
DPW-MASS HIGHWAY DEPT	-	-	-	-	-
DSS-SOCIAL SERVICES	-	2,440	807,260	103,585	-
DYS-YOUTH SERVICES	-	602	134,781	120,749	-
EAS-EASTERN DISTRICT ATTY	-	-	11,815	5,908	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	54	15,297	26,382	-
EEC-EARLY EDU & CARE	-	118	162,417	174,083	-
EED-EXEC ECON DEV	-	11	2,479	145,723	-
EHS-EXEC HLTH & HUMAN SVCS	-	927	398,172	215,752	-
ELD-ELDER AFFAIRS	-	23	382,443	202,665	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	5,802	-
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-	-	-	-
ENE-ENERGY RESOURCES	-	(2)	6,847	(15,690)	-
ENV-EXEC ENV AFFAIRS	-	126	45,615	33,926	-
EOL-WORKFORCE DEV	-	970	83,849	(865,164)	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	78	40,117	88,299	-
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-
EQE-ENV PROTECTION	-	484	67,819	20,812	-
ETH-ST ETHICS COMM	-	-	1,777	56,105	-
FRF-FRAMINGHAM ST COLLEGE	-	-	80,950	162,814	-
FSC-FITCHBURG ST COLLEGE	-	-	49,242	(21,175)	-
FWE-FISH AND GAME	-	194	29,230	(3,139)	-
GCC-GREENFIELD COMM COLLEGE	-	-	17,521	1,972	-
GCN-GOVERNORS COUNCIL	-	-	391	-	-
GIC-GROUP INSURANCE COMM	-	28	5,085	191,644	-
GOV-GOVERNORS OFC	394,397	-	6,405	166,006	403,743

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2019

DEPARTMENT	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC
	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward	2019 Net Projected + Roll Forward
HCC-HOLYOKE COMM COLLEGE	-	-	42,389	16,293	-
HCF-HLTH CARE FIN & POLICY	-	66	17,288	5,908	-
HED-PERSONAL ADMIN	-	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	43	21,940	(2,974)	-
HOU-HOUSE OF REPS	1,218,546	-	41,023	503,743	1,247,372
HPC-HEALTH POLICY COMM	-	-	10,250	2,958	-
HRD-HUMAN RESOURCES DIV	-	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	14,146	9,798	-
HST-HLTH CARE SECURITY TRUST	-	-	44	-	-
IGO-INSPECTOR GENERAL	-	-	3,986	101,840	-
ITD-INFORMATION TECHNOLOGY DIV	-	75	166,839	1,005,095	-
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-
LEG-JOINT LEG EXP	-	-	9,582	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	852	-	-
LOT-LOTTERY COMM	-	-	59,883	25,040	-
LRC-LABOR RELATIONS COMM	-	-	-	2,958	-
MAC-MASS AERONAUTICS COMM	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	42,393	11,061	-
MBC-MASS BAY COMM COLLEGE	-	-	29,621	3,243	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	113,378	-	-
MCA-MASS COLLEGE OF ART	-	-	41,580	3,354	-
MCB-MASS COMM FOR THE BLIND	-	107	25,588	11,203	-
MCC-MIDDLESEX COMM COLLEGE	-	-	46,438	(6,667)	-
MCD-COMM FOR THE DEAF	-	(1)	5,366	2,958	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	18,071	5,908	-
MHC-MASS HISTORICAL COMMISSION	-	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	1,602	2,958	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	13,811	(106)	-
MIL-MILITARY DIV	-	100	27,967	157,648	-
MMA-MASS MARITIME ACADEMY	-	-	25,438	(53,279)	-
MMP-MASS MKTING PARTNERSHIP	-	2	(1,705)	-	-
MRB-MERIT RATING BRD	-	-	-	-	-
MRC-MASS REHAB COMM	-	571	145,021	79,899	-
MWC-MT WACHUSETT COMM COLLEGE	-	-	29,052	32,996	-
NAC-MASS COLLEGE OF LIBERAL ARTS	-	-	27,957	22,597	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	-	36,550	27,001	-
NFK-NORFOLK DISTRICT ATTY	-	-	11,280	(106)	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	-	17,834	8,766	-
NSC-NORTH SHORE COMM COLLEGE	-	-	39,077	33,557	-
NSD-SHERIFF DEPT NANTUCKET	-	-	402	2,958	-
NWD-NORTHWESTERN DISTRICT ATTY	-	-	6,947	(106)	-
OCA-OFFICE OF CHLD ADVOCATE	-	-	1,010	15,978	-
OCD-HOUSING & COMM DEV	-	138	155,066	-	-
OHA-MASS OFC ON DISABILITY	-	8	917	33,007	-
ORI-OF FOR REFUGEES AND IMMIGRANTS	-	-	4,143	2,958	-
OSC-COMPTROLLER	-	-	-	-	-
OSD-OPERATIONAL SVCS	-	-	-	-	-
OST- THE ST TREASURER	-	-	-	-	-
PAR-PAROLE BRD	-	134	14,585	17,746	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	8,359	2,958	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	11,896	(2,832)	-
POL- ST POLICE	-	-	-	-	-
POLICE - RECEIVING	-	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	2,958	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	46,763	57,509	-
RCC-ROXBURY COMM COLLEGE	-	-	16,932	(38,418)	-
REG- PROF LICENSURE	-	55	16,680	2,958	-
RGT-BRD OF HIGHER ED	-	-	6,095	82,676	-
RMV-REGISTRY OF MOTOR VEHICLES	-	-	-	-	-
SAO-ST AUDITORS OFC	24,532	-	18,888	158,765	25,112
SCA- CONSUMER AFFAIRS & BUS REG	-	2	2,001	-	-
SDA-SHERIFFS DEPT ASSC	-	-	298	2,958	-
SDB-SHERIFF DEPT BERKSHIRE	-	-	17,756	(634)	-
SDC-SHERIFF DEPT BARNSTABLE	-	-	28,199	(48,440)	-
SDD-SHERIFF DEPT DUKES	-	-	3,093	5,216	-
SDE-SHERIFF DEPT ESSEX	-	-	51,497	(1,617)	-
SDF-SHERIFF DEPT FRANKLIN	-	-	13,814	-	-
SDH-SHERIFF DEPT HAMPDEN	-	-	76,006	13,262	-
SDM-SHERIFF DEPT MIDDLESEX	-	-	63,727	(14,776)	-
SDN-SHERIFF DEPT NORFOLK	-	-	28,712	126,889	-
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	46,573	(393)	-
SDS-SHERIFF DEPT SUFFOLK	-	-	87,357	18,310	-
SDW-SHERIFF DEPT WORCESTER	-	-	41,647	13,953	-
SEA- BUSINESS & TECH	-	(2)	619	(3,066)	-
SEC-SECRETARY OF ST	40,107	-	45,105	340,183	41,059
SEN-SENATE	766,053	-	19,623	316,685	784,183
SJC-SUPREME JUDICIAL COURT	-	-	11,682	-	-
SOR-SEX OFFENDER REGISTRY	-	(1)	4,713	2,958	-
SRB-ST RECLAMATION BRD	-	(1)	9,110	29,584	-
SRC-ST RACING COMM	-	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	101,363	22,250	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	42,241	64,355	-
SUF-SUFFOLK DISTRICT ATTY	-	-	21,083	(6,238)	-
TAC- TELECOM & CABLE	-	10	2,357	2,958	-
TRB-TEACHERS RETIREMENT BRD	-	26	7,885	5,908	-
TRC-TRIAL COURT	-	-	606,912	1,213,087	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Fixed Costs For Fiscal Year 2019

DEPARTMENT	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC
	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected
	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>
TRE-TREASURER	-	-	-	-	-
TRP-EXEC TRANSPORTATION	-	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	396,329	702,741	-
VET- VETERANS SVCS	-	30	10,770	2,320	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	21,516	23,821	-
WEL- TRANSITIONAL ASSIST	-	1,126	148,206	82,855	-
WES-WESTERN DISTRICT ATTY	-	-	11,961	2,958	-
WOR-WORCESTER ST COLLEGE	-	-	84,416	41,443	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	68,490	35,268	-
OTHER	57,991	-	-	15,743,654	59,366
ARRA	-	-	-	-	-
Total	\$ 2,501,626	\$ 19,710	\$ 10,519,108	\$ 25,743,235	\$ 3,395,562

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2019

DEPARTMENT	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	TRE-TREASURER	TOTAL
	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -	\$ 2,958
ADD-DEV DISABILITIES CNCL	583	(623)	-	337	6,819
AGO-ATTY GENERAL OFC	-	-	-	-	-
AGR-AG. RESOURCES	5,558	(12,358)	-	4,404	179,666
ALA-ADMIN LAW APPEALS DIV	2,069	(3,435)	-	759	49,725
ANF-EXEC OFC ADMIN & FIN	-	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-	1,084,784
APC-APPEALS COURT	1,212	(2,833)	-	2,746	15,116
ART-MASS CULTURAL CNCL	283	(21,033)	-	691	(6,274)
ATB-APPELLATE TAX BRD	990	(5)	-	444	8,996
BBE-BRD OF BAR EXAMINERS	110	(7,175)	-	294	(9,454)
BCA-BRD CONCILIATION & ARB	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	6,967	(680)	-	15,113	252,960
BER-BERKSHIRE DISTRICT ATTY	556	(3,175)	-	1,220	36,290
BHC-BUNKER HILL COMM COLLEGE	19,272	(2,555)	-	38,758	359,127
BLC-BRD OF LIB COMMERS	216	(8,005)	-	2,896	9,312
BRC-BRISTOL COMM COLLEGE	10,444	(921)	-	21,330	208,075
BRI-BRISTOL DISTRICT ATTY	1,484	(3,484)	-	3,158	35,221
BSB-BUR OF ST BLDGS	-	-	-	-	-
BSC-BRIDGewater ST COLLEGE	24,393	265	-	49,117	432,548
BSD-SHERIFF DEPT BRISTOL	6,239	(35,113)	-	12,907	243,878
CAD-COMM AGAINST DISCRIMINATION	4,171	(3,571)	33,346	1,602	239,792
CCC-CAPE COD COMM COLLEGE	4,246	701	-	9,606	59,120
CDA-EMERGENCY MGMT AGENCY	5,275	(20,721)	-	2,247	14,692
CHE-SOLDIERS' HOME IN MASS	24,285	(580)	-	7,752	123,504
CHS-CRIM HISTORY SYSTEMS BRD	2,529	(720)	-	1,057	43,031
CJC-COMM ON JUDICIAL CONDUCT	58	(567)	-	143	4,364
CJT-MUN POLICE TRAIN COMM	9,756	(1,102)	-	7,257	59,706
CME-CHIEF MEDICAL EXAMINER	4,269	(9,914)	-	2,004	55,096
CPC-COMMI FOR PUBLIC COUNSEL SVCS	7,805	(47,229)	-	16,819	251,583
CPF-CAMPAIGN & POL FIN	170	(1,776)	9,018	380	47,151
CPI-CAPE & ISLANDS DISTRICT ATTY	558	(4,304)	-	1,221	17,171
CSC-CIVIL SERVICE COMM	-	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	5	(86)	2,838	20	18,936
CTF-CHILDREN TRUST FUND	-	-	-	-	2,958
CTR- THE COMPTROLLER	-	-	-	-	-
DAA-DISTRICT ATTY ASSC	281	(8,790)	-	326	254
DAC-DISABLED PROTECTION COMM	278	(2,133)	-	715	7,846
DCC-DCC	-	-	-	-	-
DCP-CAP ASSET MGMT/MAINT	-	-	-	-	-
DCR-CONSERVATION & REC	-	-	-	-	-
DCR - RECEIVING	-	-	-	-	834,727
DEC-PUBLIC RECORDS SUPERVISOR	-	-	-	-	-
DES-DES	-	-	-	-	6
DFS- FIRE SVCS	16,205	(4,389)	-	8,452	102,900
DIA- IND ACCIDENTS	-	-	-	12,028	113,988
DLR- LABOR RELATIONS	-	-	-	-	-
DMH- MENTAL HEALTH	212,911	(18,648)	408,114	93,725	3,823,185
DMR- MENTAL RETARDATION	418,915	6,346	-	191,774	3,608,596
DOB- BANKS	9,371	(2,351)	-	3,800	66,439
DOC- CORRECTION	345,973	(12,057)	-	125,379	2,284,679
DOE- EDUCATION	31,070	(10,826)	4,301	13,408	364,855
DOI- INSURANCE	7,448	(2,939)	-	3,218	2,537,930
DOL- LABOR	-	-	-	-	-
DOR- REVENUE	116,804	(31,568)	3,693	945,880	2,345,728
DOS- STANDARDS	1,310	232	5,267	432	37,929
DOT-TRANSPORTATION	293,331	5	-	932,828	3,200,392
DPH- PUBLIC HEALTH	197,308	(99,359)	-	95,368	2,193,251
DPS- PUBLIC SAFETY	9,992	(2,176)	17,909	3,418	132,939
DPU- PUBLIC UTILITIES	8,855	(14,633)	-	3,661	911,311
DPW-MASS HIGHWAY DEPT	-	-	-	-	2
DSS- SOCIAL SERVICES	222,723	(31,029)	-	103,651	2,811,619
DYS- YOUTH SERVICES	55,138	(15,499)	-	23,903	486,550
EAS-EASTERN DISTRICT ATTY	1,650	(3,939)	-	3,491	37,992
EDU-EXECUTIVE OFFICE OF EDUCATION	804	(13,206)	3,596	16,157	75,903
EEC- EARLY EDU & CARE	13,086	9,918	10,883	14,032	546,133
EED-EXEC ECON DEV	2,698	(11,442)	17,193	92,167	282,879
EHS-EXEC HLTH & HUMAN SVCS	97,410	(76,499)	43,143	315,832	2,308,016
ELD- ELDER AFFAIRS	2,974	(1,118)	43,661	20,045	1,052,436
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	5,802
ELW-EXEC OFC LABOR & WORKFORCE DEV	-	-	-	-	-
ENE- ENERGY RESOURCES	3,109	(283)	-	2,608	9,508
ENV-EXEC ENV AFFAIRS	17,649	(37,230)	-	7,675	265,807
EOL- WORKFORCE DEV	91,768	(56,417)	414,226	38,690	(82,267)
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	10,923	(44,697)	20,003	9,209	275,198
EQA-EDU QUALITY & ACCOUNTABILITY	-	-	-	-	-
EQE- ENV PROTECTION	47,423	(10,955)	-	26,314	2,353,575
ETH-ST ETHICS COMM	249	(4,640)	12,283	559	67,164
FRC-FRAMINGHAM ST COLLEGE	20,740	887	-	43,608	456,723
FSC-FITCHBURG ST COLLEGE	9,246	-	-	18,487	160,057
FWE- FISH AND GAME	19,055	(9,142)	-	15,532	152,241
GCC-GREENFIELD COMM COLLEGE	4,560	448	-	8,946	103,832
GCN-GOVERNORS COUNCIL	76	-	-	158	12,498
GIC-GROUP INSURANCE COMM	2,929	(44,867)	34,952	1,176	219,734
GOV-GOVERNORS OFC	637	(499)	-	1,343	1,380,686

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2019

DEPARTMENT	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	TRE-TREASURER	TOTAL
	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	
HCC-HOLYOKE COMM COLLEGE	13,775	(5,236)	-	26,624	177,582
HCF-HLTH CARE FIN & POLICY	7,696	(13,509)	-	3,506	43,661
HED-PERSONAL ADMIN	-	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	21,208	584	-	6,704	97,257
HOU-HOUSE OF REPS	6,250	(174)	-	13,181	4,206,767
HPC-HEALTH POLICY COMM	1,217	(3,715)	-	1,468	26,110
HRD-HUMAN RESOURCES DIV	-	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	1,895	(3,143)	-	4,078	50,392
HST-HLTH CARE SECURITY TRUST	-	(848)	-	(2)	(746)
IGO- INSPECTOR GENERAL	596	(6,039)	22,296	1,269	142,488
ITD-INFORMATION TECHNOLOGY DIV	23,852	(58,008)	137,641	38,477	1,518,235
JLM-JOINT LABOR MGMT COMM	-	-	-	-	-
LEG-JOINT LEG EXP	2,424	(254)	-	1,177	21,410
LIB-GEORGE FINGOLD LIBRARY	553	94	-	232	4,523
LOT-LOTTERY COMM	4,060	(16,605)	948	9,899	156,893
LRC-LABOR RELATIONS COMM	-	-	-	-	2,958
MAC-MASS AERONAUTICS COMM	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	12,551	1	-	24,228	167,081
MBC-MASS BAY COMM COLLEGE	13,201	534	-	24,793	170,469
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	7,800	203,556
MCA-MASS COLLEGE OF ART	12,700	(1,882)	-	24,600	157,774
MCB-MASS COMM FOR THE BLIND	1,243	(11,056)	956	4,131	81,230
MCC-MIDDLESEX COMM COLLEGE	11,033	(1,869)	-	21,531	143,516
MCD-COMM FOR THE DEAF	524	(21,510)	-	1,154	(1,212)
MGC-MASSACHUSETTS GAMING COMMISSION	1,661	(14,591)	-	2,246	38,053
MHC-MASS HISTORICAL COMMISSION	-	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	110	(1,324)	-	283	5,744
MID-WORCESTER (MIDDLE) DISTRICT ATTY	1,616	(9,672)	-	3,574	47,507
MIL-MILITARY DIV	26,196	2,531	-	14,166	294,427
MMA-MASS MARITIME ACADEMY	5,429	-	-	10,211	40,539
MMP-MASS MKTING PARTNERSHIP	1,013	(3,442)	-	110	(3,488)
MRB-MERIT RATING BRD	-	-	-	-	-
MRC-MASS REHAB COMM	53,707	(756,624)	-	26,491	(5,951)
MWC-MT WACHUSETT COMM COLLEGE	6,618	(1,532)	-	13,376	128,324
NAC-MASS COLLEGE OF LIBERAL ARTS	7,994	(3,321)	-	15,532	124,543
NEC-NORTHERN ESSEX COMM COLLEGE	8,712	(1,107)	-	17,334	151,199
NFK-NORFOLK DISTRICT ATTY	1,327	(6,167)	-	2,918	28,636
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	2,555	(4,932)	-	5,418	58,360
NSC-NORTH SHORE COMM COLLEGE	12,743	(167)	-	24,816	191,451
NSD-SHERIFF DEPT NANTUCKET	27	(1,022)	-	72	3,004
NWD-NORTHWESTERN DISTRICT ATTY	834	(847)	-	1,834	19,655
OCA-OFFICE OF CHILD ADVOCATE	-	(2,054)	2,178	66	18,060
OCD- HOUSING & COMM DEV	17,315	(61,682)	-	114,131	557,823
OHA-MASS OFC ON DISABILITY	669	(761)	7,223	1,060	44,688
ORI-OFc FOR REFUGEES AND IMMIGRANTS	990	(1,148)	-	506	31,049
OSC-COMPTROLLER	-	-	-	-	-
OSD-OPERATIONAL SVCS	-	-	-	-	-
OST- THE ST TREASURER	-	-	-	-	296
PAR-PAROLE BRD	13,132	(1,526)	-	4,363	88,778
PER-PUBLIC EMPLOYEE RETIRE ADMIN	1,229	(5,098)	-	1,393	66,389
PLY-PLYMOUTH DISTRICT ATTY	1,367	(10,866)	-	3,054	43,250
POL- ST POLICE	-	-	-	-	-
POLICE - RECEIVING	-	-	1,787,385	-	1,787,385
PRM-PENSION RESERVES BOARD	-	-	-	-	2,958
QCC-QUINSIGAMOND COMM COLLEGE	13,578	(1,496)	-	26,874	241,638
RCC-ROXBURY COMM COLLEGE	3,557	(585)	-	6,716	34,903
REG- PROF LICENSURE	7,036	(9,259)	-	3,134	465,494
RGT-BRD OF HIGHER ED	1,847	(1,832)	18,127	1,639	38,357
RMV-REGISTRY OF MOTOR VEHICLES	-	-	-	-	-
SAO-ST AUDITORS OFC	2,240	(5,297)	29,949	6,026	304,430
SCA- CONSUMER AFFAIRS & BUS REG	1,297	(589)	-	593	21,453
SDA-SHERIFFS DEPT ASSC	29	(932)	-	72	2,876
SDB-SHERIFF DEPT BERKSHIRE	2,379	(6,430)	-	5,080	47,020
SDC-SHERIFF DEPT BARNSTABLE	3,337	(6,902)	-	6,655	49,009
SDD-SHERIFF DEPT DUKES	494	(1,181)	-	1,068	24,959
SDE-SHERIFF DEPT ESSEX	6,622	(9,436)	-	13,900	172,593
SDF-SHERIFF DEPT FRANKLIN	1,883	(5,357)	-	3,969	77,959
SDH-SHERIFF DEPT HAMPDEN	11,052	(9,837)	-	23,393	221,414
SDM-SHERIFF DEPT MIDDLESEX	7,548	(3,682)	-	16,031	218,206
SDN-SHERIFF DEPT NORFOLK	3,416	(9,345)	-	8,915	234,601
SDNA-SHERIFF DEPT NANTUCKET	-	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	6,244	(10,823)	-	13,158	183,767
SDS-SHERIFF DEPT SUFFOLK	10,989	(2,828)	-	23,744	302,288
SDW-SHERIFF DEPT WORCESTER	5,651	(11,378)	-	11,558	144,036
SEA- BUSINESS & TECH	742	(234)	-	1,699	1,612
SEC-SECRETARY OF ST	6,080	(39,000)	67,325	13,575	726,284
SEN-SENATE	3,115	-	-	6,507	2,621,094
SJC-SUPREME JUDICIAL COURT	927	(4,931)	-	2,167	33,840
SOR-SEX OFFENDER REGISTRY	2,638	(734)	-	1,078	103,466
SRB-ST RECLAMATION BRD	3,975	(1,647)	-	3,358	64,326
SRC-ST RACING COMM	-	-	-	-	-
SSA-SALEM ST COLLEGE	23,330	-	-	46,626	357,123
STC-SPRINGFIELD TECH COMM COLLEGE	15,203	265	-	29,770	270,287
SUF-SUFFOLK DISTRICT ATTY	2,763	(14,009)	-	5,951	92,621
TAC- TELECOM & CABLE	186	(3,042)	-	515	10,009
TRB-TEACHERS RETIREMENT BRD	838	(9,243)	-	446,211	502,153
TRC-TRIAL COURT	403,378	(319,248)	28,225	159,466	2,735,591

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Fixed Costs For Fiscal Year 2019

DEPARTMENT	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	TRE-TREASURER	TOTAL
	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected	2019 Net Projected
	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	<u>+ Roll Forward</u>	
TRE-TREASURER	-	-	-	-	-
TRP-EXEC TRANSPORTATION	-	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	(8,297)	-	22,992	1,760,295
VET- VETERANS SVCS	3,417	1,364	-	1,720	54,556
VWA-VICTIM & WITNESS ASSIST BRD	344	(533)	5,218	1,558	69,970
WEL- TRANSITIONAL ASSIST	102,207	(10,565)	-	36,136	713,268
WES-WESTERN DISTRICT ATTY	1,341	(522)	-	3,001	47,458
WOR-WORCESTER ST COLLEGE	11,768	(510)	-	26,830	274,302
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	2
WSC-WESTFIELD ST COLLEGE	11,349	(504)	-	24,165	223,909
OTHER	-	16,389	278,207	-	18,457,089
ARRA	-	-	-	-	(1,784)
Total	\$ 3,421,224	\$ (2,264,671)	\$ 3,470,104	\$ 4,885,931	\$ 82,430,991