

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE/LOCALITY:
Commonwealth of Massachusetts
Boston, Massachusetts 02108

DATE: February 18, 2026

FILING REF.: The preceding
Agreement was dated 02/12/2026

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 6/30/2025 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
-

F. SPECIAL REMARKS:

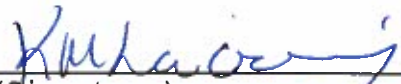
SEE ADDENDUM

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)

Olulola O. Oluborode
(Signature) Digitally signed
by Olulola O.
Oluborode-S
Date:

KRISTIN M. LACROIX
(Name)

e-S
(Signature) 2026.03.11
11:15:31 -04'00'
Olulola Oluborode
(Name)

Assistant Comptroller
(Title)

Acting Director, Cost Allocation
Services
(Title)

16 MARCH 2026
(Date)

February 18, 2026
(Date)

HHS Representative: Wanda Rayfield

Telephone: 214-767-5249

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.

ADDENDUM TO RATE AGREEMENT

February 18, 2026

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	7/1/24	6/30/25	43.44%	All	Regular Employees
FIXED	7/1/24	6/30/25	63.01%	All	Uniformed Employees
FIXED	7/1/24	6/30/25	1.62%	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

February 18, 2026
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 1.62% 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
- Paid Family and Medical Leave

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>07/01/24-06/30/25</u>
NAGE Unit 1,3,6	\$20.00
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	22.00
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 2025

DEPARTMENT	BUILDING DEPRECIATION 2025 Not Projected ± Roll Forward	EQUIP & SOFTWARE DEPREC 2025 Not Projected ± Roll Forward	HEALTH & WELFARE COSTS 2025 Not Projected ± Roll Forward	AUDIT COST FROM SAO 2025 Not Projected ± Roll Forward	AMF UNBILLED IT 2025 Not Projected ± Roll Forward	AGO-ATTY GENERAL OFC 2025 Not Projected ± Roll Forward
APC-ALCOHOLIC BEVERAGES CONTROL COMMISS	\$	\$	\$	\$	\$	\$ 10,112
ADD-DIV DISABILITIES CNCL	-	1,744	-	-	-	-
AGR-AG. RESOURCES	-	12,436	-	-	-	134,180
ALA-ADMIN LAW APPEALS DIV	-	1,064	-	-	-	11,436
AMP IT SWCAP COSTS	-	-	-	-	-	-
APC-APPEALS COURT	-	432	-	-	-	23,478
ART-MASS CULTURAL CNCL	-	9,414	-	-	-	-
ATB-APPELLATE TAX BND	-	87	-	-	-	-
BSE-BRD OF BAR EXAMINERS	-	674	-	-	-	26,915
BCC-BERKSHIRE COMM COLLEGE	-	726	-	-	-	6,938
BBB-BERKSHIRE DISTRICT ATTY	-	871	-	-	-	9,910
BHC-BURNING HILL COMM COLLEGE	-	4,326	-	-	-	22,463
BLC-BRD OF LIB COMMISSIONERS	-	1,433	-	-	-	-
BAC-BRISTOL COMM COLLEGE	-	4,368	-	-	-	13,614
BNS-BRISTOL DISTRICT ATTY	-	1,373	-	-	-	(2,829)
BSC-BROOKFIELD WATER ST COLLEGE	-	963	-	-	-	40,461
BSD-SHERIFF DEPT BRISTOL	-	4,846	-	-	-	18,296
CAD-COMM AGAINST DISCRIMINATION	76,116	947	-	-	-	8,317
CC-CAPE COD COMM COLLEGE	-	2,166	-	-	-	8,619
CDA-EMERGENCY SHERIFF AGENCY	-	19,344	-	-	-	(4,433)
CHS-SOLDIER'S HOME IN MALES	-	8,938	-	-	-	(4,362)
CHS-CHIA HISTORY SYSTEMS BRD	-	1,667	-	-	-	-
CC-COMM ON JUDICIAL CONDUCT	-	191	-	-	-	-
CJT-MASS POLICE TRAIN COMMA	-	1,868	-	-	-	-
CHS-CHIEF MEDICAL EXAMINER	-	16,868	-	-	-	26,033
CHS - CAMBRIDGE CONTROL COMMISSION	-	16,229	-	-	-	(1,650)
CPC-COMM FOR PUBLIC COUNSEL SVCS	-	64,822	-	-	-	2,404
CPF-CAMPAIN & POL FIN	-	233	-	-	-	-
CP-CAPE & ISLANDS DISTRICT ATTY	-	1,361	-	-	-	4,748
CSW-COMM ON STATUS OF WOMEN	8,719	368	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-	-	-
CSM-COASTAL ZONE MANAGEMENT	-	-	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	861	-	-	-	-
DAC-DISABLED PROTECTION COMMA	-	1,892	-	-	-	(4,433)
DOR - RECEIVING	-	-	-	-	-	-
DEP-DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	66,294
DES-DES	-	-	-	-	-	-
DPS-FIRE SVCS	-	7,779	-	-	-	3,299
DIA-IND ACCIDENTS	-	-	-	-	-	26,911
DLS-DEPT OF LABOR STANDARDS	-	-	-	-	-	16,634
DMM- MENTAL HEALTH	(64,618)	63,644	-	-	-	43,681
DMS- MENTAL RETARDATION	-	221,390	-	-	-	91,714
DOB- BANKS	-	862	-	-	-	4,748
DOC- CONSTRUCTION	-	33,188	-	-	-	639,788
DOE- EDUCATION	-	96,377	-	-	-	-
DOI- INSURANCE	-	2,888	-	-	-	2,821,421
DOH- REVENUE	(248)	64,279	-	-	-	126,466
DOB- STAMBOARDS	(9,160)	831	-	-	-	-
DOT-TRANSPORTATION	-	261,348	-	-	-	629,626
DPH- PUBLIC HEALTH	(2,832)	137,331	-	-	-	182,801
DPS- PUBLIC SAFETY	46,963	-	-	-	-	3,911
DPU- PUBLIC UTILITIES	-	1,647	-	-	-	2,903,868
DPW-MASS HIGHWAY DEPT	-	33	-	-	-	-
DES- SOCIAL SERVICES	-	642,343	-	-	-	8,946
DYS- YOUTH SERVICES	-	22,678	-	-	-	600,279
EAS-EASTERN DISTRICT ATTY	-	1,196	-	-	-	-
EPA-EXECUTIVE OFFICE OF EDUCATION	44,834	2,333	-	-	-	-
ERC- EARLY EDU & CARE	-	22,678	-	-	-	83,511
EED-ERIC ECON DEV	26,347	2,639	-	-	-	26,466
EHS-ERIC MATH & HUMAN SVCS	724,913	1,626,006	-	-	-	18,787
ELE- ELDER AFFAIRS	(73,829)	16,836	-	-	-	390,396
ELS-DIVISIONAL LAW ENFORCEMENT	-	-	-	-	-	6,646
ENE- ENERGY RESOURCES	-	-	-	-	-	4,676
ENV-ENV AFFAIRS	-	1,464	-	-	-	143
EXV-EXC DIV AFFAIRS	-	29,254	-	-	-	162,229
EFS-ERIC OFC PUB. SAFETY & HOMELAND SEC.	(66,199)	(86,211)	-	-	-	65,322
ESL- ENV PROTECTION	-	12,788	-	-	-	347,266
ETA-ET ETHICS COMMA	28,639	38,479	-	-	-	2,614,141
FSC-FRAMINGHAM ST COLLEGE	-	399	-	-	-	9,488
FSC-FITCHBURGH ST COLLEGE	-	4,644	-	-	-	(4,433)
FWS- FISH AND GAME	-	2,649	-	-	-	-
GC-GREENFIELD COMM COLLEGE	-	8,953	-	-	-	66,876
GOV-GOVERNORS COUNCIL	-	466	-	-	-	-
GOV-GROUP INSURANCE COMMA	-	16	-	-	-	-
GOV-GOVERNORS OFC	89,962	1,798	-	-	-	-
HCC-HOLYOKE COMM COLLEGE	(466,782)	(466)	-	-	-	167,266
HCF-HEALTH CARE FIN & POLICY	-	6,296	-	-	-	71
HLY-SOLDIER'S HOME IN HOLYOKE	-	1,637	-	-	-	-
HOU-HOUSE OF REPS	-	6,916	-	-	-	26,363
HPC-HEALTH POLICY COMMA	(1,288,782)	(179)	-	-	-	(18,663)
HSD-SHERIFF DEPT HAMPSHIRE	-	1,662	-	-	-	4,748
HST-HEALTH CARE SECURITY TRUST	-	3,672	-	-	-	-
HBO- INSPECTOR GENERAL	166,763	33	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	181,488	(614)	-	-	-	17,877
LEG-JOINT LEG EXP	-	6,263	-	-	(1,188)	8,938
LIB-GEORGE FINGOLD LIBRARY	-	(671)	-	-	-	-
	-	362	-	-	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2025

DEPARTMENT	BUILDING DEPRECIATION 2025 Net Projected ± Roll Forward	EQUIP & SOFTWARE DEPREC 2025 Net Projected ± Roll Forward	HEALTH & WELFARE COSTS 2025 Net Projected ± Roll Forward	AUDIT COST FROM BAO 2025 Net Projected ± Roll Forward	AMF UNBILLED IT 2025 Net Projected ± Roll Forward	AGO-ATTY GENERAL OFC 2025 Net Projected ± Roll Forward
LOT-LOTTERY COMM		90,869				(1,067)
LRC-LABOR RELATIONS COMM						
MAB-MASSASOIT COMM COLLEGE		3,126				
MBC-MASS BAY COMM COLLEGE		3,190				4,806
MFT-MASS BAY TRANSPORTATION AUTHORITY		34,837				(2,160)
MCA-MASS COLLEGE OF ART		3,770				4,506
MCS-MASS COMM FOR THE BLIND	2,182	10,842				2,412
MCC-ANDOLEX COMM COLLEGE		6,894				9,010
MCD-COMM FOR THE DEAF		18,311				
MBC-MASSACHUSETTS GAMING COMMISSION		8,143				
MHE-MENTAL HETH LBRAL ADVISORS		330				
MWD-WORCESTER (MIDDLE) DISTRICT ATTY		1,822				6,936
MIL-MILITARY DIV		12,800				4,906
MMA-MASS MARITIME ACADEMY		1,886				4,806
MMP-MASS MARINE PARTNERSHIP		1,832				
MIC-MASS INHAB COMM		262,104				13,883
MSC- MASS ST 811 DEPT						
MWC-MT WACHUSETT COMM COLLEGE		743				
MAC-MASS COLLEGE OF LIBERAL ARTS		1,710				8,938
MEC-NORTHEAST ESSEX COMM COLLEGE		4,490				
NEV-NORFOLK DISTRICT ATTY		1,267				(4,433)
NOS-NORFOLK (NORTHERN) DISTRICT ATTY		1,270				4,806
NSC-NORTH SHORE COMM COLLEGE		3,876				690
NSD-SHERIFF DEPT NANTUCKET		283				9,810
NWD-NORTHWESTERN DISTRICT ATTY		1,428				
OCA-OFFICE OF CHILD ADVOCATE	26,873	232				8,938
OCD- HOUSING & COMM DEV		22,863				
ONA-MASS OPC ON DISABILITY	16,488	325				119,636
ORC-OPC FOR REFUGEES AND HUMANITARIANS		56,822				4,806
OST- THE ST TREASURER		600				
PAP-PAROLE BRD		1,280				14,916
PER-PUBLIC EMPLOYEE RETIRE ADMIN		3,760				(16,168)
PLY-PLYMOUTH DISTRICT ATTY		2,823				22,600
POLICE - RECEIVING						16,783
PMA-PENSION RESERVES BOARD						
PST-PEACE OFFICER STANDARDS		361				
QCC-QUINSIGAMOND COMM COLLEGE		3,713				13,891
RCC-ROCKSBURY COMM COLLEGE		1,600				16,181
REG- PROF LICENSURE		3,776				17,840
REG-BRD OF REGISTERED	34,383	6,640				90,328
SAC-ST AUDITORS OFC	43,668	1,078				16,785
SBA-SMALL BUSINESS ADMINISTRATION		174				13,901
SCA- CONSUMER AFFAIRS & BUS REG		375				
SBA-SHERIFF DEPT ASSC		179				44,291
SDB-SHERIFF DEPT BEECHMERE		4,180				
SDC-SHERIFF DEPT BARNSTABLE		4,143				49,491
SDE-SHERIFF DEPT DUNES		1,267				26,968
SDF-SHERIFF DEPT ESSEX		4,844				
SOG-SHERIFF DEPT FRANKLIN		6,284				94,680
SOH-SHERIFF DEPT HAMPSHIRE		8,373				4,676
SOM-SHERIFF DEPT MIDDLESEX		6,713				83,340
SOP-SHERIFF DEPT NORFOLK		4,444				46,125
SOP-SHERIFF DEPT PLYMOUTH		6,677				16,891
SOP-SHERIFF DEPT SUFFOLK		3,060				82,783
SOW-SHERIFF DEPT WORCESTER		4,615				13,967
SEA- BUSINESS & TECH		176				97,906
SEC-SECRETARY OF ST	112,296	8,194				
SEN-SENATE	(796,894)	(263)				117,319
SJC-SUPREME JUDICIAL COURT		964				(1,796)
SMU- UMASS DARTMOUTH						88,682
SOR-SIX OFFENDERS REGISTRY		782				
SRS-ST RECLAMATION BRD		4,340				706,976
SBA-SALEM ST COLLEGE		6,183				
STC-SPRINGFIELD TECH COMM COLLEGE		4,116				71
SUF-SUFFOLK DISTRICT ATTY		1,721				34,722
TAC-TELECOM & CABLE		390				46,963
TRB-TEACHERS RETIREMENT BRD		1,260				
TRC-TRIAL COURT	64,426	61,391				90,180
UMS-UNIVERSITY OF MASS SYSTEM		3,462				262,672
VET- VETERANS SVCS		36,884				86,628
VWA-VICTIM & WITNESS ASSIST BRD	17,832	2,361				7,084
WEL- TRANSITIONAL ASSIST		19,233				
WES-WESTERN DISTRICT ATTY		1,829				26,187
WON-WORCESTER ST COLLEGE		3,300				
WPA-WATER POLLUTE ABATEMENT		14				4,806
WSC-WESTFIELD ST COLLEGE		3,997				9,010
MOTION VEHICLE REGMT						
OTHER	896,748	99				
Total	0 (266,621) 0	3,837,149 0	0	0	0	(1,188) 0 16,965,381

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2025

DEPARTMENT	AMF-EXEC OPC ADMIN & FN 2025 Not Projected ± Roll Forward	BSS-BUR OF ST BLDGS 2025 Not Projected ± Roll Forward	CSC-CIVIL SERVICE COMMI 2025 Not Projected ± Roll Forward	CTR-THE COMPTROLLER 2025 Not Projected ± Roll Forward	DCP-CAP ASSET MGMT/MAINT 2025 Not Projected ± Roll Forward	DCR-CONSERVATION & REC 2025 Not Projected ± Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISS	\$ -	\$ -	\$ -	\$ -	\$ 6,363	\$ -
ADD-DEV DISABILITIES CNCL	1,883	-	17	1,238	-	6,363
AGR-AG. RESOURCES	3,108	-	328	26,841	-	18,888
ALA-ADMIN LAW APPEALS DIV	6,486	-	31	4,887	-	6,363
AMF FT SWCAP COSTS	1,284,983	-	-	-	-	-
APC-APPEALS COURT	3,823	-	-	13,488	-	-
ART-MASS CULTURAL CNCL	2,271	-	4	6,935	-	6,363
ATB-APPREIATE TAX BRD	6,193	-	18	2,782	-	-
B&E-B&D OF BAR EXAMINERS	788	-	-	2,338	-	-
BCC-BENICHSHE COMM COLLEGE	6,178	-	-	21,388	-	181,628
BEB-BENICHSHE DISTRICT ATTY	1,684	-	-	6,784	-	6,363
BHC-BUNKER HILL COMM COLLEGE	34,888	-	-	188,688	-	38,888
BLC-BRD OF LB COMMISS	2,466	-	-	7,884	-	6,363
BRC-BRISTOL COMM COLLEGE	16,138	-	-	82,888	-	(83,371)
BW-BRISTOL DISTRICT ATTY	3,388	-	-	14,883	-	18,888
BSC-BRIDGWATER ST COLLEGE	73,112	-	-	188,611	-	(184,817)
BSD-SHERIFF DEPT BRISTOL	6,823	-	-	37,884	-	(7,883)
CAD-COMM ABANISH DISCRIMINATION	2,236	-	138	7,888	-	888,828
CCC-CAPE COD COMM COLLEGE	7,886	-	-	28,748	-	168,388
CDA-EMERGENCY MGMT AGENCY	(86,881)	-	383	(57,283)	-	11,882
CHE-GOLDEN HOME IN MASS	18,888	-	322	33,281	-	31,748
CHS-CHM HISTORY SYSTEMS BRD	1,884	-	81	6,281	-	1,828
CIC-COMM ON JUDICIAL CONDUCT	238	-	-	888	-	6,363
CJT-SAHN POLICE TRAIN COMMI	12,271	-	138	34,838	-	83,878
CMB-CHIEF MEDICAL EXAMMER	7,838	-	432	21,738	-	-
CMB- CAMRABS CONTROL COMMISSION	7,388	-	18	17,887	-	12,888
CPC-COMM FOR PUBLIC COUNSEL SVCS	28,881	-	-	98,818	-	112,887
CPY-CAMPANBY & POL RM	848	-	-	1,888	-	-
CPY-CAPE & ISLANDS DISTRICT ATTY	1,472	-	-	6,782	-	12,888
CPW-COMM ON STATUS OF WOMEN	878	-	-	1,812	-	8,888
CTY-CHILDREN TRUST FUND	-	-	-	-	-	6,363
CZM-COASTAL ZONE MANAGEMENT	-	-	-	-	-	12,888
DAA-DISTRICT ATTY ASSE	1,838	-	-	3,188	-	8,363
DAC-DISABLED PROTECTION COMMI	6,471	-	46	14,886	-	6,363
DCR - RECEIVING	-	-	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	3,148,784
DES-DES	-	-	-	-	-	-
DPS- FIRE SVCS	8,187	-	274	27,487	-	13,423
DPA- IND ACCIDENTS	-	-	-	-	-	28,212
DLS- DEPT OF LABOR STANDARDS	-	-	-	-	-	6,363
DMM- MENTAL HEALTH	388,418	-	6,888	874,888	-	4,387,228
DMM- MENTAL RETARDATION	778,838	-	6,188	2,888,734	-	334,883
DDB- B&MS	8,716	-	33	18,223	-	18,888
DOC- CORRECTION	113,883	-	18,344	488,887	-	288,883
DOE- EDUCATION	74,888	-	243	173,881	-	8,363
DOI- INSURANCE	3,873	-	86	13,947	-	6,363
DOH- REVENUE	238,388	-	4,874	174,813	-	312,851
DOS- STANDARDS	782	-	88	2,328	-	(27,888)
DOT-TRANSPORTATION	377,728	-	6,188	782,713	-	183,488
DPH- PUBLIC HEALTH	284,888	-	6,288	841,438	-	342,488
DPS- PUBLIC SAFETY	-	-	-	-	-	328,318
DPU- PUBLIC UTILITIES	6,428	-	447	23,483	-	6,363
DPM-MASS HIGHWAY DEPT	-	-	-	-	-	-
DES- SOCIAL SERVICES	227,837	-	18,811	888,828	-	228,888
DYS- YOUTH SERVICES	33,231	-	2,388	128,887	-	(68,791)
EAS-EASTERN DISTRICT ATTY	4,888	-	-	14,838	-	12,888
EDU-EXECUTIVE OFFICE OF EDUCATION	18,874	-	188	38,884	-	288,238
EEC-EARLY EDU & CARE	38,284	-	888	271,188	-	24,388
EEC-EXEC ECON DEV	7,832	-	28	18,148	-	282,388
EHS-EXEC HETH & HUMAN SVCS	234,282	-	4,234	883,188	-	4,431,774
ELD- ELDER AFFAIRS	282,888	-	183	814,818	-	(278,821)
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	88,822
ENE- ENEMY RESOURCES	1,418	-	53	7,887	-	-
ENV-EXEC ENV AFFAIRS	18,821	-	781	88,888	-	(8,822)
EWL- WORKFORCE DEV	32,484	-	3,318	184,182	-	(433,218)
EPS-EXEC OPC PUB. SAFETY & HOMELAND SEC.	38,841	-	434	87,174	-	33,842
EQE- ENV PROTECTION	34,888	-	2,222	187,888	-	31,884
ETH-ST ETHICS COMMI	1,878	-	-	3,287	-	287,778
FRC-FRAMMINGHAM ST COLLEGE	31,188	-	-	84,387	-	(43,388)
FSC-FITCHBURG ST COLLEGE	28,888	-	-	84,181	-	85,281
FWE- FISH AND GAME	9,827	-	881	34,228	-	6,363
GCC-GREZSFIELD COMM COLLEGE	6,838	-	-	28,888	-	(83,822)
GCH-GOVWORKERS COUNCIL	87	-	-	371	-	-
GIC-GRUOP INSURANCE COMMI	8,288	-	118	7,881	-	(188,441)
GOV-GOVERNORS OPC	(134)	781,487	-	4,883	-	888,388
HCC-HOLYOKE COMM COLLEGE	6,888	-	-	41,318	-	88,838
HCT-HETH CARE FIN & POLICY	7,438	-	288	28,878	-	(818)
HLY-GOLDEN HOME IN HOLYOKE	6,214	-	228	28,818	-	(8,838)
HOL-HOUSE OF REPS	18,888	2,187,812	-	66,737	3,888,188	1,828,838
HPC-HEALTH POLICY COMMI	16,831	-	-	8,813	-	6,363
HSD-SHERIFF DEPT HAMPSHIRE	4,884	-	-	18,148	-	88,778
HST-HETH CARE SECURITY TRUST	(82)	-	-	(18)	-	-
HSD- INSPECTOR GENERAL	1,888	-	-	7,487	-	888,882
ITD-INFORMATION TECHNOLOGY DIV	48,818	-	714	183,131	-	847,888
LEG-JOINT LEG EXP	2,284	-	-	8,278	-	-
LIB-GEORGE FINEGOLD LIBRARY	1,234	-	11	1,888	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2025

DEPARTMENT	AMF-EXEC OFC ADMIN & FIN 2025 Not Projected ± Roll Forward	BSS-BUR OF ST BLDGS 2025 Not Projected ± Roll Forward	CSC-CIVIL SERVICE COMM 2025 Not Projected ± Roll Forward	CTR-THE COMPTROLLER 2025 Not Projected ± Roll Forward	DCP-CAP ASSET MGMT/MAINT 2025 Not Projected ± Roll Forward	DCR-CONSERVATION & REC 2025 Not Projected ± Roll Forward
LOT-LOTTERY COMM	28,838	-	-	88,967	43,384	-
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOFT COMM COLLEGE	8,827	-	-	34,468	83,823	-
MBC-MASS BAY COMM COLLEGE	8,278	-	-	46,181	97,228	-
MST-MASS BAY TRANSPORTATION AUTHORITY	-	-	882	714,987	-	-
MCA-MASS COLLEGE OF ART	12,772	-	-	68,883	246	-
MCB-MASS COMM FOR THE BLIND	8,287	-	484	28,241	22,848	-
MCC-MIDDLESEX COMM COLLEGE	8,712	-	-	48,888	202,177	-
MCD-COMM FOR THE DEAF	4,748	-	4	11,188	8,283	-
MBC-MASSACHUSETTS GAMING COMMISSION	11,828	-	-	38,843	8,283	-
MWR-MENTAL HLTH LEGAL ADVISORS	1,864	-	-	2,878	8,283	-
MWD-WORCESTER (MIDDLE) DISTRICT ATTY	4,883	-	-	17,284	8,283	-
MIL-MILITARY DIV	1,818	-	442	38,783	288,823	-
MMA-MASS MARITIME ACADEMY	8,887	-	-	38,888	(138,888)	-
MMP-MASS MOUNTAIN PARTNERSHIP	(128)	-	(2)	2,888	-	-
MBC-MASS REHAB COMM	48,783	-	2,384	187,878	78,878	-
MED-MASS ST 911 DEPT	-	-	-	-	12,888	-
MHC-ART WACHUSETT COMM COLLEGE	18,888	-	-	46,732	88,888	-
MAC-MASS COLLEGE OF LIBERAL ARTS	8,842	-	-	22,188	187,174	-
MFC-NORTHERN ESSEX COMM COLLEGE	18,884	-	-	48,832	218,788	-
MFD-NORFOLK DISTRICT ATTY	4,228	-	-	14,218	8,283	-
MOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	8,287	-	-	22,828	18,888	-
MSC-NORTH SHORE COMM COLLEGE	18,284	-	-	88,888	224,888	-
MSD-SHERIFF DEPT MAHTUSETT	188	-	-	88	8,283	-
MWD-NORTHWESTERN DISTRICT ATTY	3,418	-	-	18,128	12,888	-
OCA-OFFICE OF CHILD ADVOCATE	2,742	-	-	8,128	122,128	-
ODD-HOUSING & COMM DEV	171,781	-	1,828	288,827	-	-
OMA-MASS OFC ON DISABILITY	2,287	-	27	1,473	122,288	-
ORI-OFIC FOR REFUGEES AND IMMIGRANTS	18,243	-	25	28,848	8,283	-
OST-THE ST TREASURER	-	-	-	-	-	-
PAB-PAROLE BOD	8,288	-	428	22,847	24,288	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	7,248	-	-	8,888	8,283	-
PLY-PLYMOUTH DISTRICT ATTY	2,887	-	-	12,848	8,283	-
POLICE - RECOVERING	-	-	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-	8,283	-
PIT-PEACE OFFICER STANDARDS	8,228	-	-	8,884	13,423	-
QCC-QUINCY COMM COLLEGE	28,888	-	-	72,821	188,888	-
RCC-ROCKWELL COMM COLLEGE	7,187	-	-	28,881	244,878	-
RES-PROF LICENSURE	8,847	-	882	38,882	8,283	-
RET-BOD OF RETIRE ED	2,713	-	-	8,283	288,847	-
SAD-ST AUDITORS OFC	4,278	43,828	-	18,888	282,347	17,007
SBA-SMALL BUSINESS ADMINISTRATION	2,887	-	(2)	7,228	-	-
SCA-CONSUMER AFFAIRS & BUS REG	828	-	28	3,188	8,283	-
SDB-SHERIFFS DEPT ASSC	222	-	8	847	13,423	-
SDB-SHERIFF DEPT BERKSHIRE	8,784	-	-	23,227	(8,841)	-
SDB-SHERIFF DEPT BARNSTABLE	7,784	-	-	28,423	(18,824)	-
SDB-SHERIFF DEPT DUKES	824	-	-	3,881	(3,181)	-
SDB-SHERIFF DEPT ESSEX	28,281	-	-	87,884	83,814	-
SDB-SHERIFF DEPT FRANKLIN	8,284	-	-	21,888	28,847	-
SDB-SHERIFF DEPT HAMPSHIRE	18,114	-	-	88,714	188,182	-
SDB-SHERIFF DEPT MIDDLESEX	18,888	-	-	88,812	88,288	-
SDB-SHERIFF DEPT NORFOLK	7,828	-	-	23,844	88,888	-
SDB-SHERIFF DEPT PLYMOUTH	2,888	-	-	48,284	28,881	-
SDB-SHERIFF DEPT SUFFOLK	21,788	-	-	88,111	18,228	-
SDB-SHERIFF DEPT WORCESTER	11,842	-	-	47,228	42,288	-
SEA-BUSINESS & TECH	288	-	-	1,122	-	-
SEC-SECRETARY OF ST	18,828	71,228	-	84,828	1,287,228	88,884
SEN-SENATE	8,247	1,282,227	-	27,881	1,881,788	1,188,817
SJC-SUPREME JUDICIAL COURT	4,718	-	-	14,828	-	-
SML-LMASH DARTMOUTH	-	-	-	-	8,283	-
SOR-SEX OFFENDER REGISTRY	1,878	-	18	8,478	8,283	-
SRS-ST RECLAMATION BOD	2,228	-	23	11,884	83,828	-
SEA-SALEM ST COLLEGE	28,888	-	-	118,887	288,882	-
STC-SPIRITFIELD TECH COMM COLLEGE	8,282	-	-	88,123	411,422	-
SUP-SUFFOLK DISTRICT ATTY	8,782	-	-	24,828	8,283	-
TAC-TELECOM & CABLE	822	-	88	2,787	8,283	-
TBS-TRACERS RETIREMENT BOD	18,177	-	73	18,887	12,888	-
TBC-TRIAL COURT	243,788	-	-	782,282	827,218	-
UAS-UNIVERSITY OF MASS SYSTEM	481,227	-	-	888,287	188,818	-
VET-VETERANS SVCS	18,828	-	278	23,882	8,283	-
VWA-VICTIM & WITNESS ASSIST 882	781	-	8	2,882	127,288	-
WEL-TRANSITIONAL ASSIST	88,822	-	8,887	288,817	127,822	-
WES-WESTERN DISTRICT ATTY	8,188	-	-	17,813	8,283	-
WOR-WORCESTER ST COLLEGE	14,888	-	-	82,418	272,888	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-	-
WSC-WESTFIELD ST COLLEGE	14,888	-	-	88,283	(88,884)	-
MOTOR VEHICLE MGMT	-	-	-	-	-	-
OTHER	-	182,124	-	-	21,483,488	87,883
Total	8,388,888	4,448,828	88,228	18,248,784	87,812,187	8,822,483

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2025

DEPARTMENT	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL. ST POLICE	BDO-SUPPLIER DIVERSITY OFFICE	TRE-TREASURER	TOTAL
	2025 Net Projected	2025 Net Projected	2025 Net Projected	2025 Net Projected	2025 Net Projected	2025 Net Projected
	± Roll Forward	± Roll Forward	± Roll Forward	± Roll Forward	± Roll Forward	
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,415
ADD-DEV DISABILITIES CNCL	2,984	140	-	7	334	14,361
AGR-AG. RESOURCES	28,417	(12,782)	-	1,187	4,383	218,983
ALA-ADMIN LAW APPEALS DIV	9,829	(3,876)	-	2,440	882	38,300
AMF IT SWCAP COSTS	-	-	-	-	-	1,254,983
APC-APPEALS COURT	16,443	(3,498)	-	-	2,097	88,887
ART-MASS CULTURAL CNCL	6,367	4,127	-	-	1,247	34,786
ATB-APPELLATE TAX BARD	6,763	823	-	9	879	18,288
BSE-BRD OF BAR EXAMINERS	3,080	(43,608)	-	-	621	(8,289)
BCC-BERKSHIRE COMM COLLEGE	34,128	(826)	-	-	9,864	273,494
BSR-BERKSHIRE DISTRICT ATTY	7,171	(8,748)	-	-	1,888	23,632
BWC-BUMBER HILL COMM COLLEGE	288,857	17,283	-	-	88,108	673,696
BUC-BRD OF US COMMERCE	2,786	(1,899)	-	-	9,348	27,084
BUC-BRISTOL COMM COLLEGE	86,886	4,284	-	-	19,238	136,134
BUR-BRISTOL DISTRICT ATTY	18,323	(10,887)	-	-	3,884	44,881
BSC-BRD@WATER ST COLLGE	371,644	17,180	-	-	81,643	688,000
BSD-SHERIFF DEPT BRISTOL	43,819	(42,848)	-	-	9,296	87,383
CAD-COMM AGAINST DISCRIMINATION	21,889	(22,888)	87,138	-	2,884	711,648
CCC-CAPE COD COMM COLLEGE	83,886	2,882	-	-	13,186	283,918
CDA-EMERGENCY MGMT AGENCY	28,282	(7,287)	-	48,243	(887)	(24,888)
CDE-GOLDEN HOME IN MASS	87,451	(1,789)	-	8,788	8,882	188,208
CHE-CHEM HISTORY SYSTEMS BRD	11,828	1,886	-	-	3,816	28,274
CIC-COMM ON JUDICIAL CONDUCT	884	284	-	-	182	8,488
CIT-MUN POLICE TRNG COMMI	134,873	(8,184)	-	1,148	18,743	238,883
CME-CHIEF MEDICAL EXAMINER	43,884	(8,828)	-	3,278	6,183	118,183
CMB-CANNABS CONTROL COMMISSION	18,828	(12,848)	-	-	3,847	88,488
CPC-COMM FOR PUBLIC COUNSEL SVCS	88,811	(88,828)	-	-	19,287	338,388
CPY-CAMPANER & POL FIN	1,722	(2,181)	-	-	414	1,712
CPY-CAPE & ISLANDS DISTRICT ATTY	8,388	(8,281)	-	-	1,887	24,487
CSW-COMM ON STATUS OF WOMEN	1,818	(4,888)	3,228	-	481	28,881
CTY-CHILDREN TRUST FUND	-	-	-	-	-	6,388
CS4-COASTAL ZONE MANAGEMENT	-	-	-	-	-	12,888
DAA-DISTRICT ATTY ASSC	1,788	(8,828)	-	-	386	7,883
DAC-DISABLED PROTECTION COMMI	18,281	(28,227)	-	1,743	3,848	18,888
DCA-RECYCLING	-	-	-	-	-	3,146,784
DEP-DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	88,284
DPS-DES	-	-	-	-	-	-
DPS-FIRE SVCS	77,488	(7,147)	-	8,848	12,828	181,884
DPA-IND ACCIDENTS	-	-	-	-	28,818	72,741
DLS-DEPT OF LABOR STANDARDS	-	-	-	-	-	16,327
DMM-MENTAL HEALTH	1,822,888	(188,814)	888,828	828,888	118,823	7,877,887
DMM-MENTAL RETARDATION	1,888,181	(347,818)	-	1,823,848	288,318	6,828,887
DOS-BANKS	42,884	888	-	414	4,188	87,888
DCC-CORRECTION	1,188,888	(88,888)	-	71,878	188,172	2,787,333
DDE-EDUCATION	121,884	(88,248)	-	28,314	18,821	438,828
DOI-INSURANCE	38,728	(3,448)	-	2,232	3,138	238,183
DOA-REVENUE	288,473	(48,848)	(1,883)	22,384	(1,888,821)	228,828
DOS-STANDARDS	6,111	382	(7,374)	28	644	(28,883)
DOT-TRANSPORTATION	1,173,348	(888,137)	-	1,381,878	1,838,186	8,281,343
DPH-PUBLIC HEALTH	878,348	(278,883)	(2,188)	882,138	112,448	3,112,118
DPS-PUBLIC SAFETY	-	-	34,278	-	-	422,848
DPW-PUBLIC UTILITIES	48,818	(8,883)	-	831	8,828	2,881,883
DPW-MASS HIGHWAY DEPT	-	-	-	-	-	33
DSS-SOCIAL SERVICES	1,138,284	(78,888)	-	418,818	133,724	2,718,827
DYS-YOUTH SERVICES	284,818	(8,288)	-	118,281	28,888	1,871,283
EAS-EASTERN DISTRICT ATTY	18,448	(8,711)	-	-	3,888	48,838
EDU-EXECUTIVE OFFICE OF EDUCATION	8,888	(24,188)	34,484	48,732	17,343	834,813
ESC-EARLY EDU & CARE	78,881	(188,178)	-	688,388	22,818	847,721
ESD-EXEC ECON DEV	14,838	(18,888)	28,481	6,887	72,418	487,828
ENS-EXEC HLTH & HUMAN SVCS	483,821	(188,878)	888,877	388,881	448,838	8,882,348
ELD-ELDER AFFAIRS	14,818	(188,878)	(88,488)	818,418	28,888	878,888
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	183,288
ENS-EMERGY RESOURCES	14,217	(8,827)	-	3,483	1,888	23,734
ENY-EXEC ENV AFFAIRS	88,888	(48,484)	-	28,882	21,838	34,824
EOL-WORKFORCE DEV	381,217	(83,888)	(888,888)	228,833	(174)	(284,418)
EPS-EXEC OPC PUL SAFETY & HOMELAND SEC.	88,878	(28,828)	-	82,888	18,811	874,188
EQB-ENV PROTECTION	283,888	(27,488)	-	12,481	28,818	3,443,883
ETH-ET ETHICS COMMI	3,283	(1,812)	21,848	-	788	273,248
FRC-FRAMMINGHAM ST COLLEGE	218,388	8,831	-	-	48,818	287,288
FSC-FITCHBURG ST COLLEGE	184,884	8,738	-	-	41,213	488,417
FWR-FISH AND GAME	88,178	(12,124)	-	13,388	18,813	228,817
GCC-GRENFIELD COMM COLLEGE	27,886	126	-	-	8,818	(22,811)
GON-GOVERNORS COUNCIL	848	38	-	-	178	1,814
GIC-GROUP INSURANCE COMMI	12,828	(8,818)	2,388	3,148	1,883	(77,824)
GOV-GOVERNORS OPC	8,888	3,234	-	83	1,871	1,881,428
HCC-HOLYOKE COMM COLLEGE	78,888	(18,887)	-	-	18,821	188,228
HCF-HEALTH CARE FIN & POLICY	38,218	414	-	-	3,881	74,884
HET-SOLDIERS HOME IN HOLYOKE	84,323	(18,448)	-	-	8,888	188,878
HOU-HOUSE OF REPS	78,878	883	-	-	18,888	8,888,888
HPC-HEALTH POLICY COMMI	11,783	(277)	-	-	2,878	82,888
HSD-SHERIFF DEPT HAMPSHIRE	28,248	(8,888)	-	-	8,211	184,813
HST-HEALTH CARE SECURITY TRUST	87	418	-	-	19	428
HSD-INSPECTOR GENERAL	18,884	2,284	78,888	-	2,384	887,887
ITD-INFORMATION TECHNOLOGY DIV	121,828	(188,218)	78,818	182,888	32,888	1,437,788
LES-JOEY LEE EXP	8,834	(7,844)	-	-	887	18,883
LS-GEORGE FRENCH LIBRARY	3,284	1,888	-	6	384	7,221

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Fixed Costs For Fiscal Year 2025

DEPARTMENT	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	BDO-SUPPLIER DIVERSITY OFFICE	TRE-TREASURER	TOTAL
	2025 Not Projected ± Roll Forward	2025 Not Projected ± Roll Forward	2025 Not Projected ± Roll Forward	2025 Not Projected ± Roll Forward	2025 Not Projected ± Roll Forward	2025 Not Projected
LOT-LOTTERY COMM	30,915	(33,249)	-	-	16,819	340,980
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	86,864	2,866	-	-	16,872	218,987
MBC-MASS BAY COMM COLLEGE	143,442	6,887	-	-	29,063	338,486
MFT-MASS BAY TRANSPORTATION AUTHORITY	728,828	36,428	-	-	173,112	1,871,563
MCA-MASS COLLEGE OF ART	148,828	12,828	-	-	31,230	374,329
MCC-MASS COMM FOR THE BLIND	18,404	16,891	1,648	16,891	4,281	123,281
MCC-MIDDLESEX COMM COLLEGE	96,867	6,868	-	-	21,138	368,818
MCD-COMM FOR THE DEAF	6,828	(46,138)	-	8,216	1,728	6,284
MRC-MASSACHUSETTS GAMING COMMISSION	28,311	(23,134)	-	14,871	4,348	71,888
MRL-MENTAL HLTH LEGAL ADVISORS	2,845	(5,827)	-	-	798	8,288
MWD-WORCESTER (BDD05) DISTRICT ATTY	18,443	(18,877)	-	-	4,872	89,888
MIL-MILITARY DIV	183,868	(3,832)	-	23,486	23,882	886,341
MMA-MASS MARITIME ACADEMY	48,844	2,888	-	-	9,423	(24,882)
MSP-MASS MARITIME PARTNERSHIP	4,318	(6,746)	-	31,486	648	22,841
MWC-MASS REDEAF COMM	178,744	(488,437)	-	81,281	25,838	431,877
MWD- MASS ST 911 DEPT	-	-	-	-	-	12,888
MWVC-MT WACHUSETT COMM COLLEGE	71,885	2,878	-	-	16,478	233,888
MCC-MASS COLLEGE OF LIBERAL ARTS	86,876	(821)	-	-	18,881	318,382
NEC-NORTHERN ESSEX COMM COLLEGE	87,287	8,824	-	-	16,387	378,225
NFC-NORFOLK DISTRICT ATTY	15,384	(8,788)	-	-	3,428	48,888
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	25,883	(5,432)	-	-	8,818	77,888
NSC-NORTH SHORE COMM COLLEGE	111,888	4,882	-	-	28,888	488,388
NSD-SHERIFF DEPT MANTUCKET	748	(12,242)	-	-	173	(4,173)
NWD-NORTHWESTERN DISTRICT ATTY	18,848	(18,438)	-	-	3,827	38,188
OCA-OFFICE OF CHILD ADVOCATE	2,434	(2,188)	18,344	-	782	188,473
OCB-HOUSING & COMM DEV	86,881	(88,814)	-	364,884	187,882	1,188,888
ONA-MASS OFC ON DISABILITY	3,888	(8,883)	12,388	-	7	872
ORF-OFR FOR REFUGEES AND IMMIGRANTS	4,882	2,888	-	2,338	2,111	123,218
OT- THE ST TREASURER	-	-	-	-	-	18,188
PAB-PAROLE BRD	82,288	(3,783)	-	787	6,127	94,748
PER-PUBLIC EMPLOYEE RETIRE ADMIN	6,877	(3,437)	-	1,788	1,184	82,884
PLY-PLYMOUTH DISTRICT ATTY	14,131	(12,867)	-	-	3,283	48,728
POLICE - BOSTON	-	-	2,164,888	-	-	2,164,888
PRM-PENSION RESERVES BOARD	-	-	-	-	-	8,388
PST-PEACE OFFICER STANDARDS	6,833	(6,868)	-	-	1,688	46,887
QCC-QUINCY-SARNOFF COMM COLLEGE	116,117	7,882	-	-	27,818	428,877
RCC-ROXBURY COMM COLLEGE	25,874	(6,829)	-	-	8,181	438,817
RSR- PROF LICENSURE	64,887	(12,228)	-	4,816	6,323	182,184
RST-BRD OF HIGHER ED	18,844	(14,434)	25,828	-	678	383,184
SAD-ST ADOPTORS OFC	28,887	(28,473)	81,313	-	4,878	818,817
SBA- SMALL BUSINESS ADMINISTRATION	11,438	347	-	-	1,872	23,788
SCA- CONSUMER AFFAIRS & BUS REG	7,884	(1,131)	-	46	823	82,888
SDA-SHERIFFS DEPT ASSC	388	(888)	-	-	182	13,848
SDS-SHERIFF DEPT BERKSHIRE	27,146	(18,182)	-	-	6,371	83,874
SDC-SHERIFF DEPT BARNSTABLE	28,428	(28,848)	-	-	6,788	81,382
SDO-SHERIFF DEPT DUXES	4,791	(6,867)	-	-	1,878	232
SDI-SHERIFF DEPT ESSEX	68,881	(18,888)	-	-	14,884	283,233
SDF-SHERIFF DEPT FRANKLIN	23,888	(18,123)	-	-	6,888	78,114
SDH-SHERIFF DEPT HAMPSHIRE	187,831	(888)	-	-	41,813	681,788
SDM-SHERIFF DEPT MIDDLESEX	71,216	(8,718)	-	-	18,881	287,288
SDN-SHERIFF DEPT NORFOLK	48,747	(18,488)	-	-	11,848	171,883
SDP-SHERIFF DEPT PLYMOUTH	78,188	(18,348)	-	-	18,484	213,343
SDS-SHERIFF DEPT SUFFOLK	84,384	6,333	-	-	21,878	281,288
SDW-SHERIFF DEPT WORCESTER	88,788	(2,783)	-	-	18,888	272,178
SEA- BUSINESS & TECH	1,837	(478)	-	8	(818)	2,478
SEC-SECRETARY OF ST	48,883	(73,384)	118,363	-	12,748	1,844,124
SEN-SENATE	31,888	177	-	-	7,388	3,883,336
SJC-SUPREME JUDICIAL COURT	9,847	(8,834)	-	-	2,888	78,881
SMD- UMASS DARTMOUTH	-	-	-	-	-	6,388
SOM-SEX OFFENDER REGISTRY	18,871	(2,888)	-	2,183	1,474	782,281
SRS-ST RECLAMATION BRD	28,322	(7,338)	-	888	3,288	98,871
SBA-GALEM ST COLLEGE	288,444	3,828	-	-	88,818	888,423
STC-SPRINGFIELD TECH COMM COLLEGE	138,814	4,182	-	-	38,874	888,324
SUF-SUFFOLK DISTRICT ATTY	34,816	(18,321)	-	-	6,831	88,788
TAC- TELECOM & CABLE	1,813	1,882	-	-	187	14,887
TRE-TEACHERS RETIREMENT BRD	12,142	(8,918)	-	4,374	888,727	648,488
TBC-TRIAL COURT	1,842,334	(344,888)	48,388	-	287,888	4,234,888
UMS-UNIVERSITY OF MASS SYSTEM	-	(78)	-	-	88,814	1,784,721
VET- VETERANS SVCS	23,843	(6,881)	-	4,783	3,388	188,288
YWA-VICTIM & WITNESS ASST BRD	4,888	(13,888)	13,284	-	882	184,341
WEL- TRANSITIONAL ASSIST	484,878	3,713	-	27,388	44,888	888,427
WES-WESTERN DISTRICT ATTY	18,888	(18,823)	-	-	4,378	43,888
WOR-WORCESTER ST COLLEGE	184,788	4,238	-	-	28,888	482,888
WPA-WATER POLLUTION ABATEMENT	-	-	-	-	-	14
WSC-WESTFIELD ST COLLEGE	188,843	3,231	-	-	23,836	178,848
MOTOR VEHICLE REGMT	-	488,847	-	-	-	488,847
OTHER	-	(2,283)	118,881	12,821	-	38,882,128
Total	\$ 17,878,238	\$ (3,238,843)	\$ 3,888,288	\$ 7,887,888	\$ 3,788,832	\$ 141,123,233