



**Central Services
Statewide Cost Allocation Plan
Commonwealth of
Massachusetts**

FY 2024
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending June 30, 2024



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Commonwealth of Massachusetts

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**TITLE 2 OF THE CFR, PART 200
CERTIFICATE OF INDIRECT COSTS**

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:


1. All costs included in this proposal dated 3/31/2025 to establish billing or final indirect costs rates for the fiscal year ended June 30, 2026 are allowable in accordance with the requirements of the Federal award(s) to which they apply and 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.

2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit Commonwealth of Massachusetts/ office of the Comptroller

Signature

DocuSigned by:


Name of Official

408AB804EF29450...
william McNamara

Title

Comptroller of the Commonwealth

Date of Execution

3/31/2025

NOTE: THE ABOVE CERTIFICATION IS A REQUIREMENT OF 2 CFR 200.

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Section A: Cost Allocation Methodology and Process

**Commonwealth of Massachusetts
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for the Commonwealth of Massachusetts. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2024.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity’s accounting code structure, which allows for efficient balancing with the entity’s financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments’ costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing’s space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations
- Results

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Cost Allocation Methodology and Process**

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

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Cost Allocation Methodology and Process**

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan..

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments..

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important

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Cost Allocation Methodology and Process**

when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs

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allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

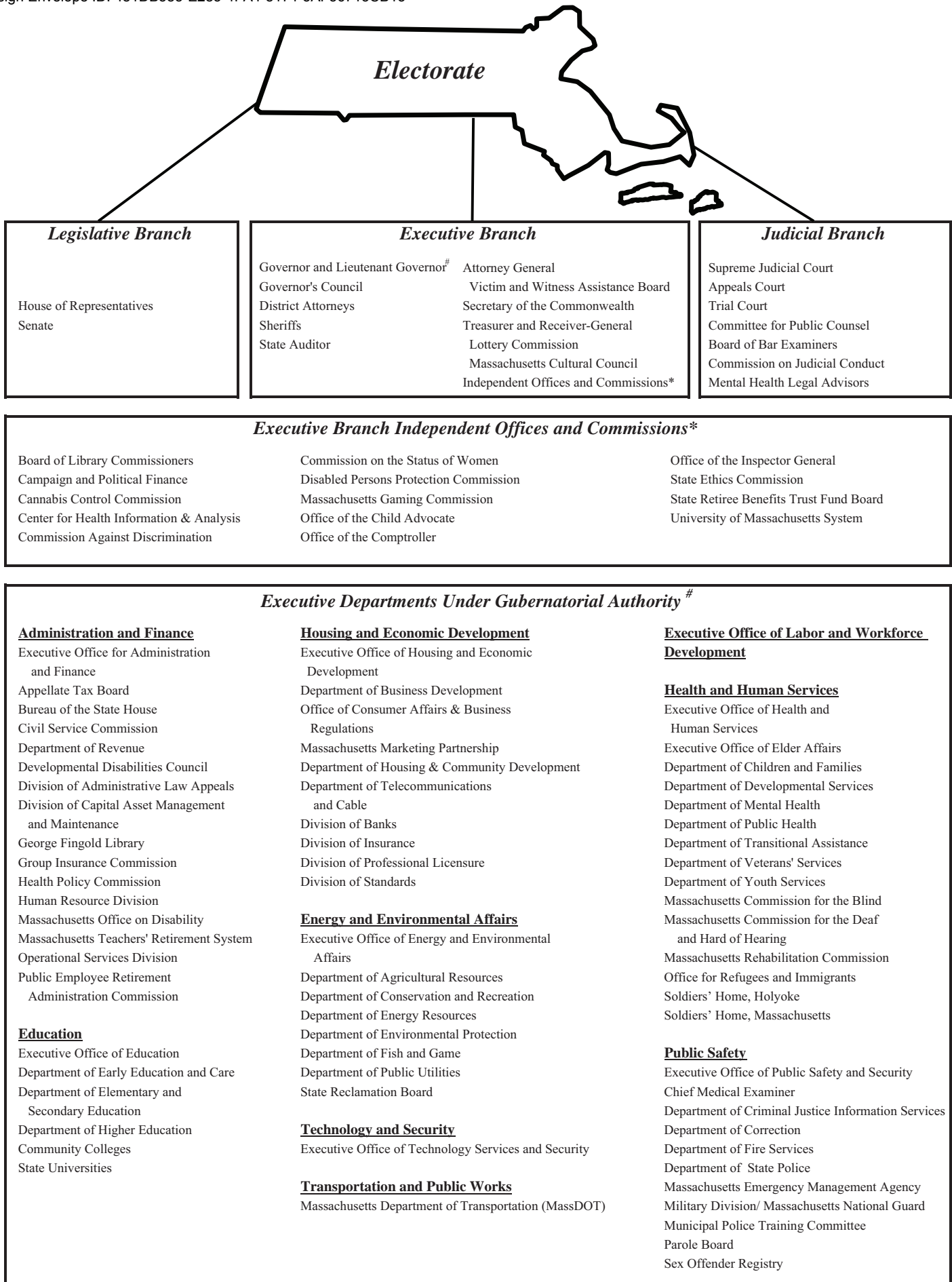
When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart



Section C: Cost Allocation Plan

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	ABC-ALCOHOLIC BEVERAGES CONTROL	ADD-DEV DISABILITIES CNCL	AGR-AG. RESOURCES	ALA-ADMIN LAW APPEALS DIV	ANF IT SWCAP COSTS
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	0	706	5,716	1,711	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	55,835	0	123,746	17,180	0
ANF-EXEC OFC ADMIN & FIN	0	2,514	25,873	11,536	957,480
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	19	327	21	0
CTR-THE COMPTROLLER	0	1,286	34,163	4,328	0
DCP-CAP ASSET MGMT/MAINT	10,067	10,067	30,202	10,067	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	0	2,287	18,739	6,407	0
OSD-OPERATIONAL SVCS	0	(1,166)	(13,285)	(2,282)	0
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	5	753	1,601	0
TRE-TREASURER	0	524	7,246	1,353	0
Allocated Costs for Fiscal 2024	65,902	16,242	233,480	51,922	957,480

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	APC-APPEALS COURT	ART-MASS CULTURAL CNCL	ATB-APPELLATE TAX BRD	BBE-BRD OF BAR EXAMINERS	BCC-BERKSHIRE COMM COLLEGE
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	4,792	1,906	932	1,473	21,140
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	21,821	0	0	17,526	0
ANF-EXEC OFC ADMIN & FIN	9,006	3,282	7,105	1,073	11,679
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	4	7	0	0
CTR-THE COMPTROLLER	13,300	4,927	2,507	2,039	24,755
DCP-CAP ASSET MGMT/MAINT	0	10,067	0	0	25,359
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	11,168	4,413	3,216	3,433	49,269
OSD-OPERATIONAL SVCS	(948)	(11,589)	(194)	(17,382)	2,610
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	6	0	0
TRE-TREASURER	3,870	1,514	747	1,049	14,839
Allocated Costs for Fiscal 2024	63,010	14,524	14,328	9,211	149,651

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	BER-BERKSHIRE DISTRICT ATTY	BHC-BUNKER HILL COMM COLLEGE	BLC-BRD OF LIB COMMERS	BRC-BRISTOL COMM COLLEGE	BRI-BRISTOL DISTRICT ATTY
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	2,944	111,649	1,032	40,040	6,424
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	29,210	0	23,368	11,684
ANF-EXEC OFC ADMIN & FIN	3,543	40,764	4,758	26,778	8,597
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	0	0
CTR-THE COMPTROLLER	5,765	105,446	6,273	52,520	13,627
DCP-CAP ASSET MGMT/MAINT	10,067	49,058	10,067	71,686	30,202
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	6,862	260,208	2,404	93,317	14,971
OSD-OPERATIONAL SVCS	(9,080)	17,784	(7,416)	6,129	(6,278)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	2,213	76,298	5,753	28,539	4,899
Allocated Costs for Fiscal 2024	22,314	690,418	22,871	342,379	84,125

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	BSC- BRIDGEWATER ST COLLEGE	3SD-SHERIFF DEPT BRISTOL	CAD-COMM AGAINST DISCRIMINATION	CCC-CAPE COD COMM COLLEGE	CDA-EMERGENCY MGMT AGENCY
BUILDING DEPRECIATION	0	0	123,499	0	0
EQUIP & SOFTWARE DEPREC	130,269	22,814	3,903	22,725	5,064
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	17,526	70,105	14,432	0	0
ANF-EXEC OFC ADMIN & FIN	74,193	25,740	5,733	15,479	19,900
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	136	0	283
CTR-THE COMPTROLLER	155,236	42,601	8,895	30,148	26,612
DCP-CAP ASSET MGMT/MAINT	76,576	13,583	438,029	56,119	31,042
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	303,604	53,169	13,988	52,961	16,463
OSD-OPERATIONAL SVCS	21,839	(52,914)	(7,868)	3,693	(8,257)
POL- ST POLICE	0	0	55,383	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	486	0	26,196
TRE-TREASURER	91,107	17,016	3,019	16,260	5,048
Allocated Costs for Fiscal 2024	870,350	192,114	659,635	197,384	122,352

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	CHE-SOLDIERS' HOME IN MASS	DHS-CRIM HISTORY SYSTEMS BRD	CJC-COMM ON JUDICIAL CONDUCT	CJT-MUN POLICE TRAIN COMM	CME-CHIEF MEDICAL EXAMINER
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	15,340	2,125	276	36,045	7,939
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	11,684	0	0	0	14,432
ANF-EXEC OFC ADMIN & FIN	22,618	4,564	619	9,598	13,021
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	331	49	0	87	425
CTR-THE COMPTRROLLER	35,067	6,588	888	29,735	19,739
DCP-CAP ASSET MGMT/MAINT	3,227	6,560	10,067	50,336	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	58,995	7,249	643	101,590	25,862
OSD-OPERATIONAL SVCS	(1,865)	(1,745)	(771)	2,307	(8,009)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	3,750	2,549	0	748	2,129
TRE-TREASURER	11,885	1,764	231	24,328	6,298
Allocated Costs for Fiscal 2024	161,032	29,705	11,953	254,775	81,835

Commonwealth of Massachusetts
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Central Service Departments	CNB- CANNABIS CONTROL COMMISSION	CPC-COMMI FOR PUBLIC COUNSEL SVCS	CPF-CAMPAIGN & POL FIN	CPI-CAPE & ISLANDS DISTRICT ATTY	CSW-COMM ON STATUS OF WOMEN
BUILDING DEPRECIATION	0	0	0	0	5,607
EQUIP & SOFTWARE DEPREC	6,139	34,858	852	2,730	456
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	4,295	5,842	0	0	0
ANF-EXEC OFC ADMIN & FIN	10,797	51,835	1,266	3,967	516
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	14	0	0	0	0
CTR-THE COMPTRROLLER	16,144	80,214	1,960	6,171	854
DCP-CAP ASSET MGMT/MAINT	20,134	201,344	0	20,134	29,714
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	14,187	81,239	1,986	6,362	1,062
OSD-OPERATIONAL SVCS	(5,976)	(27,545)	(1,725)	(6,781)	(858)
POL- ST POLICE	0	0	0	0	3,845
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	4,896	27,017	660	2,108	340
Allocated Costs for Fiscal 2024	70,631	454,803	4,999	34,692	41,535

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Central Service Departments	CTF-CHILDREN TRUST FUND	CZM- COASTAL ZONE MANAGEMENT	DAA-DISTRICT ATTY ASSC	DAC-DISABLED PROTECTION COMM	DCR - RECEIVING
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	0	0	458	5,649	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	0	0	8,590	0
ANF-EXEC OFC ADMIN & FIN	0	0	2,364	8,301	0
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	52	0
CTR-THE COMPTROLLER	0	0	3,089	12,880	0
DCP-CAP ASSET MGMT/MAINT	10,067	20,134	10,067	10,067	0
DCR-CONSERVATION & REC	0	0	0	0	2,373,274
HRD-HUMAN RESOURCES DIV	0	0	1,279	12,728	0
OSD-OPERATIONAL SVCS	0	0	(11,948)	(10,494)	0
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	1,134	0
TRE-TREASURER	0	0	513	4,370	0
Allocated Costs for Fiscal 2024	10,067	20,134	5,822	53,277	2,373,274

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Central Service Departments	DEP- DEPARTMENT OF ENVIR PROTECTION	DFS- FIRE SVCS	DIA- IND ACCIDENTS	DLS- DEPT OF LABOR STANDARDS	DMH- MENTAL HEALTH
BUILDING DEPRECIATION	0	0	55,295	5,058	0
EQUIP & SOFTWARE DEPREC	0	24,101	0	0	165,077
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	93,982	18,727	24,569	12,885	75,601
ANF-EXEC OFC ADMIN & FIN	0	14,605	0	0	567,692
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	244	0	0	5,881
CTR-THE COMPTROLLER	0	29,782	0	0	769,533
DCP-CAP ASSET MGMT/MAINT	0	10,067	40,269	0	4,450,883
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	0	69,584	0	0	608,008
OSD-OPERATIONAL SVCS	0	(2,147)	0	0	3,158
POL- ST POLICE	0	0	0	0	677,568
SDO-SUPPLIER DIVERSITY OFFICE	0	5,559	0	0	409,443
TRE-TREASURER	0	18,083	15,485	0	154,860
Allocated Costs for Fiscal 2024	93,982	188,605	135,617	17,943	7,887,704

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Central Service Departments	DMR- MENTAL RETARDATION	DOB- BANKS	DOC- CORRECTION	DOE- EDUCATION	DOI- INSURANCE
BUILDING DEPRECIATION	0	15,693	0	9,823	0
EQUIP & SOFTWARE DEPREC	260,715	7,694	190,006	22,908	5,578
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	91,580	0	480,252	0	2,516,127
ANF-EXEC OFC ADMIN & FIN	1,386,937	13,146	334,533	109,753	9,010
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	6,170	44	13,306	225	99
CTR-THE COMPTRROLLER	1,808,352	19,767	500,109	144,246	13,701
DCP-CAP ASSET MGMT/MAINT	358,050	30,202	226,844	10,067	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	994,899	28,402	648,344	82,705	19,546
OSD-OPERATIONAL SVCS	(6,492)	(1,395)	(8,423)	(56,400)	(1,750)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	1,030,476	269	46,263	18,431	1,453
TRE-TREASURER	285,073	6,105	155,697	24,029	4,382
Allocated Costs for Fiscal 2024	6,215,760	119,927	2,586,930	365,788	2,578,212

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Central Service Departments	DOR- REVENUE	DOS- STANDARDS	DOT- TRANSPORTATION	DPH- PUBLIC HEALTH	DPS- PUBLIC SAFETY
BUILDING DEPRECIATION	114,170	0	0	0	48,431
EQUIP & SOFTWARE DEPREC	67,905	985	207,399	148,799	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	156,351	0	718,717	187,046	21,475
ANF-EXEC OFC ADMIN & FIN	443,496	1,331	540,222	699,224	0
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	4,025	60	7,647	6,152	0
CTR-THE COMPTROLLER	175,577	2,104	757,597	920,409	0
DCP-CAP ASSET MGMT/MAINT	163,408	20,134	281,881	250,475	256,687
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	231,443	3,320	752,791	532,642	0
OSD-OPERATIONAL SVCS	(26,558)	165	(217,517)	(114,682)	0
POL- ST POLICE	0	0	0	0	33,218
SDO-SUPPLIER DIVERSITY OFFICE	14,506	19	847,322	561,201	0
TRE-TREASURER	81,868	757	769,830	155,657	0
Allocated Costs for Fiscal 2024	1,426,191	28,876	4,665,891	3,346,923	359,811

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Central Service Departments	DPU- PUBLIC UTILITIES	DPW-MASS HIGHWAY DEPT	DSS- SOCIAL SERVICES	DYS- YOUTH SERVICES	EAS-EASTERN DISTRICT ATTY
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	9,323	0	198,524	37,203	7,215
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	1,626,981	0	0	575,044	0
ANF-EXEC OFC ADMIN & FIN	17,290	0	697,836	92,956	9,496
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	465	0	13,405	2,579	0
CTR-THE COMPTROLLER	25,597	0	943,738	131,122	15,112
DCP-CAP ASSET MGMT/MAINT	10,067	0	362,419	33,869	20,134
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	31,430	0	675,458	126,266	16,815
OSD-OPERATIONAL SVCS	(3,808)	0	14,136	(1,935)	(12,800)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	606	0	270,477	75,048	0
TRE-TREASURER	7,509	0	187,226	32,037	5,490
Allocated Costs for Fiscal 2024	1,725,461	0	3,363,221	1,104,188	61,463

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Central Service Departments	EDU-EXECUTIVE OFFICE OF EDUCATION	EEC- EARLY EDU & CARE	EED-EXEC ECON DEV	EHS-EXEC HLTH & HUMAN SVCS	ELD- ELDER AFFAIRS
BUILDING DEPRECIATION	26,816	0	41,635	482,357	0
EQUIP & SOFTWARE DEPREC	3,307	13,918	3,436	97,557	3,581
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	57,728	54,634	17,526	420,446	4,295
ANF-EXEC OFC ADMIN & FIN	25,552	201,815	8,525	562,635	376,428
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	122	586	17	4,704	119
CTR-THE COMPTROLLER	32,563	251,055	12,037	729,461	457,018
DCP-CAP ASSET MGMT/MAINT	142,126	50,336	220,668	2,657,166	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	6,670	47,416	10,918	324,471	11,414
OSD-OPERATIONAL SVCS	(25,714)	(18,331)	(8,764)	(146,972)	(5,587)
POL- ST POLICE	18,393	0	28,557	330,837	0
SDO-SUPPLIER DIVERSITY OFFICE	30,420	357,604	3,682	227,558	397,351
TRE-TREASURER	9,478	27,825	57,204	508,586	33,519
Allocated Costs for Fiscal 2024	327,463	986,858	395,441	6,198,807	1,278,138

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Central Service Departments	ELE- ENVIRONMENTAL LAW	ENE- ENERGY RESOURCES	ENV-EXEC ENV AFFAIRS	EOL- WORKFORCE DEV	EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.
BUILDING DEPRECIATION	0	0	0	23,536	0
EQUIP & SOFTWARE DEPREC	0	3,349	17,512	58,538	11,101
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	11,684	5,842	202,531	93,635	265,296
ANF-EXEC OFC ADMIN & FIN	0	5,659	40,833	123,294	38,008
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	61	730	3,128	410
CTR-THE COMPTROLLER	0	8,528	58,186	178,539	51,545
DCP-CAP ASSET MGMT/MAINT	90,605	0	0	165,341	20,134
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	0	11,140	58,719	202,945	36,169
OSD-OPERATIONAL SVCS	0	(3,758)	(42,128)	(37,585)	(56,045)
POL- ST POLICE	0	0	0	16,142	0
SDO-SUPPLIER DIVERSITY OFFICE	0	2,378	18,612	143,815	40,688
TRE-TREASURER	0	2,675	33,794	71,080	13,984
Allocated Costs for Fiscal 2024	102,289	35,873	388,788	1,042,407	421,290

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Central Service Departments	EQE- ENV PROTECTION	ETH-ST ETHICS COMM	FRC-FRAMINGHAM ST COLLEGE	FSC-FITCHBURG ST COLLEGE	FWE- FISH AND GAME
BUILDING DEPRECIATION	183,372	29,745	0	0	0
EQUIP & SOFTWARE DEPREC	38,212	1,342	85,271	65,978	16,372
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	2,571,637	0	0	0	78,497
ANF-EXEC OFC ADMIN & FIN	69,558	2,070	34,998	34,122	23,001
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	2,369	0	0	0	998
CTR-THE COMPTROLLER	103,334	3,178	85,207	74,445	36,049
DCP-CAP ASSET MGMT/MAINT	50,336	157,648	131,620	20,134	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	129,189	3,127	198,730	153,768	54,873
OSD-OPERATIONAL SVCS	(8,304)	(3,278)	13,245	11,061	(12,549)
POL- ST POLICE	0	20,401	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	8,111	0	0	0	8,702
TRE-TREASURER	33,257	1,046	59,036	45,837	16,286
Allocated Costs for Fiscal 2024	3,181,071	215,279	608,107	405,346	232,298

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Central Service Departments	GCC-GREENFIELD COMM COLLEGE	GCN-GOVERNORS COUNCIL	GIC-GROUP INSURANCE COMM	GOV-GOVERNORS OFC	HCC-HOLYOKE COMM COLLEGE
BUILDING DEPRECIATION	0	0	39,784	11,001	0
EQUIP & SOFTWARE DEPREC	14,213	327	2,639	3,896	37,813
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	0	0	104,465	5,842
ANF-EXEC OFC ADMIN & FIN	11,354	170	17,256	5,665	24,591
BSB-BUR OF ST BLDGS	0	0	0	679,174	0
CSC-CIVIL SERVICE COMM	0	0	129	0	0
CTR-THE COMPTROLLER	20,878	370	7,133	8,810	48,754
DCP-CAP ASSET MGMT/MAINT	0	0	210,857	673,397	128,397
DCR-CONSERVATION & REC	0	0	0	614,314	0
HRD-HUMAN RESOURCES DIV	33,125	761	8,673	9,079	88,126
OSD-OPERATIONAL SVCS	1,565	55	(2,593)	653	1,436
POL- ST POLICE	0	0	27,287	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	2,050	60	0
TRE-TREASURER	10,205	227	2,118	3,009	27,109
Allocated Costs for Fiscal 2024	91,340	1,910	315,333	2,113,522	362,068

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Central Service Departments	HCF-HLTH CARE FIN & POLICY	HLY-SOLDIERS' HOME IN HOLYOKE	HOU-HOUSE OF REPS	HPC-HEALTH POLICY COMM	ISD-SHERIFF DEPT HAMPSHIRE
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	8,159	13,398	30,431	3,481	10,285
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	17,526	11,684	4,295	0
ANF-EXEC OFC ADMIN & FIN	17,718	17,107	33,380	24,805	10,856
BSB-BUR OF ST BLDGS	0	0	2,098,322	0	0
CSC-CIVIL SERVICE COMM	261	209	0	4	0
CTR-THE COMPTRROLLER	25,530	27,425	55,671	9,509	18,301
DCP-CAP ASSET MGMT/MAINT	10,067	4,881	2,049,372	10,067	22,340
DCR-CONSERVATION & REC	0	0	1,897,936	0	0
HRD-HUMAN RESOURCES DIV	25,305	52,229	70,922	9,765	23,969
OSD-OPERATIONAL SVCS	(14,626)	(4,292)	(385)	(2,919)	(5,631)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	11,597	0	0	0
TRE-TREASURER	6,786	10,168	22,602	2,801	7,611
Allocated Costs for Fiscal 2024	79,199	150,248	6,269,934	61,808	87,730

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Central Service Departments	HST-HLTH CARE SECURITY TRUST	IGO- INSPECTOR GENERAL	ITD-INFORMATION TECHNOLOGY DIV	LEG-JOINT LEG EXP	LIB-GEORGE FINGOLD LIBRARY
BUILDING DEPRECIATION	0	60,706	124,673	0	0
EQUIP & SOFTWARE DEPREC	28	4,454	22,064	1,199	655
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	0	10,137	0	0
ANF-EXEC OFC ADMIN & FIN	34	4,950	116,533	3,903	3,071
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	731	0	11
CTR-THE COMPTROLLER	55	8,226	152,020	5,323	1,247
DCP-CAP ASSET MGMT/MAINT	0	321,742	664,535	0	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	65	10,505	78,632	4,827	2,168
OSD-OPERATIONAL SVCS	(229)	747	(94,951)	201	(241)
POL- ST POLICE	0	41,637	83,661	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	125,567	0	3
TRE-TREASURER	21	3,313	37,736	1,105	489
Allocated Costs for Fiscal 2024	(27)	456,279	1,321,337	16,559	7,403

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Central Service Departments	LOT-LOTTERY COMM	MAS-MASSASOIT COMM COLLEGE	MBC-MASS BAY COMM COLLEGE	MBT-MASS BAY TRANSPORTATION AUTHORITY	MCA-MASS COLLEGE OF ART
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	17,611	30,715	64,166	330,911	71,331
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	33,505	5,842	5,842	0	0
ANF-EXEC OFC ADMIN & FIN	58,609	23,635	19,984	0	26,851
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	717	0
CTR-THE COMPTROLLER	79,733	44,029	56,436	773,763	68,344
DCP-CAP ASSET MGMT/MAINT	80,538	95,204	38,452	0	12,935
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	41,043	71,584	149,544	765,204	166,243
OSD-OPERATIONAL SVCS	(34,173)	5,149	10,524	55,485	11,958
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	18,129	22,284	43,585	257,357	48,770
Allocated Costs for Fiscal 2024	294,996	298,444	388,532	2,183,437	406,432

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Central Service Departments	MCB-MASS COMM FOR THE BLIND	MCC-MIDDLESEX COMM COLLEGE	MCD-COMM FOR THE DEAF	MGC- MASSACHUSETTS GAMING	MHL-MENTAL HLTH LEGAL ADVISORS
BUILDING DEPRECIATION	35,206	0	8,995	0	0
EQUIP & SOFTWARE DEPREC	6,404	37,680	2,670	6,143	1,059
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	11,684	0	0	0
ANF-EXEC OFC ADMIN & FIN	17,785	27,584	7,189	20,303	1,808
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	396	0	11	0	0
CTR-THE COMPTROLLER	24,728	52,307	10,037	27,642	2,720
DCP-CAP ASSET MGMT/MAINT	22,394	61,804	10,067	10,067	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	11,569	87,817	6,133	17,180	2,469
OSD-OPERATIONAL SVCS	(10,251)	5,967	(21,617)	(12,863)	(2,391)
POL- ST POLICE	1,595	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	10,142	0	4,046	9,550	0
TRE-TREASURER	5,647	27,068	2,336	5,686	840
Allocated Costs for Fiscal 2024	125,614	311,911	29,868	83,707	16,572

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	MID-WORCESTER (MIDDLE) DISTRICT	MIL-MILITARY DIV	MMA-MASS MARITIME ACADEMY	MMP-MASS MKTING PARTNERSHIP	MRC-MASS REHAB COMM
	ATTY				
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	8,272	44,670	20,590	800	40,840
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	5,842	5,842	0	0	4,295
ANF-EXEC OFC ADMIN & FIN	10,846	34,756	17,031	4,273	112,804
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	450	0	0	2,559
CTR-THE COMPTROLLER	17,276	64,496	30,951	5,570	156,953
DCP-CAP ASSET MGMT/MAINT	10,067	375,888	53,873	0	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	19,278	136,730	47,987	2,792	117,338
OSD-OPERATIONAL SVCS	(10,755)	(917)	3,452	(2,318)	(638,158)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	15,288	0	13,933	59,432
TRE-TREASURER	6,290	33,692	15,025	875	36,680
Allocated Costs for Fiscal 2024	67,116	710,895	188,910	25,927	(107,257)

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Central Service Departments	MSD- MASS ST 911 DEPT	MWC-MT WACHUSETT COMM COLLEGE	NAC-MASS COLLEGE OF LIBERAL ARTS	NEC-NORTHERN ESSEX COMM COLLEGE	NFK-NORFOLK DISTRICT ATTY
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	0	34,672	28,553	32,028	6,057
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	5,842	0	5,842	0
ANF-EXEC OFC ADMIN & FIN	0	21,372	15,622	24,371	8,922
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	0	0
CTR-THE COMPTROLLER	0	43,282	33,252	45,580	13,836
DCP-CAP ASSET MGMT/MAINT	30,202	35,992	146,899	51,966	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	0	80,806	66,545	74,644	14,116
OSD-OPERATIONAL SVCS	0	5,813	3,619	5,253	(12,527)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	0	24,393	20,144	23,011	4,687
Allocated Costs for Fiscal 2024	30,202	252,170	314,634	262,694	45,159

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Central Service Departments	NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	NSC-NORTH SHORE COMM COLLEGE	NSD-SHERIFF DEPT NANTUCKET	NWD- NORTHWESTERN DISTRICT ATTY	OCA-OFFICE OF CHILD ADVOCATE
BUILDING DEPRECIATION	0	0	0	0	12,632
EQUIP & SOFTWARE DEPREC	11,049	45,441	334	4,071	1,076
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	5,842	0	0	0
ANF-EXEC OFC ADMIN & FIN	15,127	25,574	337	5,956	2,883
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	0	0
CTR-THE COMPTROLLER	23,850	53,779	575	9,250	4,028
DCP-CAP ASSET MGMT/MAINT	30,202	9,714	10,067	20,134	66,950
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	25,750	105,903	779	9,486	2,508
OSD-OPERATIONAL SVCS	(13,675)	7,618	(8,233)	(4,338)	(3,322)
POL- ST POLICE	0	0	0	0	8,664
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	8,456	31,775	246	3,147	940
Allocated Costs for Fiscal 2024	100,758	285,646	4,105	47,706	96,358

Commonwealth of Massachusetts
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Central Service Departments	OCD- HOUSING & COMM DEV	OHA-MASS OFC ON DISABILITY	ORI-OFC FOR REFUGEES AND IMMIGRANTS	OST- THE ST TREASURER	OVA - OFFICE OF THE VETERAN ADVOCATE
BUILDING DEPRECIATION	0	17,502	0	0	0
EQUIP & SOFTWARE DEPREC	19,698	643	1,061	0	166
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	93,635	0	0	27,317	0
ANF-EXEC OFC ADMIN & FIN	414,885	3,234	16,956	0	112
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	1,086	28	34	0	0
CTR-THE COMPTROLLER	511,629	1,264	21,038	0	219
DCP-CAP ASSET MGMT/MAINT	10,067	314,240	10,067	0	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	65,018	2,034	3,576	0	463
OSD-OPERATIONAL SVCS	(16,544)	(4,212)	(406)	0	(323)
POL- ST POLICE	0	12,004	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	231,057	4	1,510	0	0
TRE-TREASURER	107,930	1,090	2,096	0	117
Allocated Costs for Fiscal 2024	1,438,461	347,833	55,933	27,317	754

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Central Service Departments	PAR-PAROLE BRD	PER-PUBLIC EMPLOYEE RETIRE ADMIN	PLY-PLYMOUTH DISTRICT ATTY	POLICE - RECEIVING	PRM-PENSION RESERVES BOARD
BUILDING DEPRECIATION	32,612	0	0	0	0
EQUIP & SOFTWARE DEPREC	8,806	2,370	6,306	0	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	4,295	30,065	14,432	0	0
ANF-EXEC OFC ADMIN & FIN	14,348	15,823	8,113	0	0
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	457	0	0	0	0
CTR-THE COMPTRROLLER	21,780	6,474	12,982	0	0
DCP-CAP ASSET MGMT/MAINT	50,336	10,067	10,067	0	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	30,868	6,628	15,149	0	0
OSD-OPERATIONAL SVCS	(1,676)	(4,506)	(11,318)	0	0
POL- ST POLICE	0	0	0	2,620,997	0
SDO-SUPPLIER DIVERSITY OFFICE	500	1,144	0	0	0
TRE-TREASURER	6,964	1,907	4,782	0	0
Allocated Costs for Fiscal 2024	169,289	69,972	60,513	2,620,997	10,067

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	PST-PEACE OFFICER STANDARDS	QCC- QUINSIGAMOND COMM COLLEGE	RCC-ROXBURY COMM COLLEGE	REG- PROF LICENSURE	RGT-BRD OF HIGHER ED
BUILDING DEPRECIATION	0	0	0	3,751	39,667
EQUIP & SOFTWARE DEPREC	1,891	57,395	28,413	12,024	2,940
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	12,885	0	11,684	126,448	31,958
ANF-EXEC OFC ADMIN & FIN	4,274	32,112	13,395	21,054	6,270
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	655	0
CTR-THE COMPTROLLER	6,120	67,698	30,488	31,508	9,061
DCP-CAP ASSET MGMT/MAINT	10,067	193,090	24,379	10,067	210,235
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	5,289	133,764	66,219	40,736	8,221
OSD-OPERATIONAL SVCS	(3,652)	9,622	1,845	(6,390)	(11,766)
POL- ST POLICE	0	0	0	0	27,207
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	2,614	440
TRE-TREASURER	1,587	40,584	19,718	9,582	2,452
Allocated Costs for Fiscal 2024	38,461	534,267	196,140	252,050	326,683

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Central Service Departments	SAO-ST AUDITORS OFC	SBA- SMALL BUSINESS ADMINISTRATION	SCA- CONSUMER AFFAIRS & BUS REG	SDA-SHERIFFS DEPT ASSC	SDB-SHERIFF DEPT BERKSHIRE
BUILDING DEPRECIATION	72,517	0	0	0	0
EQUIP & SOFTWARE DEPREC	9,563	3,857	1,209	187	11,268
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	8,590	0	42,950	0	17,526
ANF-EXEC OFC ADMIN & FIN	13,403	5,675	1,562	441	13,700
BSB-BUR OF ST BLDGS	42,245	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	16	4	0
CTR-THE COMPTRROLLER	21,018	8,802	2,497	628	22,234
DCP-CAP ASSET MGMT/MAINT	465,866	0	10,067	10,067	45,582
DCR-CONSERVATION & REC	38,211	0	0	0	0
HRD-HUMAN RESOURCES DIV	22,288	10,786	3,931	405	26,262
OSD-OPERATIONAL SVCS	(14,741)	647	(1,198)	(1,020)	(11,420)
POL- ST POLICE	49,737	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	29	0	0
TRE-TREASURER	7,374	2,984	917	158	8,643
Allocated Costs for Fiscal 2024	736,071	32,751	61,981	10,870	133,795

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Central Service Departments	SDC-SHERIFF DEPT BARNSTABLE	SDD-SHERIFF DEPT DUKES	SDE-SHERIFF DEPT ESSEX	SDF-SHERIFF DEPT FRANKLIN	SDH-SHERIFF DEPT HAMPDEN
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	13,166	2,150	26,103	11,005	70,370
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	29,210	0	80,242	11,684	64,263
ANF-EXEC OFC ADMIN & FIN	19,531	2,362	39,488	13,497	55,020
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	0	0
CTR-THE COMPTROLLER	30,241	3,937	60,880	21,856	101,926
DCP-CAP ASSET MGMT/MAINT	10,067	0	85,483	20,134	57,767
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	30,684	5,009	60,835	25,648	164,003
OSD-OPERATIONAL SVCS	(19,157)	(2,558)	(13,369)	(5,977)	(6,765)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	10,200	1,597	20,448	8,292	50,616
Allocated Costs for Fiscal 2024	123,943	12,497	360,111	106,139	557,199

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Central Service Departments	SDM-SHERIFF DEPT MIDDLESEX	SDN-SHERIFF DEPT NORFOLK	SDP-SHERIFF DEPT PLYMOUTH	SDS-SHERIFF DEPT SUFFOLK	SDW-SHERIFF DEPT WORCESTER
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	32,477	16,912	34,331	40,597	26,317
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	46,737	58,421	40,895	40,895	40,895
ANF-EXEC OFC ADMIN & FIN	44,672	20,567	34,360	54,984	28,401
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	0	0	0	0	0
CTR-THE COMPTROLLER	70,355	33,377	58,817	86,910	47,581
DCP-CAP ASSET MGMT/MAINT	30,202	133,016	0	22,033	103,670
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	75,691	39,416	80,011	94,613	61,335
OSD-OPERATIONAL SVCS	(4,245)	(8,139)	(6,853)	(2,417)	(13,100)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	0
TRE-TREASURER	24,872	13,131	25,229	31,062	19,770
Allocated Costs for Fiscal 2024	320,761	306,702	266,789	368,676	314,869

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Central Service Departments	SEA- BUSINESS & TECH	SEC-SECRETARY OF ST	SEN-SENATE	SJC-SUPREME JUDICIAL COURT	SMU- UMASS DARTMOUTH
BUILDING DEPRECIATION	0	188,281	0	0	0
EQUIP & SOFTWARE DEPREC	479	20,976	13,614	4,271	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	104,627	11,684	26,116	0
ANF-EXEC OFC ADMIN & FIN	708	37,619	17,212	8,985	0
BSB-BUR OF ST BLDGS	0	69,069	1,319,145	0	0
CSC-CIVIL SERVICE COMM	0	0	0	0	0
CTR-THE COMPTROLLER	1,097	56,041	27,661	13,013	0
DCP-CAP ASSET MGMT/MAINT	0	1,006,357	1,288,371	0	0
DCR-CONSERVATION & REC	0	62,473	1,193,169	0	0
HRD-HUMAN RESOURCES DIV	1,458	48,886	31,729	9,954	0
OSD-OPERATIONAL SVCS	80	(54,506)	2,282	(7,106)	0
POL- ST POLICE	0	111,743	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	2	0	0	0	0
TRE-TREASURER	371	17,093	10,300	3,528	0
Allocated Costs for Fiscal 2024	4,196	1,668,660	3,915,166	58,761	0

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Central Service Departments	SOR-SEX OFFENDER REGISTRY	SRB-ST RECLAMATION BRD	SSA-SALEM ST COLLEGE	STC-SPRINGFIELD TECH COMM COLLEGE	SUF-SUFFOLK DISTRICT ATTY
BUILDING DEPRECIATION	0	0	0	0	0
EQUIP & SOFTWARE DEPREC	2,745	5,673	96,468	51,722	12,592
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	266,636	5,842	5,842	11,684	27,663
ANF-EXEC OFC ADMIN & FIN	4,502	6,870	57,898	23,805	17,173
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	15	21	0	0	0
CTR-THE COMPTROLLER	6,825	11,160	118,531	54,799	27,100
DCP-CAP ASSET MGMT/MAINT	10,067	110,739	147,589	32,745	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	10,107	15,984	224,827	120,542	29,345
OSD-OPERATIONAL SVCS	(1,758)	(6,521)	13,838	5,869	(11,432)
POL- ST POLICE	0	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	1,369	394	0	0	0
TRE-TREASURER	2,162	4,286	68,209	35,805	9,631
Allocated Costs for Fiscal 2024	302,671	154,448	733,201	336,970	122,140

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Central Service Departments	TAC- TELECOM & CABLE	TRB-TEACHERS RETIREMENT BRD	TRC-TRIAL COURT	UMS-UNIVERSITY OF MASS SYSTEM	VET- VETERANS SVCS
BUILDING DEPRECIATION	0	0	68,340	0	0
EQUIP & SOFTWARE DEPREC	1,184	5,321	312,445	0	5,340
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	90,195	481,269	192,789	15,979
ANF-EXEC OFC ADMIN & FIN	1,763	29,144	505,571	637,183	21,002
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	55	71	0	0	252
CTR-THE COMPTRROLLER	2,727	12,420	768,523	770,549	28,083
DCP-CAP ASSET MGMT/MAINT	10,067	20,134	1,252,467	953,855	10,067
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	2,294	11,803	1,125,328	0	17,378
OSD-OPERATIONAL SVCS	(1,553)	(7,981)	(163,715)	(6,421)	(3,892)
POL- ST POLICE	0	0	46,872	0	0
SDO-SUPPLIER DIVERSITY OFFICE	103	2,847	0	0	3,113
TRE-TREASURER	917	653,411	269,438	56,262	5,680
Allocated Costs for Fiscal 2024	17,556	817,366	4,666,539	2,604,218	103,003

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Central Service Departments	VWA-VICTIM & WITNESS ASSIST BRD	WEL-TRANSITIONAL ASSIST	WES-WESTERN DISTRICT ATTY	WOR-WORCESTER ST COLLEGE	WPA-WATER POLLUTE ABATEMENT
BUILDING DEPRECIATION	16,019	0	0	0	0
EQUIP & SOFTWARE DEPREC	1,336	84,408	7,889	46,190	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	0	40,548	0	0	0
ANF-EXEC OFC ADMIN & FIN	1,587	143,558	10,287	35,831	0
BSB-BUR OF ST BLDGS	0	0	0	0	0
CSC-CIVIL SERVICE COMM	7	5,832	0	0	0
CTR-THE COMPTRROLLER	2,591	216,056	16,408	66,560	0
DCP-CAP ASSET MGMT/MAINT	94,970	231,545	10,067	196,279	0
DCR-CONSERVATION & REC	0	0	0	0	0
HRD-HUMAN RESOURCES DIV	3,678	286,001	18,386	107,649	0
OSD-OPERATIONAL SVCS	(9,816)	7,146	(6,032)	7,627	0
POL- ST POLICE	10,987	0	0	0	0
SDO-SUPPLIER DIVERSITY OFFICE	0	17,828	0	0	0
TRE-TREASURER	1,002	66,917	5,995	33,779	0
Allocated Costs for Fiscal 2024	122,361	1,099,838	63,001	493,915	0

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Central Service Departments	WSC-WESTFIELD ST COLLEGE	MOTOR VEHICLE MGMT	OTHER	Total Allocated	Direct Billed
BUILDING DEPRECIATION	0	0	628,384	2,525,106	0
EQUIP & SOFTWARE DEPREC	46,517	0	0	4,431,596	0
FRINGE BENEFITS	0	0	0	0	0
HEALTH & WELFARE COSTS	0	0	0	0	0
ITD CHARGEBACKS	0	0	0	0	0
AUDIT COST FROM SAO	0	0	0	0	0
ANF UNBILLED IT	0	0	0	0	0
AGO-ATTY GENERAL OFC	5,842	0	3,385,293	16,581,731	4,016,824
ANF-EXEC OFC ADMIN & FIN	41,208	0	0	11,163,685	0
BSB-BUR OF ST BLDGS	0	0	99,865	4,307,820	0
CSC-CIVIL SERVICE COMM	0	0	0	89,310	0
CTR-THE COMPTROLLER	73,228	0	0	14,682,013	0
DCP-CAP ASSET MGMT/MAINT	39,690	0	26,862,998	50,959,795	5,613,326
DCR-CONSERVATION & REC	0	0	90,328	6,269,704	0
HRD-HUMAN RESOURCES DIV	108,413	0	0	12,995,508	0
OSD-OPERATIONAL SVCS	7,799	396,790	0	(1,724,024)	0
POL- ST POLICE	0	0	167,616	4,394,351	0
SDO-SUPPLIER DIVERSITY OFFICE	0	0	8,411	5,082,387	0
TRE-TREASURER	33,879	0	0	5,662,530	0
Allocated Costs for Fiscal 2024	356,575	396,790	31,242,894	137,421,512	9,630,150

Commonwealth of Massachusetts
Schedule A - Allocated Costs By Department

Central Service Departments	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
BUILDING DEPRECIATION	0	(3,580,769)		
EQUIP & SOFTWARE DEPREC	0	(5,463,157)		
FRINGE BENEFITS	0	(311,997,205)		
HEALTH & WELFARE COSTS	0	(2,181,627)		
ITD CHARGEBACKS	0	(18,106,417)		
AUDIT COST FROM SAO	0	(1,167,364)		
ANF UNBILLED IT	0	(8,761,428)		
AGO-ATTY GENERAL OFC	96,994,626	0		
ANF-EXEC OFC ADMIN & FIN	873,200,526	0		
BSB-BUR OF ST BLDGS	705,097	0		
CSC-CIVIL SERVICE COMM	1,850,453	0		
CTR-THE COMPTRROLLER	9,148,659	0		
DCP-CAP ASSET MGMT/MAINT	555,826,201	0		
DCR-CONSERVATION & REC	405,017,211	0		
HRD-HUMAN RESOURCES DIV	150,325,929	6,185,955		
OSD-OPERATIONAL SVCS	14,939,798	27,166,065		
POL- ST POLICE	775,271,216	0		
SDO-SUPPLIER DIVERSITY OFFICE	121,623	0		
TRE-TREASURER	16,769,084,410	366,829		
Allocated Costs for Fiscal 2024	19,652,485,752	(317,539,118)		19,481,998,295

Commonwealth of Massachusetts
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING DEPRECIATION	0		3,580,769		0	
EQUIP & SOFTWARE DEPREC	0		5,463,157		0	
FRINGE BENEFITS	0		311,997,205		0	
HEALTH & WELFARE COSTS	0		2,181,627		0	
ITD CHARGEBACKS	0		18,106,417		0	
AUDIT COST FROM SAO	0		1,167,364		0	
ANF UNBILLED IT	0		8,761,428		0	
AGO-ATTY GENERAL OFC	91,709,822		0	(96,994,626)	(4,016,824)	
ANF-EXEC OFC ADMIN & FIN	865,680,544		0	(873,200,526)	0	
BSB-BUR OF ST BLDGS	4,018,547		0	(705,097)	0	
CSC-CIVIL SERVICE COMM	1,065,115		0	(1,850,453)	0	
CTR-THE COMPTROLLER	17,926,546		0	(9,148,659)	0	
DCP-CAP ASSET MGMT/MAINT	595,061,577		0	(555,826,201)	(5,613,326)	
DCR-CONSERVATION & REC	363,852,197		0	(405,017,211)	0	
HRD-HUMAN RESOURCES DIV	159,659,054		(6,185,955)	(150,325,929)	0	
OSD-OPERATIONAL SVCS	32,093,108		(27,166,065)	(14,939,798)	0	
POL- ST POLICE	584,938,290		0	(775,271,216)	0	
SDO-SUPPLIER DIVERSITY OFFICE	3,582,681		0	(121,623)	0	
TRE-TREASURER	16,762,410,814		(366,829)	(16,769,084,410)	0	
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI						65,902
ADD-DEV DISABILITIES CNCL						16,242
AGR-AG. RESOURCES						233,480
ALA-ADMIN LAW APPEALS DIV						51,922
ANF IT SWCAP COSTS						957,480
APC-APPEALS COURT						63,010
ART-MASS CULTURAL CNCL						14,524
ATB-APPELLATE TAX BRD						14,328
BBE-BRD OF BAR EXAMINERS						9,211
BCC-BERKSHIRE COMM COLLEGE						149,651
BER-BERKSHIRE DISTRICT ATTY						22,314
BHC-BUNKER HILL COMM COLLEGE						690,418
BLC-BRD OF LIB COMMERS						22,871
BRC-BRISTOL COMM COLLEGE						342,379
BRI-BRISTOL DISTRICT ATTY						84,125
BSC-BRIDGewater ST COLLEGE						870,350
BSD-SHERIFF DEPT BRISTOL						192,114
CAD-COMM AGAINST DISCRIMINATION						659,635
CCC-CAPE COD COMM COLLEGE						197,384
CDA-EMERGENCY MGMT AGENCY						122,352
CHE-SOLDIERS' HOME IN MASS						161,032
CHS-CRIM HISTORY SYSTEMS BRD						29,705
CJC-COMM ON JUDICIAL CONDUCT						11,953
CJT-MUN POLICE TRAIN COMM						254,775
CME-CHIEF MEDICAL EXAMINER						81,835
CNB- CANNABIS CONTROL COMMISSION						70,631
CPC-COMMI FOR PUBLIC COUNSEL SVCS						454,803
CPF-CAMPAIGN & POL FIN						4,999
CPI-CAPE & ISLANDS DISTRICT ATTY						34,692
CSW-COMM ON STATUS OF WOMEN						41,535
CTF-CHILDREN TRUST FUND						10,067
CZM- COASTAL ZONE MANAGEMENT						20,134

Commonwealth of Massachusetts
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
DAA-DISTRICT ATTY ASSC						5,822
DAC-DISABLED PROTECTION COMM						53,277
DCR - RECEIVING						2,373,274
DEP- DEPARTMENT OF ENVIR PROTECTION						93,982
DFS- FIRE SVCS						188,605
DIA- IND ACCIDENTS						135,617
DLS- DEPT OF LABOR STANDARDS						17,943
DMH- MENTAL HEALTH						7,887,704
DMR- MENTAL RETARDATION						6,215,760
DOB- BANKS						119,927
DOC- CORRECTION						2,586,930
DOE- EDUCATION						365,788
DOI- INSURANCE						2,578,212
DOR- REVENUE						1,426,191
DOS- STANDARDS						28,876
DOT-TRANSPORTATION						4,665,891
DPH- PUBLIC HEALTH						3,346,923
DPS- PUBLIC SAFETY						359,811
DPU- PUBLIC UTILITIES						1,725,461
DPW-MASS HIGHWAY DEPT						0
DSS- SOCIAL SERVICES						3,363,221
DYS- YOUTH SERVICES						1,104,188
EAS-EASTERN DISTRICT ATTY						61,463
EDU-EXECUTIVE OFFICE OF EDUCATION						327,463
EEC- EARLY EDU & CARE						986,858
EED-EXEC ECON DEV						395,441
EHS-EXEC HLTH & HUMAN SVCS						6,198,807
ELD- ELDER AFFAIRS						1,278,138
ELE-ENVIRONMENTAL LAW ENFORCEMENT						102,289
ENE- ENERGY RESOURCES						35,873
ENV-EXEC ENV AFFAIRS						388,788
EOL- WORKFORCE DEV						1,042,407
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.						421,290
EQE- ENV PROTECTION						3,181,071
ETH-ST ETHICS COMM						215,279
FRC-FRAMINGHAM ST COLLEGE						608,107
FSC-FITCHBURG ST COLLEGE						405,346
FWE- FISH AND GAME						232,298
GCC-GREENFIELD COMM COLLEGE						91,340
GCN-GOVERNORS COUNCIL						1,910
GIC-GROUP INSURANCE COMM						315,333
GOV-GOVERNORS OFC						2,113,522
HCC-HOLYOKE COMM COLLEGE						362,068
HCF-HLTH CARE FIN & POLICY						79,199
HLY-SOLDIERS' HOME IN HOLYOKE						150,248
HOU-HOUSE OF REPS						6,269,934
HPC-HEALTH POLICY COMM						61,808
HSD-SHERIFF DEPT HAMPSHIRE						87,730
HST-HLTH CARE SECURITY TRUST						(27)
IGO- INSPECTOR GENERAL						456,279
ITD-INFORMATION TECHNOLOGY DIV						1,321,337
LEG-JOINT LEG EXP						16,559

Commonwealth of Massachusetts
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
LIB-GEORGE FINGOLD LIBRARY						7,403
LOT-LOTTERY COMM						294,996
MAS-MASSASOIT COMM COLLEGE						298,444
MBC-MASS BAY COMM COLLEGE						388,532
MBT-MASS BAY TRANSPORTATION AUTHORITY						2,183,437
MCA-MASS COLLEGE OF ART						406,432
MCB-MASS COMM FOR THE BLIND						125,614
MCC-MIDDLESEX COMM COLLEGE						311,911
MCD-COMM FOR THE DEAF						29,868
MGC-MASSACHUSETTS GAMING COMMISSION						83,707
MHL-MENTAL HLTH LEGAL ADVISORS						16,572
MID-WORCESTER (MIDDLE) DISTRICT ATTY						67,116
MIL-MILITARY DIV						710,895
MMA-MASS MARITIME ACADEMY						188,910
MMP-MASS MKTING PARTNERSHIP						25,927
MRC-MASS REHAB COMM						(107,257)
MSD- MASS ST 911 DEPT						30,202
MWC-MT WACHUSETT COMM COLLEGE						252,170
NAC-MASS COLLEGE OF LIBERAL ARTS						314,634
NEC-NORTHERN ESSEX COMM COLLEGE						262,694
NFK-NORFOLK DISTRICT ATTY						45,159
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY						100,758
NSC-NORTH SHORE COMM COLLEGE						285,646
NSD-SHERIFF DEPT NANTUCKET						4,105
NWD-NORTHWESTERN DISTRICT ATTY						47,706
OCA-OFFICE OF CHILD ADVOCATE						96,358
OCD- HOUSING & COMM DEV						1,438,461
OHA-MASS OFC ON DISABILITY						347,833
ORI-OFC FOR REFUGEES AND IMMIGRANTS						55,933
OST- THE ST TREASURER						27,317
OVA - OFFICE OF THE VETERAN ADVOCATE						754
PAR-PAROLE BRD						169,289
PER-PUBLIC EMPLOYEE RETIRE ADMIN						69,972
PLY-PLYMOUTH DISTRICT ATTY						60,513
POLICE - RECEIVING						2,620,997
PRM-PENSION RESERVES BOARD						10,067
PST-PEACE OFFICER STANDARDS						38,461
QCC-QUINSIGAMOND COMM COLLEGE						534,267
RCC-ROXBURY COMM COLLEGE						196,140
REG- PROF LICENSURE						252,050
RGT-BRD OF HIGHER ED						326,683
SAO-ST AUDITORS OFC						736,071
SBA- SMALL BUSINESS ADMINISTRATION						32,751
SCA- CONSUMER AFFAIRS & BUS REG						61,981
SDA-SHERIFFS DEPT ASSC						10,870
SDB-SHERIFF DEPT BERKSHIRE						133,795
SDC-SHERIFF DEPT BARNSTABLE						123,943
SDD-SHERIFF DEPT DUKES						12,497

Commonwealth of Massachusetts
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
SDE-SHERIFF DEPT ESSEX						360,111
SDF-SHERIFF DEPT FRANKLIN						106,139
SDH-SHERIFF DEPT HAMPDEN						557,199
SDM-SHERIFF DEPT MIDDLESEX						320,761
SDN-SHERIFF DEPT NORFOLK						306,702
SDP-SHERIFF DEPT PLYMOUTH						266,789
SDS-SHERIFF DEPT SUFFOLK						368,676
SDW-SHERIFF DEPT WORCESTER						314,869
SEA- BUSINESS & TECH						4,196
SEC-SECRETARY OF ST						1,668,660
SEN-SENATE						3,915,166
SJC-SUPREME JUDICIAL COURT						58,761
SMU- UMASS DARTMOUTH						0
SOR-SEX OFFENDER REGISTRY						302,671
SRB-ST RECLAMATION BRD						154,448
SSA-SALEM ST COLLEGE						733,201
STC-SPRINGFIELD TECH COMM COLLEGE						336,970
SUF-SUFFOLK DISTRICT ATTY						122,140
TAC- TELECOM & CABLE						17,556
TRB-TEACHERS RETIREMENT BRD						817,366
TRC-TRIAL COURT						4,666,539
UMS-UNIVERSITY OF MASS SYSTEM						2,604,218
VET- VETERANS SVCS						103,003
VWA-VICTIM & WITNESS ASSIST BRD						122,361
WEL- TRANSITIONAL ASSIST						1,099,838
WES-WESTERN DISTRICT ATTY						63,001
WOR-WORCESTER ST COLLEGE						493,915
WPA-WATER POLLUTE ABATEMENT						0
WSC-WESTFIELD ST COLLEGE						356,575
MOTOR VEHICLE MGMT						396,790
OTHER						31,242,894
Totals	19,481,998,295		317,539,118 (19,652,485,752)		(9,630,150)	137,421,512

Deviation: 0

Commonwealth of Massachusetts
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
BUILDING DEPRECIATION		
1.4.1 HURLEY/LINDEMANN BLDG	SQ FT - HURLEY/LINDEMANN	BSB SQUARE FOOTAGE DETAIL
1.4.2 MCCORMACK BLDG	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
1.4.3 SPRINGFIELD BLDG	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
EQUIP & SOFTWARE DEPREC		
2.4.1 FIN/BUDGET SYSTEMS	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
2.4.2 PROCUREMENT SYSTEMS	DIRECT TO OSD	N/A
FRINGE BENEFITS		
3.4.1 FRINGE BENEFITS	CALCULATED FRINGE BENEFITS BY DEPT	FRINGE BENEFIT CALCULATION
HEALTH & WELFARE COSTS		
4.4.1 HEALTH & WELFARE	HEALTH & WELFARE COSTS BY CENTRAL SERVICE	H&W DETAIL
ITD CHARGEBACKS		
5.4.1 ITD CHARGEBACK	ITD CHARGEBACK AMOUNTS BY CENTRAL SERVICE	ITD CHARGEBACK REPORT
AUDIT COST FROM SAO		
6.4.1 SAO	SAO MEMO BILL BY CENTRAL SERVICE	SAO MEMO BILL DETAIL
ANF UNBILLED IT		
7.4.1 MEMO BILLS	ANF IT MEMO BILL BY CENTRAL SVC.	MEMO BILL DETAIL
7.4.2 UNBILLED UU	UU EXPENSES BY CENTRAL SVCS.	UU UNIT CODE DETAIL
AGO-ATTY GENERAL OFC		
8.4.1 ADMINISTRATIVE LAW	ACTIVE CASE COUNT	CASE COUNT DETAIL
8.4.2 TRIAL LAW	ACTIVE CASE COUNT	CASE COUNT DETAIL
8.4.3 ENVIRONMENTAL CRIMES	DIRECT ASSIGNMENT	AGO
8.4.4 ENVIRONMENTAL PROTECTION	PERCENT OF EFFORT BY AGENCY	AGO
8.4.5 REG INDUSTRY - INS	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
8.4.6 REG INDUSTRY - UTIL	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
ANF-EXEC OFC ADMIN & FIN		
9.4.1 STATEWIDE	MODIFIED TOTAL DIRECT COST (000s)	EXPENDITURE REPORT
9.4.2 ANF	TOTAL SALARIES OF ANF DEPARTMENTS	SALARY DETAIL
9.4.3 ANF IT INBOUND	DIRECT TO ANF-IT GRANTEE	N/A
BSB-BUR OF ST BLDGS		
10.4.1 STATE HOUSE	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
CSC-CIVIL SERVICE COMM		
11.4.1 STATE CIVIL SERVICE	NUMBER OF FILLED CIVIL SERVICE POSITIONS	FTE REPORT
CTR-THE COMPTROLLER		
12.4.1 FINANCIAL	MODIFIED TOTAL DIRECT COST (000s)	EXPENDITURE REPORT
12.4.2 PAYROLL	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
DCP-CAP ASSET MGMT/MAINT		
13.4.1 PROGRAMMING	INFRASTRUCTURE EXP	EXPENDITURE REPORT
13.4.2 LEASING & PLANNING	NUMBER OF LEASES	LEASE DETAIL
13.4.3 MITC RENT	SQUARE FOOTAGE BY DEPT	DCP SQ FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
13.4.4 STATE HOUSE	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
13.4.5 MCCORMACK BUILDING	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
13.4.6 LINDEMANN BUILDING	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
13.4.7 HURLEY BUILDING	SQ FT - HURLEY/LINDEMANN	BSB SQUARE FOOTAGE DETAIL
DCR-CONSERVATION & REC		
14.4.1 RANGER	SQ FT OCCUPIED BY AGENCY	BSB SQUARE FOOTAGE DETAIL
14.4.2 DCR INBOUND	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
HRD-HUMAN RESOURCES DIV		
15.4.1 STATE CIVIL SERVICE	NUMBER OF FILLED CIVIL SERVICE POSITIONS	FTE REPORT
15.4.2 STATE NON-CIVIL SERVICE	NUMBER OF FILLED NON-CIVIL SERVICE POSITIONS	FTE REPORT
15.4.3 DIVERSITY & EQUAL OPP	EMPLOYEES EX: HIGHED ED, JUD, LEG, CONS, DA, SHERIFF	FTE REPORT
15.4.4 OFC EMPLOYEE RELATIONS	AVG NUMBER OF BARGAINING EMPLOYEES	FTE REPORT
15.4.5 MODERNIZATION	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
15.4.6 CHARGEBACK	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
15.4.7 WORKER'S COMP	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
OSD-OPERATIONAL SVCS		
16.4.1 PROCUREMENT	PO COUNT	TRANSACTION DETAIL
16.4.2 MOTOR VEH MGMT	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
16.4.3 CENTRAL REPROGRAPHICS	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
POL- ST POLICE		
17.4.1 POLICE SECURITY	SQUARE FOOTAGE OCCUPIED BY AGENCY	BSB SQ FOOTAGE DETAIL
17.4.2 POLICE INBOUND	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
SDO-SUPPLIER DIVERSITY OFFICE		
18.4.1 SUPPLIER DIVERSITY	MBE EXPENDITURE YTD	MINORITY SMALL BUSINESS OWNER REPORT
TRE-TREASURER		
19.4.1 MMARS	MODIFIED TOTAL DIRECT COST (000s)	EXPENDITURE REPORT
19.4.2 PAYROLL	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT
19.4.3 PENSION - TEACHERS	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
19.4.4 EHS/MEDICAL ASSISTANCE	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
19.4.5 INDUSTRIAL ACCIDENTS	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
19.4.6 FAMILY & MEDICAL LEAVE	DIRECT ASSIGNMENT	DIRECT ASSIGNMENT
19.4.7 DEBT MGMT - BOND	BOND EXPENDITURE	EXPENSE DETAIL
19.4.8 BANK FEES	TRANSACTION COUNT BY DEPARTMENT	TRANSACTION DETAIL
19.4.9 PENSION - STATE	NUMBER OF EMP. PAID THROUGH HRCMS	FTE REPORT

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department BUILDING DEPRECIATION**

The central service departments, as well as numerous federally funded programs, occupy space in state-owned buildings that comprise the Government Center. These are the State House, Hurley, McCormack, and Springfield buildings.

Annual Building Depreciation expenses are allocated to the respective departments based on assigned square footage occupied in each respective building. In FY 2022 the State House became fully depreciated, therefore there are no costs allocated to its occupants.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department BUILDING DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
BUILDING DEPRECIATION	3,580,769			
Total Departmental Cost	3,580,769			3,580,769
Adjustments:				
Total To Be Allocated:	3,580,769			3,580,769

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department BUILDING DEPRECIATION

	Total	G&A	HURLEY/LINDEMAN N BLDG	MCCORMACK BLDG	SPRINGFIELD BLDG
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BUILDING DEPRECIATION	3,580,769	0	384,002	2,553,964	642,803
Functional Cost	3,580,769	0	384,002	2,553,964	642,803
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	3,580,769	0	384,002	2,553,964	642,803
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING DEPRECIATION					
Schedule .3 Total	3,580,769	0	384,002	2,553,964	642,803

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - HURLEY/LINDEMANN BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
OTHER	419,851	100.000000	384,002		384,002		384,002
Grantee Total	419,851	100.000000	384,002		384,002	0	384,002
Schedule .4 Total for HURLEY/LINDEMANN BLDG	419,851	100.000000	384,002		384,002	0	384,002

Allocation Basis: SQ FT - HURLEY/LINDEMANN
Allocation Source: BSB SQUARE FOOTAGE DETAIL

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - MCCORMACK BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	64,305	13.431349	343,032		343,032		343,032
ANF-EXEC OFC ADMIN & FIN	2,075	0.433404	11,069		11,069		11,069
CTR-THE COMPTROLLER	22,954	4.794389	122,447		122,447		122,447
DCP-CAP ASSET MGMT/MAINT	52,969	11.063605	282,560		282,560		282,560
OSD-OPERATIONAL SVCS	9,086	1.897788	48,469		48,469		48,469
POL- ST POLICE	3,625	0.757152	19,337		19,337		19,337
TRE-TREASURER	24,258	5.066755	129,403		129,403		129,403
Central Service Total	179,272	37.444442	956,318		956,318	0	956,318
Grantee Department							
CAD-COMM AGAINST DISCRIMINATION	15,137	3.161657	80,748		80,748		80,748
CSW-COMM ON STATUS OF WOMEN	1,051	0.219522	5,607		5,607		5,607
DPS- PUBLIC SAFETY	9,079	1.896326	48,431		48,431		48,431
EDU-EXECUTIVE OFFICE OF EDUCATION	5,027	1.049987	26,816		26,816		26,816
EED-EXEC ECON DEV	7,805	1.630226	41,635		41,635		41,635
EHS-EXEC HLTH & HUMAN SVCS	90,423	18.886599	482,357		482,357		482,357
EOL- WORKFORCE DEV	4,412	0.921532	23,536		23,536		23,536
ETH-ST ETHICS COMM	5,576	1.164656	29,745		29,745		29,745
GIC-GROUP INSURANCE COMM	7,458	1.557748	39,784		39,784		39,784
IGO- INSPECTOR GENERAL	11,380	2.376934	60,706		60,706		60,706
ITD-INFORMATION TECHNOLOGY DIV	22,866	4.776008	121,978		121,978		121,978
MCB-MASS COMM FOR THE BLIND	436	0.091067	2,326		2,326		2,326
OCA-OFFICE OF CHILD ADVOCATE	2,368	0.494603	12,632		12,632		12,632
OHA-MASS OFC ON DISABILITY	3,281	0.685301	17,502		17,502		17,502
RGT-BRD OF HIGHER ED	7,436	1.553153	39,667		39,667		39,667
SAO-ST AUDITORS OFC	13,594	2.839371	72,517		72,517		72,517
SEC-SECRETARY OF ST	30,541	6.379081	162,919		162,919		162,919
TRC-TRIAL COURT	12,811	2.675826	68,340		68,340		68,340
VWA-VICTIM & WITNESS ASSIST BRD	3,003	0.627235	16,019		16,019		16,019
OTHER	45,812	9.568726	244,382		244,382		244,382
Grantee Total	299,496	62.555558	1,597,646		1,597,646	0	1,597,646
Schedule .4 Total for MCCORMACK BLDG	478,768	100.000000	2,553,964		2,553,964	0	2,553,964

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department BUILDING DEPRECIATION**

Activity - SPRINGFIELD BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
DCP-CAP ASSET MGMT/MAINT	10,839	13.689409	87,996		87,996		87,996
TRE-TREASURER	1,398	1.765642	11,350		11,350		11,350
Central Service Total	12,237	15.455051	99,346		99,346	0	99,346
Grantee Department							
CAD-COMM AGAINST DISCRIMINATION	5,266	6.650837	42,752		42,752		42,752
DIA- IND ACCIDENTS	6,811	8.602137	55,295		55,295		55,295
DLS- DEPT OF LABOR STANDARDS	623	0.786835	5,058		5,058		5,058
DOB- BANKS	1,933	2.441335	15,693		15,693		15,693
DOE- EDUCATION	1,210	1.528202	9,823		9,823		9,823
DOR- REVENUE	14,063	17.761247	114,170		114,170		114,170
EQE- ENV PROTECTION	22,587	28.526864	183,372		183,372		183,372
GOV-GOVERNORS OFC	1,355	1.711334	11,001		11,001		11,001
ITD-INFORMATION TECHNOLOGY DIV	332	0.419308	2,695		2,695		2,695
MCB-MASS COMM FOR THE BLIND	4,050	5.115057	32,880		32,880		32,880
MCD-COMM FOR THE DEAF	1,108	1.399379	8,995		8,995		8,995
PAR-PAROLE BRD	4,017	5.073379	32,612		32,612		32,612
REG- PROF LICENSURE	462	0.583495	3,751		3,751		3,751
SEC-SECRETARY OF ST	3,124	3.945540	25,362		25,362		25,362
Grantee Total	66,941	84.544949	543,457		543,457	0	543,457
Schedule .4 Total for SPRINGFIELD BLDG	79,178	100.000000	642,803		642,803	0	642,803

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department BUILDING DEPRECIATION

Receiving Department	Total	HURLEY/LINDEMAN		
		N BLDG	MCCORMACK BLDG	SPRINGFIELD BLDG
Central Service Department				
AGO-ATTY GENERAL OFC	343,032	0	343,032	0
ANF-EXEC OFC ADMIN & FIN	11,069	0	11,069	0
CTR-THE COMPTROLLER	122,447	0	122,447	0
DCP-CAP ASSET MGMT/MAINT	370,556	0	282,560	87,996
OSD-OPERATIONAL SVCS	48,469	0	48,469	0
POL- ST POLICE	19,337	0	19,337	0
TRE-TREASURER	140,753	0	129,403	11,350
Central Service Total	1,055,663	0	956,318	99,346
Grantee Department				
CAD-COMM AGAINST DISCRIMINATION	123,499	0	80,748	42,752
CSW-COMM ON STATUS OF WOMEN	5,607	0	5,607	0
DIA- IND ACCIDENTS	55,295	0	0	55,295
DLS- DEPT OF LABOR STANDARDS	5,058	0	0	5,058
DOB- BANKS	15,693	0	0	15,693
DOE- EDUCATION	9,823	0	0	9,823
DOR- REVENUE	114,170	0	0	114,170
DPS- PUBLIC SAFETY	48,431	0	48,431	0
EDU-EXECUTIVE OFFICE OF EDUCATION	26,816	0	26,816	0
EED-EXEC ECON DEV	41,635	0	41,635	0
EHS-EXEC HLTH & HUMAN SVCS	482,357	0	482,357	0
EOL- WORKFORCE DEV	23,536	0	23,536	0
EQE- ENV PROTECTION	183,372	0	0	183,372
ETH-ST ETHICS COMM	29,745	0	29,745	0
GIC-GROUP INSURANCE COMM	39,784	0	39,784	0
GOV-GOVERNORS OFC	11,001	0	0	11,001
IGO- INSPECTOR GENERAL	60,706	0	60,706	0
ITD-INFORMATION TECHNOLOGY DIV	124,673	0	121,978	2,695
MCB-MASS COMM FOR THE BLIND	35,206	0	2,326	32,880
MCD-COMM FOR THE DEAF	8,995	0	0	8,995
OCA-OFFICE OF CHILD ADVOCATE	12,632	0	12,632	0
OHA-MASS OFC ON DISABILITY	17,502	0	17,502	0
PAR-PAROLE BRD	32,612	0	0	32,612
REG- PROF LICENSURE	3,751	0	0	3,751
RGT-BRD OF HIGHER ED	39,667	0	39,667	0
SAO-ST AUDITORS OFC	72,517	0	72,517	0
SEC-SECRETARY OF ST	188,281	0	162,919	25,362
TRC-TRIAL COURT	68,340	0	68,340	0
VWA-VICTIM & WITNESS ASSIST BRD	16,019	0	16,019	0
OTHER	628,384	384,002	244,382	0
Grantee Total	2,525,106	384,002	1,597,646	543,457
Direct Bill	0	0	0	0
Total	3,580,769	384,002	2,553,964	642,803

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department EQUIP & SOFTWARE DEPREC**

Equipment Depreciation costs have been identified by system and allocated to the grantee departments using an appropriate base.

Depreciation related to Financial Systems has been allocated based upon the number of full-time employees by department. Depreciation for the Procurement Systems has been directly assigned to OSD, and is allocated to the procurement activity, based upon the salaries for procurement.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department EQUIP & SOFTWARE DEPREC

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
EQUIPMENT DEPRECIATION	5,463,157			
Total Departmental Cost	5,463,157			5,463,157
Adjustments:				
Total To Be Allocated:	5,463,157			5,463,157

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department EQUIP & SOFTWARE DEPREC

	Total	G&A	FIN/BUDGET SYSTEMS	PROCUREMENT SYSTEMS
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
EQUIPMENT DEPRECIATION	5,463,157	0	4,766,092	697,065
Functional Cost	5,463,157	0	4,766,092	697,065
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	5,463,157	0	4,766,092	697,065
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For EQUIP & SOFTWARE DEPREC				
Schedule .3 Total	5,463,157	0	4,766,092	697,065

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department EQUIP & SOFTWARE DEPREC

Activity - FIN/BUDGET SYSTEMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	28,548		28,548		28,548
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	12,564		12,564		12,564
BSB-BUR OF ST BLDGS	17.83	0.017467	832		832		832
CSC-CIVIL SERVICE COMM	8.57	0.008396	400		400		400
CTR-THE COMPTROLLER	144.31	0.141374	6,738		6,738		6,738
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	17,674		17,674		17,674
DCR-CONSERVATION & REC	1,992.31	1.951771	93,023		93,023		93,023
HRD-HUMAN RESOURCES DIV	181.68	0.177983	8,483		8,483		8,483
OSD-OPERATIONAL SVCS	129.77	0.127129	6,059		6,059		6,059
POL- ST POLICE	3,091.85	3.028938	144,362		144,362		144,362
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	1,627		1,627		1,627
TRE-TREASURER	303.81	0.297628	14,185		14,185		14,185
Central Service Total	7,164.02	7.018249	334,496		334,496	0	334,496
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	706		706		706
AGR-AG. RESOURCES	122.42	0.119929	5,716		5,716		5,716
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	1,711		1,711		1,711
APC-APPEALS COURT	102.64	0.100552	4,792		4,792		4,792
ART-MASS CULTURAL CNCL	40.83	0.039999	1,906		1,906		1,906
ATB-APPELLATE TAX BRD	19.97	0.019564	932		932		932
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	1,473		1,473		1,473
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	21,140		21,140		21,140
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	2,944		2,944		2,944
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	111,649		111,649		111,649
BLC-BRD OF LIB COMMERS	22.10	0.021650	1,032		1,032		1,032
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	40,040		40,040		40,040
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	6,424		6,424		6,424
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	130,269		130,269		130,269
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	22,814		22,814		22,814
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	3,903		3,903		3,903
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	22,725		22,725		22,725
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	5,064		5,064		5,064
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	15,340		15,340		15,340
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	2,125		2,125		2,125
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	276		276		276
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	36,045		36,045		36,045
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	7,939		7,939		7,939
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	6,139		6,139		6,139
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	34,858		34,858		34,858
CPF-CAMPAIGN & POL FIN	18.25	0.017879	852		852		852
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	2,730		2,730		2,730
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	456		456		456
DAA-DISTRICT ATTY ASSC	9.80	0.009601	458		458		458
DAC-DISABLED PROTECTION COMM	120.99	0.118528	5,649		5,649		5,649
DFS- FIRE SVCS	516.18	0.505677	24,101		24,101		24,101
DMH- MENTAL HEALTH	3,535.52	3.463581	165,077		165,077		165,077
DMR- MENTAL RETARDATION	5,583.83	5.470213	260,715		260,715		260,715
DOB- BANKS	164.79	0.161437	7,694		7,694		7,694

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department EQUIP & SOFTWARE DEPREC

Activity - FIN/BUDGET SYSTEMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	190,006		190,006		190,006
DOE- EDUCATION	490.63	0.480647	22,908		22,908		22,908
DOI- INSURANCE	119.47	0.117039	5,578		5,578		5,578
DOR- REVENUE	1,454.34	1.424748	67,905		67,905		67,905
DOS- STANDARDS	21.10	0.020671	985		985		985
DOT-TRANSPORTATION	4,441.94	4.351557	207,399		207,399		207,399
DPH- PUBLIC HEALTH	3,186.87	3.122025	148,799		148,799		148,799
DPU- PUBLIC UTILITIES	199.67	0.195607	9,323		9,323		9,323
DSS- SOCIAL SERVICES	4,251.86	4.165345	198,524		198,524		198,524
DYS- YOUTH SERVICES	796.78	0.780567	37,203		37,203		37,203
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	7,215		7,215		7,215
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	3,307		3,307		3,307
EEC- EARLY EDU & CARE	298.08	0.292015	13,918		13,918		13,918
EED-EXEC ECON DEV	73.58	0.072083	3,436		3,436		3,436
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	97,557		97,557		97,557
ELD- ELDER AFFAIRS	76.70	0.075139	3,581		3,581		3,581
ENE- ENERGY RESOURCES	71.72	0.070261	3,349		3,349		3,349
ENV-EXEC ENV AFFAIRS	375.05	0.367419	17,512		17,512		17,512
EOL- WORKFORCE DEV	1,253.72	1.228210	58,538		58,538		58,538
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	11,101		11,101		11,101
EQE- ENV PROTECTION	818.39	0.801738	38,212		38,212		38,212
ETH-ST ETHICS COMM	28.74	0.028155	1,342		1,342		1,342
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	85,271		85,271		85,271
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	65,978		65,978		65,978
FWE- FISH AND GAME	350.65	0.343515	16,372		16,372		16,372
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	14,213		14,213		14,213
GCN-GOVERNORS COUNCIL	7.00	0.006858	327		327		327
GIC-GROUP INSURANCE COMM	56.53	0.055380	2,639		2,639		2,639
GOV-GOVERNORS OFC	83.44	0.081742	3,896		3,896		3,896
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	37,813		37,813		37,813
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	8,159		8,159		8,159
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	13,398		13,398		13,398
HOU-HOUSE OF REPS	651.75	0.638488	30,431		30,431		30,431
HPC-HEALTH POLICY COMM	74.56	0.073043	3,481		3,481		3,481
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	10,285		10,285		10,285
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	28		28		28
IGO- INSPECTOR GENERAL	95.39	0.093449	4,454		4,454		4,454
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	22,064		22,064		22,064
LEG-JOINT LEG EXP	25.69	0.025167	1,199		1,199		1,199
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	655		655		655
LOT-LOTTERY COMM	377.18	0.369505	17,611		17,611		17,611
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	30,715		30,715		30,715
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	64,166		64,166		64,166
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	330,911		330,911		330,911
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	71,331		71,331		71,331
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	6,404		6,404		6,404
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	37,680		37,680		37,680
MCD-COMM FOR THE DEAF	57.19	0.056026	2,670		2,670		2,670
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	6,143		6,143		6,143

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department EQUIP & SOFTWARE DEPREC

Activity - FIN/BUDGET SYSTEMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	1,059		1,059		1,059
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	8,272		8,272		8,272
MIL-MILITARY DIV	956.71	0.937243	44,670		44,670		44,670
MMA-MASS MARITIME ACADEMY	440.99	0.432017	20,590		20,590		20,590
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	800		800		800
MRC-MASS REHAB COMM	874.68	0.856882	40,840		40,840		40,840
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	34,672		34,672		34,672
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	28,553		28,553		28,553
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	32,028		32,028		32,028
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	6,057		6,057		6,057
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	11,049		11,049		11,049
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	45,441		45,441		45,441
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	334		334		334
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	4,071		4,071		4,071
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	1,076		1,076		1,076
OCD- HOUSING & COMM DEV	421.88	0.413296	19,698		19,698		19,698
OHA-MASS OFC ON DISABILITY	13.77	0.013490	643		643		643
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	1,061		1,061		1,061
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	166		166		166
PAR-PAROLE BRD	188.60	0.184762	8,806		8,806		8,806
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	2,370		2,370		2,370
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	6,306		6,306		6,306
PST-PEACE OFFICER STANDARDS	40.51	0.039686	1,891		1,891		1,891
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	57,395		57,395		57,395
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	28,413		28,413		28,413
REG- PROF LICENSURE	257.52	0.252280	12,024		12,024		12,024
RGT-BRD OF HIGHER ED	62.96	0.061679	2,940		2,940		2,940
SAO-ST AUDITORS OFC	204.82	0.200652	9,563		9,563		9,563
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	3,857		3,857		3,857
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	1,209		1,209		1,209
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	187		187		187
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	11,268		11,268		11,268
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	13,166		13,166		13,166
SDD-SHERIFF DEPT DUKES	46.04	0.045103	2,150		2,150		2,150
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	26,103		26,103		26,103
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	11,005		11,005		11,005
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	70,370		70,370		70,370
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	32,477		32,477		32,477
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	16,912		16,912		16,912
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	34,331		34,331		34,331
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	40,597		40,597		40,597
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	26,317		26,317		26,317
SEA- BUSINESS & TECH	10.26	0.010051	479		479		479
SEC-SECRETARY OF ST	449.25	0.440109	20,976		20,976		20,976
SEN-SENATE	291.58	0.285647	13,614		13,614		13,614

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department EQUIP & SOFTWARE DEPREC

Activity - FIN/BUDGET SYSTEMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	4,271		4,271		4,271
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	2,745		2,745		2,745
SRB-ST RECLAMATION BRD	121.50	0.119028	5,673		5,673		5,673
SSA-SALEM ST COLLEGE	2,066.09	2.024050	96,468		96,468		96,468
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	51,722		51,722		51,722
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	12,592		12,592		12,592
TAC- TELECOM & CABLE	25.35	0.024834	1,184		1,184		1,184
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	5,321		5,321		5,321
TRC-TRIAL COURT	6,691.74	6.555579	312,445		312,445		312,445
VET- VETERANS SVCS	114.36	0.112033	5,340		5,340		5,340
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	1,336		1,336		1,336
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	84,408		84,408		84,408
WES-WESTERN DISTRICT ATTY	168.97	0.165532	7,889		7,889		7,889
WOR-WORCESTER ST COLLEGE	989.26	0.969131	46,190		46,190		46,190
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	46,517		46,517		46,517
Grantee Total	94,913.00	92.981751	4,431,596		4,431,596	0	4,431,596
Schedule .4 Total for FIN/BUDGET SYSTEMS	102,077.02	100.000000	4,766,092		4,766,092	0	4,766,092

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS
Allocation Source: FTE REPORT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department EQUIP & SOFTWARE DEPREC

Activity - PROCUREMENT SYSTEMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
OSD-OPERATIONAL SVCS	100	100.000000	697,065		697,065		697,065
Central Service Total	100	100.000000	697,065		697,065	0	697,065
Schedule .4 Total for PROCUREMENT SYSTEMS	100	100.000000	697,065		697,065	0	697,065

Allocation Basis: DIRECT TO OSD
Allocation Source: N/A

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department EQUIP & SOFTWARE DEPREC**

Receiving Department	Total	FIN/BUDGET SYSTEMS	PROCUREMENT SYSTEMS
Central Service Department			
AGO-ATTY GENERAL OFC	28,548	28,548	0
ANF-EXEC OFC ADMIN & FIN	12,564	12,564	0
BSB-BUR OF ST BLDGS	832	832	0
CSC-CIVIL SERVICE COMM	400	400	0
CTR-THE COMPTROLLER	6,738	6,738	0
DCP-CAP ASSET MGMT/MAINT	17,674	17,674	0
DCR-CONSERVATION & REC	93,023	93,023	0
HRD-HUMAN RESOURCES DIV	8,483	8,483	0
OSD-OPERATIONAL SVCS	703,124	6,059	697,065
POL- ST POLICE	144,362	144,362	0
SDO-SUPPLIER DIVERSITY OFFICE	1,627	1,627	0
TRE-TREASURER	14,185	14,185	0
Central Service Total	1,031,561	334,496	697,065
Grantee Department			
ADD-DEV DISABILITIES CNCL	706	706	0
AGR-AG. RESOURCES	5,716	5,716	0
ALA-ADMIN LAW APPEALS DIV	1,711	1,711	0
APC-APPEALS COURT	4,792	4,792	0
ART-MASS CULTURAL CNCL	1,906	1,906	0
ATB-APPELLATE TAX BRD	932	932	0
BBE-BRD OF BAR EXAMINERS	1,473	1,473	0
BCC-BERKSHIRE COMM COLLEGE	21,140	21,140	0
BER-BERKSHIRE DISTRICT ATTY	2,944	2,944	0
BHC-BUNKER HILL COMM COLLEGE	111,649	111,649	0
BLC-BRD OF LIB COMMERS	1,032	1,032	0
BRC-BRISTOL COMM COLLEGE	40,040	40,040	0
BRI-BRISTOL DISTRICT ATTY	6,424	6,424	0
BSC-BRIDGewater ST COLLEGE	130,269	130,269	0
BSD-SHERIFF DEPT BRISTOL	22,814	22,814	0
CAD-COMM AGAINST DISCRIMINATION	3,903	3,903	0
CCC-CAPE COD COMM COLLEGE	22,725	22,725	0
CDA-EMERGENCY MGMT AGENCY	5,064	5,064	0
CHE-SOLDIERS' HOME IN MASS	15,340	15,340	0
CHS-CRIM HISTORY SYSTEMS BRD	2,125	2,125	0
CJC-COMM ON JUDICIAL CONDUCT	276	276	0
CJT-MUN POLICE TRAIN COMM	36,045	36,045	0
CME-CHIEF MEDICAL EXAMINER	7,939	7,939	0
CNB- CANNABIS CONTROL COMMISSION	6,139	6,139	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	34,858	34,858	0
CPF-CAMPAIGN & POL FIN	852	852	0
CPI-CAPE & ISLANDS DISTRICT ATTY	2,730	2,730	0
CSW-COMM ON STATUS OF WOMEN	456	456	0
DAA-DISTRICT ATTY ASSC	458	458	0
DAC-DISABLED PROTECTION COMM	5,649	5,649	0
DFS- FIRE SVCS	24,101	24,101	0
DMH- MENTAL HEALTH	165,077	165,077	0
DMR- MENTAL RETARDATION	260,715	260,715	0
DOB- BANKS	7,694	7,694	0
DOC- CORRECTION	190,006	190,006	0

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department EQUIP & SOFTWARE DEPREC**

Receiving Department	Total	FIN/BUDGET SYSTEMS	PROCUREMENT SYSTEMS
DOE- EDUCATION	22,908	22,908	0
DOI- INSURANCE	5,578	5,578	0
DOR- REVENUE	67,905	67,905	0
DOS- STANDARDS	985	985	0
DOT-TRANSPORTATION	207,399	207,399	0
DPH- PUBLIC HEALTH	148,799	148,799	0
DPU- PUBLIC UTILITIES	9,323	9,323	0
DSS- SOCIAL SERVICES	198,524	198,524	0
DYS- YOUTH SERVICES	37,203	37,203	0
EAS-EASTERN DISTRICT ATTY	7,215	7,215	0
EDU-EXECUTIVE OFFICE OF EDUCATION	3,307	3,307	0
EEC- EARLY EDU & CARE	13,918	13,918	0
EED-EXEC ECON DEV	3,436	3,436	0
EHS-EXEC HLTH & HUMAN SVCS	97,557	97,557	0
ELD- ELDER AFFAIRS	3,581	3,581	0
ENE- ENERGY RESOURCES	3,349	3,349	0
ENV-EXEC ENV AFFAIRS	17,512	17,512	0
EOL- WORKFORCE DEV	58,538	58,538	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	11,101	11,101	0
EQE- ENV PROTECTION	38,212	38,212	0
ETH-ST ETHICS COMM	1,342	1,342	0
FRC-FRAMINGHAM ST COLLEGE	85,271	85,271	0
FSC-FITCHBURG ST COLLEGE	65,978	65,978	0
FWE- FISH AND GAME	16,372	16,372	0
GCC-GREENFIELD COMM COLLEGE	14,213	14,213	0
GCN-GOVERNORS COUNCIL	327	327	0
GIC-GROUP INSURANCE COMM	2,639	2,639	0
GOV-GOVERNORS OFC	3,896	3,896	0
HCC-HOLYOKE COMM COLLEGE	37,813	37,813	0
HCF-HLTH CARE FIN & POLICY	8,159	8,159	0
HLY-SOLDIERS' HOME IN HOLYOKE	13,398	13,398	0
HOU-HOUSE OF REPS	30,431	30,431	0
HPC-HEALTH POLICY COMM	3,481	3,481	0
HSD-SHERIFF DEPT HAMPSHIRE	10,285	10,285	0
HST-HLTH CARE SECURITY TRUST	28	28	0
IGO- INSPECTOR GENERAL	4,454	4,454	0
ITD-INFORMATION TECHNOLOGY DIV	22,064	22,064	0
LEG-JOINT LEG EXP	1,199	1,199	0
LIB-GEORGE FINGOLD LIBRARY	655	655	0
LOT-LOTTERY COMM	17,611	17,611	0
MAS-MASSASOIT COMM COLLEGE	30,715	30,715	0
MBC-MASS BAY COMM COLLEGE	64,166	64,166	0
MBT-MASS BAY TRANSPORTATION AUTHORITY	330,911	330,911	0
MCA-MASS COLLEGE OF ART	71,331	71,331	0
MCB-MASS COMM FOR THE BLIND	6,404	6,404	0
MCC-MIDDLESEX COMM COLLEGE	37,680	37,680	0
MCD-COMM FOR THE DEAF	2,670	2,670	0
MGC-MASSACHUSETTS GAMING COMMISSION	6,143	6,143	0
MHL-MENTAL HLTH LEGAL ADVISORS	1,059	1,059	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	8,272	8,272	0

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department EQUIP & SOFTWARE DEPREC**

Receiving Department	Total	FIN/BUDGET SYSTEMS	PROCUREMENT SYSTEMS
MIL-MILITARY DIV	44,670	44,670	0
MMA-MASS MARITIME ACADEMY	20,590	20,590	0
MMP-MASS MKTING PARTNERSHIP	800	800	0
MRC-MASS REHAB COMM	40,840	40,840	0
MWC-MT WACHUSETT COMM COLLEGE	34,672	34,672	0
NAC-MASS COLLEGE OF LIBERAL ARTS	28,553	28,553	0
NEC-NORTHERN ESSEX COMM COLLEGE	32,028	32,028	0
NFK-NORFOLK DISTRICT ATTY	6,057	6,057	0
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	11,049	11,049	0
NSC-NORTH SHORE COMM COLLEGE	45,441	45,441	0
NSD-SHERIFF DEPT NANTUCKET	334	334	0
NWD-NORTHWESTERN DISTRICT ATTY	4,071	4,071	0
OCA-OFFICE OF CHILD ADVOCATE	1,076	1,076	0
OCD- HOUSING & COMM DEV	19,698	19,698	0
OHA-MASS OFC ON DISABILITY	643	643	0
ORI-OFC FOR REFUGEES AND IMMIGRANTS	1,061	1,061	0
OVA - OFFICE OF THE VETERAN ADVOCATE	166	166	0
PAR-PAROLE BRD	8,806	8,806	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	2,370	2,370	0
PLY-PLYMOUTH DISTRICT ATTY	6,306	6,306	0
PST-PEACE OFFICER STANDARDS	1,891	1,891	0
QCC-QUINSIGAMOND COMM COLLEGE	57,395	57,395	0
RCC-ROXBURY COMM COLLEGE	28,413	28,413	0
REG- PROF LICENSURE	12,024	12,024	0
RGT-BRD OF HIGHER ED	2,940	2,940	0
SAO-ST AUDITORS OFC	9,563	9,563	0
SBA- SMALL BUSINESS ADMINISTRATION	3,857	3,857	0
SCA- CONSUMER AFFAIRS & BUS REG	1,209	1,209	0
SDA-SHERIFFS DEPT ASSC	187	187	0
SDB-SHERIFF DEPT BERKSHIRE	11,268	11,268	0
SDC-SHERIFF DEPT BARNSTABLE	13,166	13,166	0
SDD-SHERIFF DEPT DUKES	2,150	2,150	0
SDE-SHERIFF DEPT ESSEX	26,103	26,103	0
SDF-SHERIFF DEPT FRANKLIN	11,005	11,005	0
SDH-SHERIFF DEPT HAMPDEN	70,370	70,370	0
SDM-SHERIFF DEPT MIDDLESEX	32,477	32,477	0
SDN-SHERIFF DEPT NORFOLK	16,912	16,912	0
SDP-SHERIFF DEPT PLYMOUTH	34,331	34,331	0
SDS-SHERIFF DEPT SUFFOLK	40,597	40,597	0
SDW-SHERIFF DEPT WORCESTER	26,317	26,317	0
SEA- BUSINESS & TECH	479	479	0
SEC-SECRETARY OF ST	20,976	20,976	0
SEN-SENATE	13,614	13,614	0
SJC-SUPREME JUDICIAL COURT	4,271	4,271	0
SOR-SEX OFFENDER REGISTRY	2,745	2,745	0
SRB-ST RECLAMATION BRD	5,673	5,673	0
SSA-SALEM ST COLLEGE	96,468	96,468	0

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department EQUIP & SOFTWARE DEPREC**

Receiving Department	Total	FIN/BUDGET SYSTEMS	PROCUREMENT SYSTEMS
STC-SPRINGFIELD TECH COMM COLLEGE	51,722	51,722	0
SUF-SUFFOLK DISTRICT ATTY	12,592	12,592	0
TAC- TELECOM & CABLE	1,184	1,184	0
TRB-TEACHERS RETIREMENT BRD	5,321	5,321	0
TRC-TRIAL COURT	312,445	312,445	0
VET- VETERANS SVCS	5,340	5,340	0
VWA-VICTIM & WITNESS ASSIST BRD	1,336	1,336	0
WEL- TRANSITIONAL ASSIST	84,408	84,408	0
WES-WESTERN DISTRICT ATTY	7,889	7,889	0
WOR-WORCESTER ST COLLEGE	46,190	46,190	0
WSC-WESTFIELD ST COLLEGE	46,517	46,517	0
Grantee Total	4,431,596	4,431,596	0
 Direct Bill	 0	 0	 0
 Total	 5,463,157	 4,766,092	 697,065

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department FRINGE BENEFITS**

CTR develops an annual Statewide fringe benefit rate (FBR) that is submitted to the U.S. Department of Health & Human Services for approval. The FY24 approved rates (related to group insurance, retirement, terminal leave) were 43.20% for general employees and 61.24% for uniformed employees. These rates were applied to the expenses identified in the A01, A07, A09, and AA1 object codes (salaries).

The FY24 approved rates (related to unemployment insurance, universal health insurance, Medicare tax, and paid family & medical leave) were 2.11% for both general employees and uniformed employees. These rates were applied to expenses in all AA and CC object codes with the exception of A75, A90, CC5, C33, C75, C90, and C98.

The resulting amounts were allocated to the respective central service.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department FRINGE BENEFITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
FRINGE BENEFIT EXPENSES	311,997,205			
Total Departmental Cost	311,997,205			311,997,205
Adjustments:				
Total To Be Allocated:	311,997,205			311,997,205

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department FRINGE BENEFITS

	Total	G&A	FRINGE BENEFITS
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
FRINGE BENEFIT EXPENSES	311,997,205	0	311,997,205
Functional Cost	311,997,205	0	311,997,205
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	311,997,205	0	311,997,205
Allocation Step 2			
2nd Allocation	0	0	0
Total For FRINGE BENEFITS			
Schedule .3 Total	311,997,205	0	311,997,205

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department FRINGE BENEFITS

Activity - FRINGE BENEFITS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	22,918,561	7.345758	22,918,560		22,918,560		22,918,560
ANF-EXEC OFC ADMIN & FIN	13,281,462	4.256917	13,281,462		13,281,462		13,281,462
BSB-BUR OF ST BLDGS	703,342	0.225432	703,342		703,342		703,342
CSC-CIVIL SERVICE COMM	377,686	0.121054	377,685		377,685		377,685
CTR-THE COMPROLLER	5,473,929	1.754480	5,473,929		5,473,929		5,473,929
DCP-CAP ASSET MGMT/MAINT	16,938,682	5.429113	16,938,681		16,938,681		16,938,681
DCR-CONSERVATION & REC	45,216,756	14.492680	45,216,757		45,216,757		45,216,757
HRD-HUMAN RESOURCES DIV	7,093,774	2.273666	7,093,774		7,093,774		7,093,774
OSD-OPERATIONAL SVCS	5,031,439	1.612655	5,031,439		5,031,439		5,031,439
POL- ST POLICE	183,325,420	58.758675	183,325,424		183,325,424		183,325,424
SDO-SUPPLIER DIVERSITY OFFICE	1,371,922	0.439723	1,371,923		1,371,923		1,371,923
TRE-TREASURER	10,264,232	3.289847	10,264,231		10,264,231		10,264,231
Central Service Total	311,997,205	100.000000	311,997,205		311,997,205	0	311,997,205
Schedule .4 Total for FRINGE BENEFITS	311,997,205	100.000000	311,997,205		311,997,205	0	311,997,205

Allocation Basis: CALCULATED FRINGE BENEFITS BY DEPT
Allocation Source: FRINGE BENEFIT CALCULATION

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department FRINGE BENEFITS**

Receiving Department	Total	FRINGE BENEFITS
Central Service Department		
AGO-ATTY GENERAL OFC	22,918,560	22,918,560
ANF-EXEC OFC ADMIN & FIN	13,281,462	13,281,462
BSB-BUR OF ST BLDGS	703,342	703,342
CSC-CIVIL SERVICE COMM	377,685	377,685
CTR-THE COMPTROLLER	5,473,929	5,473,929
DCP-CAP ASSET MGMT/MAINT	16,938,681	16,938,681
DCR-CONSERVATION & REC	45,216,757	45,216,757
HRD-HUMAN RESOURCES DIV	7,093,774	7,093,774
OSD-OPERATIONAL SVCS	5,031,439	5,031,439
POL- ST POLICE	183,325,424	183,325,424
SDO-SUPPLIER DIVERSITY OFFICE	1,371,923	1,371,923
TRE-TREASURER	10,264,231	10,264,231
Central Service Total	311,997,205	311,997,205
Direct Bill	0	0
Total	311,997,205	311,997,205

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department HEALTH & WELFARE COSTS**

Certain employees are participants in the State's Health and Welfare fund and receive additional benefits from the state. These benefits provide coverage for most medical, prescription drug, dental and vision expenses.

Costs for each central service were determined by taking the count of each employee type and applying the appropriate health and welfare weekly rate, and then multiplying those costs out for 52 weeks.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department HEALTH & WELFARE COSTS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
HEALTH & WELFARE COSTS	2,181,627			
Total Departmental Cost	2,181,627			2,181,627
Adjustments:				
Total To Be Allocated:	2,181,627			2,181,627

**Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department HEALTH & WELFARE COSTS**

	Total	G&A	HEALTH & WELFARE
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
HEALTH & WELFARE COSTS	2,181,627	0	2,181,627
Functional Cost	2,181,627	0	2,181,627
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	2,181,627	0	2,181,627
Allocation Step 2			
2nd Allocation	0	0	0
Total For HEALTH & WELFARE COSTS			
Schedule .3 Total	2,181,627	0	2,181,627

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HEALTH & WELFARE COSTS**

Activity - HEALTH & WELFARE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	638,169	29.251976	638,169		638,169		638,169
ANF-EXEC OFC ADMIN & FIN	286,662	13.139826	286,662		286,662		286,662
CSC-CIVIL SERVICE COMM	9,595	0.439809	9,595		9,595		9,595
CTR-THE COMPTROLLER	153,941	7.056247	153,941		153,941		153,941
DCP-CAP ASSET MGMT/MAINT	411,225	18.849464	411,225		411,225		411,225
HRD-HUMAN RESOURCES DIV	195,625	8.966932	195,625		195,625		195,625
OSD-OPERATIONAL SVCS	137,473	6.301398	137,473		137,473		137,473
SDO-SUPPLIER DIVERSITY OFFICE	36,202	1.659404	36,202		36,202		36,202
TRE-TREASURER	312,735	14.334944	312,735		312,735		312,735
Central Service Total	2,181,627	100.000000	2,181,627		2,181,627	0	2,181,627
Schedule .4 Total for HEALTH & WELFARE	2,181,627	100.000000	2,181,627		2,181,627	0	2,181,627

Allocation Basis: HEALTH & WELFARE COSTS BY CENTRAL SERVICE
Allocation Source: H&W DETAIL

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HEALTH & WELFARE COSTS**

Receiving Department	Total	HEALTH & WELFARE
Central Service Department		
AGO-ATTY GENERAL OFC	638,169	638,169
ANF-EXEC OFC ADMIN & FIN	286,662	286,662
CSC-CIVIL SERVICE COMM	9,595	9,595
CTR-THE COMPTROLLER	153,941	153,941
DCP-CAP ASSET MGMT/MAINT	411,225	411,225
HRD-HUMAN RESOURCES DIV	195,625	195,625
OSD-OPERATIONAL SVCS	137,473	137,473
SDO-SUPPLIER DIVERSITY OFFICE	36,202	36,202
TRE-TREASURER	312,735	312,735
Central Service Total	2,181,627	2,181,627
Direct Bill	0	0
Total	2,181,627	2,181,627

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department ITD CHARGEBACKS**

The state has developed a billing methodology for a portion of its consolidated IT related expenses. However, not all of these costs are billed to the central services agencies. The unbilled portion is calculated by taking the difference of the total computed amount per the rate methodology and subtracting the E05 and U04 expenses, which represent what the agency had to pay.

The difference is allocated to each agency based on their respective unpaid portion.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department ITD CHARGEBACKS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
ITD CHARGEBACK	18,106,417			
Total Departmental Cost Adjustments:	18,106,417			18,106,417
Total To Be Allocated:	18,106,417			18,106,417

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department ITD CHARGEBACKS

	Total	G&A	ITD CHARGEBACK
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
ITD CHARGEBACK	18,106,417	0	18,106,417
Functional Cost	18,106,417	0	18,106,417
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	18,106,417	0	18,106,417
Allocation Step 2			
2nd Allocation	0	0	0
Total For ITD CHARGEBACKS			
Schedule .3 Total	18,106,417	0	18,106,417

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ITD CHARGEBACKS

Activity - ITD CHARGEBACK

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	919,967	5.080889	919,967		919,967		919,967
ANF-EXEC OFC ADMIN & FIN	1,920,110	10.604583	1,920,110		1,920,110		1,920,110
BSB-BUR OF ST BLDGS	424,903	2.346698	424,903		424,903		424,903
CSC-CIVIL SERVICE COMM	234,776	1.296645	234,776		234,776		234,776
CTR-THE COMPTROLLER	336,100	1.856248	336,100		336,100		336,100
DCP-CAP ASSET MGMT/MAINT	1,318,755	7.283357	1,318,755		1,318,755		1,318,755
DCR-CONSERVATION & REC	1,313,067	7.251943	1,313,067		1,313,067		1,313,067
HRD-HUMAN RESOURCES DIV	398,531	2.201048	398,531		398,531		398,531
OSD-OPERATIONAL SVCS	686,341	3.790595	686,341		686,341		686,341
POL- ST POLICE	9,334,367	51.552813	9,334,367		9,334,367		9,334,367
TRE-TREASURER	1,219,500	6.735181	1,219,500		1,219,500		1,219,500
Central Service Total	18,106,417	100.000000	18,106,417		18,106,417	0	18,106,417
Schedule .4 Total for ITD CHARGEBACK	18,106,417	100.000000	18,106,417		18,106,417	0	18,106,417

Allocation Basis: ITD CHARGEBACK AMOUNTS BY CENTRAL SERVICE
Allocation Source: ITD CHARGEBACK REPORT

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department ITD CHARGEBACKS**

Receiving Department	Total	ITD CHARGEBACK
Central Service Department		
AGO-ATTY GENERAL OFC	919,967	919,967
ANF-EXEC OFC ADMIN & FIN	1,920,110	1,920,110
BSB-BUR OF ST BLDGS	424,903	424,903
CSC-CIVIL SERVICE COMM	234,776	234,776
CTR-THE COMPTROLLER	336,100	336,100
DCP-CAP ASSET MGMT/MAINT	1,318,755	1,318,755
DCR-CONSERVATION & REC	1,313,067	1,313,067
HRD-HUMAN RESOURCES DIV	398,531	398,531
OSD-OPERATIONAL SVCS	686,341	686,341
POL- ST POLICE	9,334,367	9,334,367
TRE-TREASURER	1,219,500	1,219,500
Central Service Total	18,106,417	18,106,417
Direct Bill	0	0
Total	18,106,417	18,106,417

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department AUDIT COST FROM SAO**

Costs related to audits and the work of the State Auditor's Office (SAO) are not charged to the majority of the agencies in the state. These costs have been identified and allocated to the central services in the plan.

The costs have been determined by taking the sum of the audit days by audit for each central service and multiplying by the per diem cost.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department AUDIT COST FROM SAO

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
UNBILLED STATE AUDIT	1,167,364			
Total Departmental Cost Adjustments:	1,167,364			1,167,364
Total To Be Allocated:	1,167,364			1,167,364

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department AUDIT COST FROM SAO

	Total	G&A	SAO
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
UNBILLED STATE AUDIT	1,167,364	0	1,167,364
Functional Cost	1,167,364	0	1,167,364
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	1,167,364	0	1,167,364
Allocation Step 2			
2nd Allocation	0	0	0
Total For AUDIT COST FROM SAO			
Schedule .3 Total	1,167,364	0	1,167,364

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AUDIT COST FROM SAO**

Activity - SAO

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	123,081	10.543498	123,081		123,081		123,081
HRD-HUMAN RESOURCES DIV	304,364	26.072759	304,364		304,364		304,364
OSD-OPERATIONAL SVCS	277,015	23.729959	277,015		277,015		277,015
SDO-SUPPLIER DIVERSITY OFFICE	462,904	39.653784	462,904		462,904		462,904
Central Service Total	1,167,364	100.000000	1,167,364		1,167,364	0	1,167,364
Schedule .4 Total for SAO	1,167,364	100.000000	1,167,364		1,167,364	0	1,167,364

Allocation Basis: SAO MEMO BILL BY CENTRAL SERVICE
Allocation Source: SAO MEMO BILL DETAIL

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AUDIT COST FROM SAO

Receiving Department	Total	SAO
Central Service Department		
ANF-EXEC OFC ADMIN & FIN	123,081	123,081
HRD-HUMAN RESOURCES DIV	304,364	304,364
OSD-OPERATIONAL SVCS	277,015	277,015
SDO-SUPPLIER DIVERSITY OFFICE	462,904	462,904
Central Service Total	1,167,364	1,167,364
Direct Bill	0	0
Total	1,167,364	1,167,364

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department ANF UNBILLED IT**

Executive Order No. 510 requires that all departments within the Executive Branch consolidate their IT within the Executive Department. ANF began billing for IT costs in FY13 using an approved methodology. The unbilled memo bills for central services, as well as the consolidated UU expenses (excluding U07) in the 1100-1700 appropriation have been identified and allocated in this central service department.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department ANF UNBILLED IT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			
Cost Adjustments:				
ANF IT MEMO BILLS	4,388,881			
ANF UNBILLED UU	4,372,547			
Total Departmental Cost Adjustments:	8,761,428			8,761,428
Total To Be Allocated:	8,761,428			8,761,428

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department ANF UNBILLED IT

	Total	G&A	MEMO BILLS	UNBILLED UU
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
ANF IT MEMO BILLS	4,388,881	0	4,388,881	0
ANF UNBILLED UU	4,372,547	0	0	4,372,547
Functional Cost	8,761,428	0	4,388,881	4,372,547
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	8,761,428	0	4,388,881	4,372,547
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For ANF UNBILLED IT				
Schedule .3 Total	8,761,428	0	4,388,881	4,372,547

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF UNBILLED IT

Activity - MEMO BILLS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
BSB-BUR OF ST BLDGS	26,913	0.613209	26,913		26,913		26,913
DCP-CAP ASSET MGMT/MAINT	1,662,058	37.869744	1,662,058		1,662,058		1,662,058
HRD-HUMAN RESOURCES DIV	2,121,242	48.332183	2,121,242		2,121,242		2,121,242
OSD-OPERATIONAL SVCS	459,894	10.478616	459,894		459,894		459,894
SDO-SUPPLIER DIVERSITY OFFICE	118,774	2.706248	118,774		118,774		118,774
Central Service Total	4,388,881	100.000000	4,388,881		4,388,881	0	4,388,881
Schedule .4 Total for MEMO BILLS	4,388,881	100.000000	4,388,881		4,388,881	0	4,388,881

Allocation Basis: ANF IT MEMO BILL BY CENTRAL SVC.
Allocation Source: MEMO BILL DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF UNBILLED IT

Activity - UNBILLED UU

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	3,286,925	75.171862	3,286,925		3,286,925		3,286,925
CSC-CIVIL SERVICE COMM	42,550	0.973117	42,550		42,550		42,550
DCP-CAP ASSET MGMT/MAINT	11,448	0.261815	11,448		11,448		11,448
HRD-HUMAN RESOURCES DIV	675,054	15.438462	675,054		675,054		675,054
OSD-OPERATIONAL SVCS	342,624	7.835799	342,624		342,624		342,624
SDO-SUPPLIER DIVERSITY OFFICE	13,946	0.318945	13,946		13,946		13,946
Central Service Total	4,372,547	100.000000	4,372,547		4,372,547	0	4,372,547
Schedule .4 Total for UNBILLED UU	4,372,547	100.000000	4,372,547		4,372,547	0	4,372,547

Allocation Basis: UU EXPENSES BY CENTRAL SVCS.
Allocation Source: UU UNIT CODE DETAIL

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department ANF UNBILLED IT**

Receiving Department	Total	MEMO BILLS	UNBILLED UU
Central Service Department			
ANF-EXEC OFC ADMIN & FIN	3,286,925	0	3,286,925
BSB-BUR OF ST BLDGS	26,913	26,913	0
CSC-CIVIL SERVICE COMM	42,550	0	42,550
DCP-CAP ASSET MGMT/MAINT	1,673,506	1,662,058	11,448
HRD-HUMAN RESOURCES DIV	2,796,296	2,121,242	675,054
OSD-OPERATIONAL SVCS	802,518	459,894	342,624
SDO-SUPPLIER DIVERSITY OFFICE	132,720	118,774	13,946
Central Service Total	8,761,428	4,388,881	4,372,547
Direct Bill	0	0	0
Total	8,761,428	4,388,881	4,372,547

Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department AGO-ATTY GENERAL OFC

The Office of the Attorney General (AGO) is responsible for all legal services on behalf of the Commonwealth. Services are provided to all departments and programs when needed. Legal service costs are an allowable indirect cost for federally assisted grants, contracts, and cooperative agreements.

Salaries were determined based upon the employee salary detail. Each activity's salary cost includes the allocated portion of Bureau overhead. Operating expenses were picked up from the AGO's 0810-0000 appropriation. These operating expenses were distributed based upon the activity salary dollars charged to this appropriation. Rent for the Saltonstall building was distributed to the activities based upon the applicable salaries of the divisions that occupy the building. Inbound costs related to the McCormack building were allocated based upon the salaries of the divisions that occupy that building.

Executive Bureau (General Administration): Costs associated with the Executive Bureau are related to the daily operation and management of the other AGO bureaus. These costs are general in nature and include; budgeting, data processing, personnel, management, law library, and ancillary support. These costs have been allocated to the Bureaus and Divisions based on the total salaries of these program units. The salary of the elected official – the Attorney General – is included under All Other as an unallocable cost.

Administrative Law Division: The Administrative Law Division handles litigation involving state officials and agencies related to the performance of their official duties. Allocable costs are distributed to receiving departments based on the number of active cases reported by the Division for the latest available fiscal year. Costs associated with review of Municipal Laws are excluded from allocable costs.

Trial Law Division: The Trial Division has a variety of responsibilities including evaluation of cases for settlement, disposition by motion, or full litigation. A significant part of the Division's caseload involves state contracts and increases with the number of major public projects. Allocable costs are distributed to receiving departments based on the number of active cases reported by the Division for the latest available fiscal year.

Environmental Crimes Division Strike Force: The AGO serves as investigative and litigation counsel on environmental issues pertaining to the Commonwealth's enforcement of environmental protection programs established by state and Federal statutes and regulations. Based on information provided by AGO, allocable costs have been distributed directly to the Department of Environmental Protection (EQE).

Environmental Protection Division: This Division handles Commonwealth civil litigation to enforce environmental protection programs established by law and regulation. Allocable costs associated with this activity are allocated to several departments based on information provided by the AGO. This Division largely handles non-criminal cases, whereas the Environmental Crimes Division investigates and litigates criminal cases.

Medicaid Fraud Division: Allocated costs associated with the Medicaid Fraud Control Unit are separately identified for the purposes of developing the MFCU indirect cost rate. These costs are not allocable to departments and therefore not included in Schedule A of the SWCAP.

Insurance Division: The costs associated with the AGO's Insurance Division – net of direct costs and fringe – are separately identified and allocated directly to Division of Insurance.

Utilities Division: The costs associated with the AGO's Utilities Division – net of direct costs and fringe – are separately identified and allocated directly to Department of Telecommunications and Energy (DPU).

All Other costs have been placed in the All Other activity and are not allocated. Disallowed costs represent the unallowable object codes from all appropriations and are also not allocated.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department AGO-ATTY GENERAL OFC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	91,709,822			91,709,822
Inbound Costs:				
BUILDING DEPRECIATION	343,032		343,032	
EQUIP & SOFTWARE DEPREC	28,548		28,548	
FRINGE BENEFITS	22,918,560		22,918,560	
HEALTH & WELFARE COSTS	638,169		638,169	
ITD CHARGEBACKS	919,967		919,967	
AGO-ATTY GENERAL OFC		181,724	181,724	
ANF-EXEC OFC ADMIN & FIN		41,795	41,795	
CTR-THE COMPTROLLER		62,333	62,333	
DCP-CAP ASSET MGMT/MAINT		1,825,621	1,825,621	
HRD-HUMAN RESOURCES DIV		82,759	82,759	
OSD-OPERATIONAL SVCS		4,759	4,759	
POL- ST POLICE		235,179	235,179	
TRE-TREASURER		21,922	21,922	
Total Allocated Additions:	<u>24,848,275</u>	<u>2,456,092</u>	27,304,367	27,304,367
Total To Be Allocated:	<u>116,558,097</u>	<u>2,456,092</u>		<u>119,014,189</u>

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department AGO-ATTY GENERAL OFC

	Total	G&A	ADMINISTRATIVE LAW	TRIAL LAW	ENVIRONMENTAL CRIMES
Other Expense & Cost					
AA - SALARIES & WAGES	50,981,105	3,359,655	2,248,267	3,329,066	336,475
BB - TRAVEL	259,777	14,418	9,586	14,236	1,273
CC - SPECIAL EMPLOYEES	812,360	75,062	49,879	74,168	6,661
DD - PENSION & INSURANCE	2,011,632	0	0	0	0
EE - SUPPLIES	3,057,695	119,862	79,806	118,639	10,702
GG - ENERGY & SPACE USE	3,698,126	10,725	0	0	0
HH - CONSULTANTS	4,010,431	0	0	0	0
JJ - OPERATIONAL SVCS	5,252,831	22,062	14,708	21,537	2,101
KK - EQUIPMENT PURCHASE	465,149	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	319,081	23,899	15,890	23,612	2,106
NN - INFRASTRUCTURE	17,439	1,175	781	1,161	105
PP - STATE AID	6,623,893	0	0	0	0
RR - BENEFITS PROGRAM	3,557,060	0	0	0	0
TT - LOANS	6,640,794	0	0	0	0
UU - IT NON-PAYROLL	4,002,449	190,116	126,477	187,715	16,810
Departmental Total					
Expenditures Per Financial Statement	91,709,822				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	91,709,822	3,816,974	2,545,394	3,770,134	376,233
Allocation Step 1					
Inbound - FRINGE BENEFITS	22,918,560	1,510,135	1,011,649	1,496,475	151,671
Inbound - All Others	1,929,716	127,152	85,180	126,001	12,771
Reallocate Admin Costs		(5,454,261)	257,987	381,253	38,725
Unallocated Costs	(95,157,860)	0	0	0	0
1st Allocation	21,400,238	0	3,900,209	5,773,863	579,400
Allocation Step 2					
Inbound - All Others	2,456,092	161,835	108,414	160,371	16,254
Reallocate Admin Costs		(161,835)	7,655	11,312	1,149
Unallocated Costs	(1,836,766)	0	0	0	0
2nd Allocation	619,326	0	116,069	171,683	17,403
Total For AGO-ATTY GENERAL OFC					
Schedule .3 Total	22,019,563	0	4,016,278	5,945,546	596,802

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department AGO-ATTY GENERAL OFC

	ENVIRONMENTAL PROTECTION	REG INDUSTRY - INS	REG INDUSTRY - UTIL	MEDICAID FRAUD**	DISALLOWED**
Other Expense & Cost					
AA - SALARIES & WAGES	1,860,810	2,080,029	2,146,305	3,145,534	351,770
BB - TRAVEL	3,897	4,806	26,237	29,485	0
CC - SPECIAL EMPLOYEES	20,309	52,722	20,309	68,563	0
DD - PENSION & INSURANCE	0	0	0	0	2,011,632
EE - SUPPLIES	32,412	77,054	98,458	233,608	530,816
GG - ENERGY & SPACE USE	167,525	258,869	286,605	516,258	0
HH - CONSULTANTS	0	16,443	66,573	139,162	0
JJ - OPERATIONAL SVCS	5,778	9,455	21,537	86,146	0
KK - EQUIPMENT PURCHASE	0	0	0	0	465,149
LL - EQUIPMENT RENTAL & MAINT	6,477	9,764	9,572	16,337	0
NN - INFRASTRUCTURE	317	417	487	385	0
PP - STATE AID	0	0	0	0	6,623,893
RR - BENEFITS PROGRAM	0	0	0	0	3,557,060
TT - LOANS	0	0	0	0	6,640,794
UU - IT NON-PAYROLL	51,632	71,644	73,645	267,764	385,436
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	2,149,157	2,581,203	2,749,728	4,503,242	20,566,550
Allocation Step 1					
Inbound - FRINGE BENEFITS	836,590	936,192	965,717	1,414,845	157,639
Inbound - All Others	70,440	78,826	81,312	119,128	13,273
Reallocate Admin Costs	213,262	238,351	245,987	360,527	40,362
Unallocated Costs	0	0	0	(6,397,742)	(20,777,823)
1st Allocation	3,269,449	3,834,572	4,042,745	0	0
Allocation Step 2					
Inbound - All Others	89,653	100,327	103,492	151,623	16,893
Reallocate Admin Costs	6,328	7,072	7,299	10,697	1,198
Unallocated Costs	0	0	0	(162,320)	(18,091)
2nd Allocation	95,981	107,400	110,790	0	0
Total For AGO-ATTY GENERAL OFC					
Schedule .3 Total	3,365,430	3,941,972	4,153,535	0	0

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department AGO-ATTY GENERAL OFC

ALL OTHER**

<u>Other Expense & Cost</u>	
AA - SALARIES & WAGES	32,123,194
BB - TRAVEL	155,839
CC - SPECIAL EMPLOYEES	444,687
DD - PENSION & INSURANCE	0
EE - SUPPLIES	1,756,338
GG - ENERGY & SPACE USE	2,458,144
HH - CONSULTANTS	3,788,253
JJ - OPERATIONAL SVCS	5,069,507
KK - EQUIPMENT PURCHASE	0
LL - EQUIPMENT RENTAL & MAINT	211,424
NN - INFRASTRUCTURE	12,611
PP - STATE AID	0
RR - BENEFITS PROGRAM	0
TT - LOANS	0
UU - IT NON-PAYROLL	2,631,210
<u>Departmental Total</u>	
<u>Expenditures Per Financial Statement</u>	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	48,651,207
<u>Allocation Step 1</u>	
Inbound - FRINGE BENEFITS	14,437,647
Inbound - All Others	1,215,633
Reallocate Admin Costs	3,677,808
Unallocated Costs	(67,982,295)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound - All Others	1,547,230
Reallocate Admin Costs	109,125
Unallocated Costs	(1,656,355)
2nd Allocation	0
<u>Total For AGO-ATTY GENERAL OFC</u>	
Schedule .3 Total	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC

Activity - ADMINISTRATIVE LAW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	30	3.205128	125,007		125,007		125,007
ANF-EXEC OFC ADMIN & FIN	3	0.320513	12,501		12,501	384	12,885
CSC-CIVIL SERVICE COMM	48	5.128205	200,011		200,011	6,149	206,160
DCP-CAP ASSET MGMT/MAINT	3	0.320513	12,501		12,501	384	12,885
DCR-CONSERVATION & REC	3	0.320513	12,501		12,501	384	12,885
HRD-HUMAN RESOURCES DIV	4	0.427350	16,668		16,668	512	17,180
POL- ST POLICE	16	1.709402	66,670		66,670	2,050	68,720
Central Service Total	107	11.431624	445,857		445,857	9,864	455,722
Grantee Department							
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	13	1.388889	54,170		54,170	1,665	55,835
AGR-AG. RESOURCES	3	0.320513	12,501		12,501	384	12,885
ALA-ADMIN LAW APPEALS DIV	4	0.427350	16,668		16,668	512	17,180
APC-APPEALS COURT	1	0.106838	4,167		4,167	128	4,295
CAD-COMM AGAINST DISCRIMINATION	2	0.213675	8,334		8,334	256	8,590
CME-CHIEF MEDICAL EXAMINER	2	0.213675	8,334		8,334	256	8,590
CNB- CANNABIS CONTROL COMMISSION	1	0.106838	4,167		4,167	128	4,295
DAC-DISABLED PROTECTION COMM	2	0.213675	8,334		8,334	256	8,590
DEP- DEPARTMENT OF ENVIR PROTECTION	11	1.175214	45,836		45,836	1,409	47,245
DFS- FIRE SVCS	3	0.320513	12,501		12,501	384	12,885
DIA- IND ACCIDENTS	3	0.320513	12,501		12,501	384	12,885
DLS- DEPT OF LABOR STANDARDS	3	0.320513	12,501		12,501	384	12,885
DMH- MENTAL HEALTH	4	0.427350	16,668		16,668	512	17,180
DMR- MENTAL RETARDATION	5	0.534188	20,834		20,834	640	21,475
DOC- CORRECTION	3	0.320513	12,501		12,501	384	12,885
DOI- INSURANCE	5	0.534188	20,834		20,834	640	21,475
DOR- REVENUE	16	1.709402	66,670		66,670	2,050	68,720
DOT-TRANSPORTATION	49	5.235043	204,178		204,178	6,277	210,455
DPH- PUBLIC HEALTH	23	2.457265	95,838		95,838	2,947	98,785
DPS- PUBLIC SAFETY	5	0.534188	20,834		20,834	640	21,475
DPU- PUBLIC UTILITIES	10	1.068376	41,669		41,669	1,281	42,950
DYS- YOUTH SERVICES	89	9.508547	370,853		370,853	11,402	382,255
EDU-EXECUTIVE OFFICE OF EDUCATION	8	0.854701	33,335		33,335	1,025	34,360
EEC- EARLY EDU & CARE	10	1.068376	41,669		41,669	1,281	42,950
EHS-EXEC HLTH & HUMAN SVCS	19	2.029915	79,171		79,171	2,434	81,605
ELD- ELDER AFFAIRS	1	0.106838	4,167		4,167	128	4,295
ENV-EXEC ENV AFFAIRS	7	0.747863	29,168		29,168	897	30,065
EOL- WORKFORCE DEV	15	1.602564	62,503		62,503	1,922	64,425
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	6	0.641026	25,001		25,001	769	25,770
FWE- FISH AND GAME	5	0.534188	20,834		20,834	640	21,475
GOV-GOVERNORS OFC	8	0.854701	33,335		33,335	1,025	34,360
HPC-HEALTH POLICY COMM	1	0.106838	4,167		4,167	128	4,295
ITD-INFORMATION TECHNOLOGY DIV	1	0.106838	4,167		4,167	128	4,295
LOT-LOTTERY COMM	1	0.106838	4,167		4,167	128	4,295
MRC-MASS REHAB COMM	1	0.106838	4,167		4,167	128	4,295
OCD- HOUSING & COMM DEV	15	1.602564	62,503		62,503	1,922	64,425
OST- THE ST TREASURER	5	0.534188	20,834		20,834	640	21,475
PAR-PAROLE BRD	1	0.106838	4,167		4,167	128	4,295

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC**

Activity - ADMINISTRATIVE LAW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PER-PUBLIC EMPLOYEE RETIRE ADMIN	7	0.747863	29,168		29,168	897	30,065
PLY-PLYMOUTH DISTRICT ATTY	2	0.213675	8,334		8,334	256	8,590
PST-PEACE OFFICER STANDARDS	3	0.320513	12,501		12,501	384	12,885
REG- PROF LICENSURE	24	2.564103	100,005		100,005	3,075	103,080
RGT-BRD OF HIGHER ED	2	0.213675	8,334		8,334	256	8,590
SAO-ST AUDITORS OFC	2	0.213675	8,334		8,334	256	8,590
SCA- CONSUMER AFFAIRS & BUS REG	10	1.068376	41,669		41,669	1,281	42,950
SDE-SHERIFF DEPT ESSEX	1	0.106838	4,167		4,167	128	4,295
SEC-SECRETARY OF ST	23	2.457265	95,838		95,838	2,947	98,785
SJC-SUPREME JUDICIAL COURT	2	0.213675	8,334		8,334	256	8,590
SOR-SEX OFFENDER REGISTRY	58	6.196581	241,680		241,680	7,430	249,110
SUF-SUFFOLK DISTRICT ATTY	1	0.106838	4,167		4,167	128	4,295
TRB-TEACHERS RETIREMENT BRD	21	2.243590	87,505		87,505	2,690	90,195
TRC-TRIAL COURT	25	2.670940	104,172		104,172	3,203	107,375
VET- VETERANS SVCS	1	0.106838	4,167		4,167	128	4,295
WEL- TRANSITIONAL ASSIST	4	0.427350	16,668		16,668	512	17,180
OTHER	282	30.128201	1,175,063		1,175,063	36,131	1,211,193
Grantee Total	829	88.568376	3,454,352		3,454,352	106,204	3,560,556
Schedule .4 Total for ADMINISTRATIVE LAW	936	100.000000	3,900,209		3,900,209	116,069	4,016,278

Allocation Basis: ACTIVE CASE COUNT
Allocation Source: CASE COUNT DETAIL

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC**

Activity - TRIAL LAW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	10	0.982318	56,718		56,718		56,718
ANF-EXEC OFC ADMIN & FIN	11	1.080550	62,389		62,389	1,874	64,263
CSC-CIVIL SERVICE COMM	1	0.098232	5,672		5,672	170	5,842
DCP-CAP ASSET MGMT/MAINT	7	0.687623	39,702		39,702	1,192	40,895
DCR-CONSERVATION & REC	30	2.946955	170,153		170,153	5,110	175,263
HRD-HUMAN RESOURCES DIV	3	0.294695	17,015		17,015	511	17,526
POL- ST POLICE	92	9.037328	521,803		521,803	15,669	537,472
Central Service Total	154	15.127701	873,453		873,453	24,526	897,979
Grantee Department							
AGR-AG. RESOURCES	3	0.294695	17,015		17,015	511	17,526
APC-APPEALS COURT	3	0.294695	17,015		17,015	511	17,526
BBE-BRD OF BAR EXAMINERS	3	0.294695	17,015		17,015	511	17,526
BHC-BUNKER HILL COMM COLLEGE	5	0.491159	28,359		28,359	852	29,210
BRC-BRISTOL COMM COLLEGE	4	0.392927	22,687		22,687	681	23,368
BRI-BRISTOL DISTRICT ATTY	2	0.196464	11,344		11,344	341	11,684
BSC-BRIDGewater ST COLLEGE	3	0.294695	17,015		17,015	511	17,526
BSD-SHERIFF DEPT BRISTOL	12	1.178782	68,061		68,061	2,044	70,105
CAD-COMM AGAINST DISCRIMINATION	1	0.098232	5,672		5,672	170	5,842
CHE-SOLDIERS' HOME IN MASS	2	0.196464	11,344		11,344	341	11,684
CME-CHIEF MEDICAL EXAMINER	1	0.098232	5,672		5,672	170	5,842
CPC-COMMI FOR PUBLIC COUNSEL SVCS	1	0.098232	5,672		5,672	170	5,842
DEP- DEPARTMENT OF ENVIR PROTECTION	8	0.785855	45,374		45,374	1,363	46,737
DFS- FIRE SVCS	1	0.098232	5,672		5,672	170	5,842
DIA- IND ACCIDENTS	2	0.196464	11,344		11,344	341	11,684
DMH- MENTAL HEALTH	10	0.982318	56,718		56,718	1,703	58,421
DMR- MENTAL RETARDATION	12	1.178782	68,061		68,061	2,044	70,105
DOC- CORRECTION	80	7.858546	453,742		453,742	13,626	467,367
DOR- REVENUE	15	1.473477	85,077		85,077	2,555	87,631
DOT-TRANSPORTATION	87	8.546169	493,444		493,444	14,818	508,262
DPH- PUBLIC HEALTH	10	0.982318	56,718		56,718	1,703	58,421
DYS- YOUTH SERVICES	33	3.241650	187,168		187,168	5,621	192,789
EDU-EXECUTIVE OFFICE OF EDUCATION	4	0.392927	22,687		22,687	681	23,368
EEC- EARLY EDU & CARE	2	0.196464	11,344		11,344	341	11,684
EED-EXEC ECON DEV	3	0.294695	17,015		17,015	511	17,526
EHS-EXEC HLTH & HUMAN SVCS	58	5.697446	328,963		328,963	9,879	338,841
ELE-ENVIRONMENTAL LAW ENFORCEMENT	2	0.196464	11,344		11,344	341	11,684
ENE- ENERGY RESOURCES	1	0.098232	5,672		5,672	170	5,842
ENV-EXEC ENV AFFAIRS	18	1.768173	102,092		102,092	3,066	105,158
EOL- WORKFORCE DEV	5	0.491159	28,359		28,359	852	29,210
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	41	4.027505	232,543		232,543	6,983	239,526
FWE- FISH AND GAME	4	0.392927	22,687		22,687	681	23,368
GOV-GOVERNORS OFC	12	1.178782	68,061		68,061	2,044	70,105
HCC-HOLYOKE COMM COLLEGE	1	0.098232	5,672		5,672	170	5,842
HLY-SOLDIERS' HOME IN HOLYOKE	3	0.294695	17,015		17,015	511	17,526
HOU-HOUSE OF REPS	2	0.196464	11,344		11,344	341	11,684
ITD-INFORMATION TECHNOLOGY DIV	1	0.098232	5,672		5,672	170	5,842
LOT-LOTTERY COMM	5	0.491159	28,359		28,359	852	29,210

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC**

Activity - TRIAL LAW

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MAS-MASSASOIT COMM COLLEGE	1	0.098232	5,672		5,672	170	5,842
MBC-MASS BAY COMM COLLEGE	1	0.098232	5,672		5,672	170	5,842
MCC-MIDDLESEX COMM COLLEGE	2	0.196464	11,344		11,344	341	11,684
MID-WORCESTER (MIDDLE) DISTRICT ATTY	1	0.098232	5,672		5,672	170	5,842
MIL-MILITARY DIV	1	0.098232	5,672		5,672	170	5,842
MWC-MT WACHUSETT COMM COLLEGE	1	0.098232	5,672		5,672	170	5,842
NEC-NORTHERN ESSEX COMM COLLEGE	1	0.098232	5,672		5,672	170	5,842
NSC-NORTH SHORE COMM COLLEGE	1	0.098232	5,672		5,672	170	5,842
OCD- HOUSING & COMM DEV	5	0.491159	28,359		28,359	852	29,210
OST- THE ST TREASURER	1	0.098232	5,672		5,672	170	5,842
PLY-PLYMOUTH DISTRICT ATTY	1	0.098232	5,672		5,672	170	5,842
RCC-ROXBURY COMM COLLEGE	2	0.196464	11,344		11,344	341	11,684
REG- PROF LICENSURE	4	0.392927	22,687		22,687	681	23,368
RGT-BRD OF HIGHER ED	4	0.392927	22,687		22,687	681	23,368
SDB-SHERIFF DEPT BERKSHIRE	3	0.294695	17,015		17,015	511	17,526
SDC-SHERIFF DEPT BARNSTABLE	5	0.491159	28,359		28,359	852	29,210
SDE-SHERIFF DEPT ESSEX	13	1.277014	73,733		73,733	2,214	75,947
SDF-SHERIFF DEPT FRANKLIN	2	0.196464	11,344		11,344	341	11,684
SDH-SHERIFF DEPT HAMPDEN	11	1.080550	62,389		62,389	1,874	64,263
SDM-SHERIFF DEPT MIDDLESEX	8	0.785855	45,374		45,374	1,363	46,737
SDN-SHERIFF DEPT NORFOLK	10	0.982318	56,718		56,718	1,703	58,421
SDP-SHERIFF DEPT PLYMOUTH	7	0.687623	39,702		39,702	1,192	40,895
SDS-SHERIFF DEPT SUFFOLK	7	0.687623	39,702		39,702	1,192	40,895
SDW-SHERIFF DEPT WORCESTER	7	0.687623	39,702		39,702	1,192	40,895
SEC-SECRETARY OF ST	1	0.098232	5,672		5,672	170	5,842
SEN-SENATE	2	0.196464	11,344		11,344	341	11,684
SJC-SUPREME JUDICIAL COURT	3	0.294695	17,015		17,015	511	17,526
SOR-SEX OFFENDER REGISTRY	3	0.294695	17,015		17,015	511	17,526
SRB-ST RECLAMATION BRD	1	0.098232	5,672		5,672	170	5,842
SSA-SALEM ST COLLEGE	1	0.098232	5,672		5,672	170	5,842
STC-SPRINGFIELD TECH COMM COLLEGE	2	0.196464	11,344		11,344	341	11,684
SUF-SUFFOLK DISTRICT ATTY	4	0.392927	22,687		22,687	681	23,368
TRC-TRIAL COURT	64	6.286837	362,993		362,993	10,901	373,894
UMS-UNIVERSITY OF MASS SYSTEM	33	3.241650	187,168		187,168	5,621	192,789
VET- VETERANS SVCS	2	0.196464	11,344		11,344	341	11,684
WEL- TRANSITIONAL ASSIST	4	0.392927	22,687		22,687	681	23,368
WSC-WESTFIELD ST COLLEGE	1	0.098232	5,672		5,672	170	5,842
OTHER	184	18.074656	1,043,606		1,043,606	31,344	1,074,950
Grantee Total	864	84.872299	4,900,410		4,900,410	147,157	5,047,568
Schedule .4 Total for TRIAL LAW	1,018	100.000000	5,773,863		5,773,863	171,683	5,945,546

Allocation Basis: ACTIVE CASE COUNT
Allocation Source: CASE COUNT DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC

Activity - ENVIRONMENTAL CRIMES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
AGR-AG. RESOURCES	10	10.000000	57,940		57,940	1,740	59,680
DPH- PUBLIC HEALTH	5	5.000000	28,970		28,970	870	29,840
EQE- ENV PROTECTION	70	70.000000	405,580		405,580	12,182	417,762
OTHER	15	15.000000	86,910		86,910	2,610	89,520
Grantee Total	100	100.000000	579,400		579,400	17,403	596,802
Schedule .4 Total for ENVIRONMENTAL CRIMES	100	100.000000	579,400		579,400	17,403	596,802

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: AGO

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC**

Activity - ENVIRONMENTAL PROTECTION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
DCR-CONSERVATION & REC	2	2.000000	65,389		65,389	1,920	67,309
Central Service Total	2	2.000000	65,389		65,389	1,920	67,309
Grantee Department							
AGR-AG. RESOURCES	1	1.000000	32,694		32,694	960	33,654
ENV-EXEC ENV AFFAIRS	2	2.000000	65,389		65,389	1,920	67,309
EQE- ENV PROTECTION	64	64.000000	2,092,447		2,092,447	61,428	2,153,875
FWE- FISH AND GAME	1	1.000000	32,694		32,694	960	33,654
OTHER	30	30.000000	980,835		980,835	28,794	1,009,629
Grantee Total	98	98.000000	3,204,060		3,204,060	94,062	3,298,121
Schedule .4 Total for ENVIRONMENTAL PROTECTION	100	100.000000	3,269,449		3,269,449	95,981	3,365,430

Allocation Basis: PERCENT OF EFFORT BY AGENCY
Allocation Source: AGO

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC

Activity - REG INDUSTRY - INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
DOI- INSURANCE	100	100.000000	3,834,572	(1,447,320)	2,387,252	107,400	2,494,652
Grantee Total	100	100.000000	3,834,572	(1,447,320)	2,387,252	107,400	2,494,652
Schedule .4 Total for REG INDUSTRY - INS	100	100.000000	3,834,572	(1,447,320)	2,387,252	107,400	2,494,652
Direct Billed				1,447,320	1,447,320		1,447,320
Schedule .3 Total for REG INDUSTRY - INS	100	100.000000		0	3,834,572	107,400	3,941,972

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department AGO-ATTY GENERAL OFC**

Activity - REG INDUSTRY - UTIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
DPU- PUBLIC UTILITIES	100	100.000000	4,042,745	(2,569,504)	1,473,241	110,790	1,584,031
Grantee Total	100	100.000000	4,042,745	(2,569,504)	1,473,241	110,790	1,584,031
Schedule .4 Total for REG INDUSTRY - UTIL	100	100.000000	4,042,745	(2,569,504)	1,473,241	110,790	1,584,031
Direct Billed				2,569,504	2,569,504		2,569,504
Schedule .3 Total for REG INDUSTRY - UTIL	100	100.000000		0	4,042,745	110,790	4,153,535

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AGO-ATTY GENERAL OFC

Receiving Department	Total	ADMINISTRATIVE LAW	TRIAL LAW	ENVIRONMENTAL CRIMES	ENVIRONMENTAL PROTECTION
Central Service Department					
AGO-ATTY GENERAL OFC	181,724	125,007	56,718	0	0
ANF-EXEC OFC ADMIN & FIN	77,148	12,885	64,263	0	0
CSC-CIVIL SERVICE COMM	212,002	206,160	5,842	0	0
DCP-CAP ASSET MGMT/MAINT	53,779	12,885	40,895	0	0
DCR-CONSERVATION & REC	255,456	12,885	175,263	0	67,309
HRD-HUMAN RESOURCES DIV	34,706	17,180	17,526	0	0
POL- ST POLICE	606,192	68,720	537,472	0	0
Central Service Total	1,421,009	455,722	897,979	0	67,309
Grantee Department					
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	55,835	55,835	0	0	0
AGR-AG. RESOURCES	123,746	12,885	17,526	59,680	33,654
ALA-ADMIN LAW APPEALS DIV	17,180	17,180	0	0	0
APC-APPEALS COURT	21,821	4,295	17,526	0	0
BBE-BRD OF BAR EXAMINERS	17,526	0	17,526	0	0
BHC-BUNKER HILL COMM COLLEGE	29,210	0	29,210	0	0
BRC-BRISTOL COMM COLLEGE	23,368	0	23,368	0	0
BRI-BRISTOL DISTRICT ATTY	11,684	0	11,684	0	0
BSC-BRIDGewater ST COLLEGE	17,526	0	17,526	0	0
BSD-SHERIFF DEPT BRISTOL	70,105	0	70,105	0	0
CAD-COMM AGAINST DISCRIMINATION	14,432	8,590	5,842	0	0
CHE-SOLDIERS' HOME IN MASS	11,684	0	11,684	0	0
CME-CHIEF MEDICAL EXAMINER	14,432	8,590	5,842	0	0
CNB- CANNABIS CONTROL COMMISSION	4,295	4,295	0	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	5,842	0	5,842	0	0
DAC-DISABLED PROTECTION COMM	8,590	8,590	0	0	0
DEP- DEPARTMENT OF ENVIR PROTECTION	93,982	47,245	46,737	0	0
DFS- FIRE SVCS	18,727	12,885	5,842	0	0
DIA- IND ACCIDENTS	24,569	12,885	11,684	0	0
DLS- DEPT OF LABOR STANDARDS	12,885	12,885	0	0	0
DMH- MENTAL HEALTH	75,601	17,180	58,421	0	0
DMR- MENTAL RETARDATION	91,580	21,475	70,105	0	0
DOC- CORRECTION	480,252	12,885	467,367	0	0
DOI- INSURANCE	2,516,127	21,475	0	0	0
DOR- REVENUE	156,351	68,720	87,631	0	0
DOT-TRANSPORTATION	718,717	210,455	508,262	0	0
DPH- PUBLIC HEALTH	187,046	98,785	58,421	29,840	0
DPS- PUBLIC SAFETY	21,475	21,475	0	0	0
DPU- PUBLIC UTILITIES	1,626,981	42,950	0	0	0
DYS- YOUTH SERVICES	575,044	382,255	192,789	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	57,728	34,360	23,368	0	0
EEC- EARLY EDU & CARE	54,634	42,950	11,684	0	0
EED-EXEC ECON DEV	17,526	0	17,526	0	0
EHS-EXEC HLTH & HUMAN SVCS	420,446	81,605	338,841	0	0
ELD- ELDER AFFAIRS	4,295	4,295	0	0	0
ELE-ENVIRONMENTAL LAW ENFORCEMENT	11,684	0	11,684	0	0
ENE- ENERGY RESOURCES	5,842	0	5,842	0	0
ENV-EXEC ENV AFFAIRS	202,531	30,065	105,158	0	67,309

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AGO-ATTY GENERAL OFC

Receiving Department	Total	ADMINISTRATIVE LAW	TRIAL LAW	ENVIRONMENTAL CRIMES	ENVIRONMENTAL PROTECTION
EOL- WORKFORCE DEV	93,635	64,425	29,210	0	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	265,296	25,770	239,526	0	0
EQE- ENV PROTECTION	2,571,637	0	0	417,762	2,153,875
FWE- FISH AND GAME	78,497	21,475	23,368	0	33,654
GOV-GOVERNORS OFC	104,465	34,360	70,105	0	0
HCC-HOLYOKE COMM COLLEGE	5,842	0	5,842	0	0
HLV-SOLDIERS' HOME IN HOLYOKE	17,526	0	17,526	0	0
HOU-HOUSE OF REPS	11,684	0	11,684	0	0
HPC-HEALTH POLICY COMM	4,295	4,295	0	0	0
ITD-INFORMATION TECHNOLOGY DIV	10,137	4,295	5,842	0	0
LOT-LOTTERY COMM	33,505	4,295	29,210	0	0
MAS-MASSASOIT COMM COLLEGE	5,842	0	5,842	0	0
MBC-MASS BAY COMM COLLEGE	5,842	0	5,842	0	0
MCC-MIDDLESEX COMM COLLEGE	11,684	0	11,684	0	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	5,842	0	5,842	0	0
MIL-MILITARY DIV	5,842	0	5,842	0	0
MRC-MASS REHAB COMM	4,295	4,295	0	0	0
MWC-MT WACHUSETT COMM COLLEGE	5,842	0	5,842	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	5,842	0	5,842	0	0
NSC-NORTH SHORE COMM COLLEGE	5,842	0	5,842	0	0
OCD- HOUSING & COMM DEV	93,635	64,425	29,210	0	0
OST- THE ST TREASURER	27,317	21,475	5,842	0	0
PAR-PAROLE BRD	4,295	4,295	0	0	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	30,065	30,065	0	0	0
PLY-PLYMOUTH DISTRICT ATTY	14,432	8,590	5,842	0	0
PST-PEACE OFFICER STANDARDS	12,885	12,885	0	0	0
RCC-ROXBURY COMM COLLEGE	11,684	0	11,684	0	0
REG- PROF LICENSURE	126,448	103,080	23,368	0	0
RGT-BRD OF HIGHER ED	31,958	8,590	23,368	0	0
SAO-ST AUDITORS OFC	8,590	8,590	0	0	0
SCA- CONSUMER AFFAIRS & BUS REG	42,950	42,950	0	0	0
SDB-SHERIFF DEPT BERKSHIRE	17,526	0	17,526	0	0
SDC-SHERIFF DEPT BARNSTABLE	29,210	0	29,210	0	0
SDE-SHERIFF DEPT ESSEX	80,242	4,295	75,947	0	0
SDF-SHERIFF DEPT FRANKLIN	11,684	0	11,684	0	0
SDH-SHERIFF DEPT HAMPDEN	64,263	0	64,263	0	0
SDM-SHERIFF DEPT MIDDLESEX	46,737	0	46,737	0	0
SDN-SHERIFF DEPT NORFOLK	58,421	0	58,421	0	0
SDP-SHERIFF DEPT PLYMOUTH	40,895	0	40,895	0	0
SDS-SHERIFF DEPT SUFFOLK	40,895	0	40,895	0	0
SDW-SHERIFF DEPT WORCESTER	40,895	0	40,895	0	0
SEC-SECRETARY OF ST	104,627	98,785	5,842	0	0
SEN-SENATE	11,684	0	11,684	0	0
SJC-SUPREME JUDICIAL COURT	26,116	8,590	17,526	0	0
SOR-SEX OFFENDER REGISTRY	266,636	249,110	17,526	0	0
SRB-ST RECLAMATION BRD	5,842	0	5,842	0	0
SSA-SALEM ST COLLEGE	5,842	0	5,842	0	0
STC-SPRINGFIELD TECH COMM COLLEGE	11,684	0	11,684	0	0
SUF-SUFFOLK DISTRICT ATTY	27,663	4,295	23,368	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AGO-ATTY GENERAL OFC

Receiving Department	Total	ADMINISTRATIVE LAW	TRIAL LAW	ENVIRONMENTAL CRIMES	ENVIRONMENTAL PROTECTION
TRB-TEACHERS RETIREMENT BRD	90,195	90,195	0	0	0
TRC-TRIAL COURT	481,269	107,375	373,894	0	0
UMS-UNIVERSITY OF MASS SYSTEM	192,789	0	192,789	0	0
VET- VETERANS SVCS	15,979	4,295	11,684	0	0
WEL- TRANSITIONAL ASSIST	40,548	17,180	23,368	0	0
WSC-WESTFIELD ST COLLEGE	5,842	0	5,842	0	0
OTHER	3,385,293	1,211,193	1,074,950	89,520	1,009,629
Grantee Total	16,581,731	3,560,556	5,047,568	596,802	3,298,121
Direct Bill	4,016,824	0	0	0	0
Total	22,019,563	4,016,278	5,945,546	596,802	3,365,430

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AGO-ATTY GENERAL OFC**

Receiving Department	REG INDUSTRY - INS	REG INDUSTRY - UTIL
Central Service Department		
AGO-ATTY GENERAL OFC	0	0
ANF-EXEC OFC ADMIN & FIN	0	0
CSC-CIVIL SERVICE COMM	0	0
DCP-CAP ASSET MGMT/MAINT	0	0
DCR-CONSERVATION & REC	0	0
HRD-HUMAN RESOURCES DIV	0	0
POL- ST POLICE	0	0
Central Service Total	0	0
Grantee Department		
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	0	0
AGR-AG. RESOURCES	0	0
ALA-ADMIN LAW APPEALS DIV	0	0
APC-APPEALS COURT	0	0
BBE-BRD OF BAR EXAMINERS	0	0
BHC-BUNKER HILL COMM COLLEGE	0	0
BRC-BRISTOL COMM COLLEGE	0	0
BRI-BRISTOL DISTRICT ATTY	0	0
BSC-BRIDGEWATER ST COLLEGE	0	0
BSD-SHERIFF DEPT BRISTOL	0	0
CAD-COMM AGAINST DISCRIMINATION	0	0
CHE-SOLDIERS' HOME IN MASS	0	0
CME-CHIEF MEDICAL EXAMINER	0	0
CNB- CANNABIS CONTROL COMMISSION	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	0	0
DAC-DISABLED PROTECTION COMM	0	0
DEP- DEPARTMENT OF ENVIR PROTECTION	0	0
DFS- FIRE SVCS	0	0
DIA- IND ACCIDENTS	0	0
DLS- DEPT OF LABOR STANDARDS	0	0
DMH- MENTAL HEALTH	0	0
DMR- MENTAL RETARDATION	0	0
DOC- CORRECTION	0	0
DOI- INSURANCE	2,494,652	0
DOR- REVENUE	0	0
DOT-TRANSPORTATION	0	0
DPH- PUBLIC HEALTH	0	0
DPS- PUBLIC SAFETY	0	0
DPU- PUBLIC UTILITIES	0	1,584,031
DYS- YOUTH SERVICES	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	0	0
EEC- EARLY EDU & CARE	0	0
EED-EXEC ECON DEV	0	0
EHS-EXEC HLTH & HUMAN SVCS	0	0
ELD- ELDER AFFAIRS	0	0
ELE-ENVIRONMENTAL LAW ENFORCEMENT	0	0
ENE- ENERGY RESOURCES	0	0
ENV-EXEC ENV AFFAIRS	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AGO-ATTY GENERAL OFC

Receiving Department	REG INDUSTRY - INS	REG INDUSTRY - UTIL
EOL- WORKFORCE DEV	0	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	0	0
EQE- ENV PROTECTION	0	0
FWE- FISH AND GAME	0	0
GOV-GOVERNORS OFC	0	0
HCC-HOLYOKE COMM COLLEGE	0	0
HLY-SOLDIERS' HOME IN HOLYOKE	0	0
HOU-HOUSE OF REPS	0	0
HPC-HEALTH POLICY COMM	0	0
ITD-INFORMATION TECHNOLOGY DIV	0	0
LOT-LOTTERY COMM	0	0
MAS-MASSASOIT COMM COLLEGE	0	0
MBC-MASS BAY COMM COLLEGE	0	0
MCC-MIDDLESEX COMM COLLEGE	0	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	0	0
MIL-MILITARY DIV	0	0
MRC-MASS REHAB COMM	0	0
MWC-MT WACHUSETT COMM COLLEGE	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	0	0
NSC-NORTH SHORE COMM COLLEGE	0	0
OCD- HOUSING & COMM DEV	0	0
OST- THE ST TREASURER	0	0
PAR-PAROLE BRD	0	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	0	0
PLY-PLYMOUTH DISTRICT ATTY	0	0
PST-PEACE OFFICER STANDARDS	0	0
RCC-ROXBURY COMM COLLEGE	0	0
REG- PROF LICENSURE	0	0
RGT-BRD OF HIGHER ED	0	0
SAO-ST AUDITORS OFC	0	0
SCA- CONSUMER AFFAIRS & BUS REG	0	0
SDB-SHERIFF DEPT BERKSHIRE	0	0
SDC-SHERIFF DEPT BARNSTABLE	0	0
SDE-SHERIFF DEPT ESSEX	0	0
SDF-SHERIFF DEPT FRANKLIN	0	0
SDH-SHERIFF DEPT HAMPDEN	0	0
SDM-SHERIFF DEPT MIDDLESEX	0	0
SDN-SHERIFF DEPT NORFOLK	0	0
SDP-SHERIFF DEPT PLYMOUTH	0	0
SDS-SHERIFF DEPT SUFFOLK	0	0
SDW-SHERIFF DEPT WORCESTER	0	0
SEC-SECRETARY OF ST	0	0
SEN-SENATE	0	0
SJC-SUPREME JUDICIAL COURT	0	0
SOR-SEX OFFENDER REGISTRY	0	0
SRB-ST RECLAMATION BRD	0	0
SSA-SALEM ST COLLEGE	0	0
STC-SPRINGFIELD TECH COMM COLLEGE	0	0
SUF-SUFFOLK DISTRICT ATTY	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department AGO-ATTY GENERAL OFC

Receiving Department	REG INDUSTRY - INS	REG INDUSTRY - UTIL
TRB-TEACHERS RETIREMENT BRD	0	0
TRC-TRIAL COURT	0	0
UMS-UNIVERSITY OF MASS SYSTEM	0	0
VET- VETERANS SVCS	0	0
WEL- TRANSITIONAL ASSIST	0	0
WSC-WESTFIELD ST COLLEGE	0	0
OTHER	0	0
Grantee Total	2,494,652	1,584,031
Direct Bill	1,447,320	2,569,504
Total	3,941,972	4,153,535

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department ANF-EXEC OFC ADMIN & FIN**

The Executive Office of Administration and Finance (ANF) directs the budgeting, fiscal and managerial activities for the Executive branch of state government. The organizational structure of the office has become more centralized over the last several years. All ANF financial activities have become part of the Secretary's office. Salaries for the various activities have been determined based upon the employee salary detail for ANF. Operating expenses include ANF's 1100-1100. These costs have been distributed to the activities based upon the salaries charged to these appropriations.

Office of the Secretary State Wide: The activities of the Administration and Finance Secretary's Office are generally central service in nature benefitting all departments of the Commonwealth. These costs include the central budgetary activities of the Commonwealth and are allocated on the modified total direct costs of the departments.

Office of the Secretary ANF / ANF IT: A small portion of costs of the Administration and Finance Secretary's Office are specific to secretariat activities benefitting only the departments of the secretariat. These costs are allocated based on the total salaries of those departments.

Costs related to the consolidated IT have been identified, but are unallocated. Costs related to salary transfers from collective bargaining agreements have been identified but not allocated. All other costs are disallowed and unallowable object codes have been placed in the disallowed activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department ANF-EXEC OFC ADMIN & FIN**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	865,680,544			865,680,544
Inbound Costs:				
BUILDING DEPRECIATION	11,069		11,069	
EQUIP & SOFTWARE DEPREC	12,564		12,564	
FRINGE BENEFITS	13,281,462		13,281,462	
HEALTH & WELFARE COSTS	286,662		286,662	
ITD CHARGEBACKS	1,920,110		1,920,110	
AUDIT COST FROM SAO	123,081		123,081	
ANF UNBILLED IT	3,286,925		3,286,925	
AGO-ATTY GENERAL OFC	74,890	2,258	77,148	
ANF-EXEC OFC ADMIN & FIN		169,492	169,492	
BSB-BUR OF ST BLDGS		121,933	121,933	
CSC-CIVIL SERVICE COMM		653	653	
CTR-THE COMPTROLLER		53,218	53,218	
DCP-CAP ASSET MGMT/MAINT		177,009	177,009	
DCR-CONSERVATION & REC		110,410	110,410	
HRD-HUMAN RESOURCES DIV		29,516	29,516	
OSD-OPERATIONAL SVCS		-47,594	-47,594	
POL- ST POLICE		7,589	7,589	
SDO-SUPPLIER DIVERSITY OFFICE		39,797	39,797	
TRE-TREASURER		17,370	17,370	
Total Allocated Additions:	<u>18,996,763</u>	<u>681,652</u>	19,678,415	19,678,415
Total To Be Allocated:	<u>884,677,307</u>	<u>681,652</u>		<u>885,358,959</u>

**Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department ANF-EXEC OFC ADMIN & FIN**

	Total	G&A	STATEWIDE	ANF	ANF IT INBOUND
Other Expense & Cost					
AA - SALARIES & WAGES	55,175,617	0	3,575,380	242,773	0
BB - TRAVEL	39,663	0	9,124	613	0
CC - SPECIAL EMPLOYEES	435,101	0	30,773	2,067	0
DD - PENSION & INSURANCE	706,637	0	0	0	0
EE - SUPPLIES	543,460	0	225,450	15,145	0
HH - CONSULTANTS	12,392,914	0	45,102	3,030	0
JJ - OPERATIONAL SVCS	18,562	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	8,659	0	8,114	545	0
KK - EQUIPMENT PURCHASE	44,811	0	0	0	0
NN - INFRASTRUCTURE	1,500,000	0	0	0	0
PP - STATE AID	688,564,807	0	0	0	0
SS - DEBT PAYMENT	0	0	0	0	0
TT - LOANS	72,574,837	0	0	0	0
UU - IT NON-PAYROLL	33,675,476	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	865,680,544				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	865,680,544	0	3,893,943	264,173	0
Allocation Step 1					
Inbound - FRINGE BENEFITS	13,281,462	0	1,578,794	106,060	0
Inbound - ITD CHARGEBACKS	1,920,110	0	1,799,335	120,775	0
Inbound - ANF UNBILLED IT	3,286,925	0	3,080,017	206,908	0
Inbound - All Others	508,266	0	60,419	4,059	408,980
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(873,153,845)	0	0	0	0
1st Allocation	11,523,462	0	10,412,508	701,974	408,980
Allocation Step 2					
Inbound - All Others	681,652	0	81,028	5,443	548,499
Unallocated Costs	(46,681)	0	0	0	0
2nd Allocation	634,971	0	81,028	5,443	548,499
Total For ANF-EXEC OFC ADMIN & FIN					
Schedule .3 Total	12,158,433	0	10,493,536	707,417	957,480

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department ANF-EXEC OFC ADMIN & FIN

	DISALLOWED**	ANF IT**	ALL OTHER**	TRANSFERS**
Other Expense & Cost				
AA - SALARIES & WAGES	226,220	24,216,578	1,831,830	25,082,836
BB - TRAVEL	0	24,941	4,985	0
CC - SPECIAL EMPLOYEES	0	41,969	360,292	0
DD - PENSION & INSURANCE	706,637	0	0	0
EE - SUPPLIES	2,359	52,538	247,968	0
HH - CONSULTANTS	0	0	12,344,782	0
JJ - OPERATIONAL SVCS	0	0	18,562	0
LL - EQUIPMENT RENTAL & MAINT	0	0	0	0
KK - EQUIPMENT PURCHASE	44,811	0	0	0
NN - INFRASTRUCTURE	1,500,000	0	0	0
PP - STATE AID	688,564,807	0	0	0
SS - DEBT PAYMENT	0	0	0	0
TT - LOANS	72,574,837	0	0	0
UU - IT NON-PAYROLL	409,013	7,146,808	26,119,655	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	764,028,684	31,482,834	40,928,074	25,082,836
Allocation Step 1				
Inbound - FRINGE BENEFITS	100,269	10,687,035	809,305	0
Inbound - ITD CHARGEBACKS	0	0	0	0
Inbound - ANF UNBILLED IT	0	0	0	0
Inbound - All Others	3,837	0	30,971	0
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	(764,132,790)	(42,169,869)	(41,768,350)	(25,082,836)
1st Allocation	0	0	0	0
Allocation Step 2				
Inbound - All Others	5,146	0	41,536	0
Unallocated Costs	(5,146)	0	(41,536)	0
2nd Allocation	0	0	0	0
Total For ANF-EXEC OFC ADMIN & FIN				
Schedule .3 Total	0	0	0	0

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF-EXEC OFC ADMIN & FIN**

Activity - STATEWIDE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	92,571	0.401393	41,795		41,795		41,795
ANF-EXEC OFC ADMIN & FIN	89,829	0.389504	40,557		40,557		40,557
BSB-BUR OF ST BLDGS	2,528	0.010962	1,141		1,141	9	1,150
CSC-CIVIL SERVICE COMM	1,419	0.006153	641		641	5	646
CTR-THE COMPTROLLER	107,626	0.466673	48,592		48,592	381	48,974
DCP-CAP ASSET MGMT/MAINT	96,845	0.419926	43,725		43,725	343	44,068
DCR-CONSERVATION & REC	207,882	0.901389	93,857		93,857	736	94,593
HRD-HUMAN RESOURCES DIV	77,066	0.334163	34,795		34,795	273	35,068
OSD-OPERATIONAL SVCS	24,004	0.104083	10,838		10,838	85	10,923
POL- ST POLICE	658,800	2.856596	297,443		297,443	2,333	299,776
SDO-SUPPLIER DIVERSITY OFFICE	4,856	0.021056	2,192		2,192	17	2,210
TRE-TREASURER	171,641	0.744246	77,495		77,495	608	78,102
Central Service Total	1,535,067	6.656144	693,072		693,072	4,790	697,862
Grantee Department							
ADD-DEV DISABILITIES CNCL	1,691	0.007332	763		763	6	769
AGR-AG. RESOURCES	56,860	0.246548	25,672		25,672	201	25,873
ALA-ADMIN LAW APPEALS DIV	6,302	0.027326	2,845		2,845	22	2,868
APC-APPEALS COURT	19,791	0.085815	8,936		8,936	70	9,006
ART-MASS CULTURAL CNCL	7,212	0.031272	3,256		3,256	26	3,282
ATB-APPELLATE TAX BRD	3,705	0.016065	1,673		1,673	13	1,686
BBE-BRD OF BAR EXAMINERS	2,359	0.010229	1,065		1,065	8	1,073
BCC-BERKSHIRE COMM COLLEGE	25,666	0.111289	11,588		11,588	91	11,679
BER-BERKSHIRE DISTRICT ATTY	7,786	0.033761	3,515		3,515	28	3,543
BHC-BUNKER HILL COMM COLLEGE	89,585	0.388446	40,447		40,447	317	40,764
BLC-BRD OF LIB COMMERS	10,457	0.045342	4,721		4,721	37	4,758
BRC-BRISTOL COMM COLLEGE	58,849	0.255173	26,570		26,570	208	26,778
BRI-BRISTOL DISTRICT ATTY	18,893	0.081921	8,530		8,530	67	8,597
BSC-BRIDGewater ST COLLEGE	163,049	0.706990	73,615		73,615	577	74,193
BSD-SHERIFF DEPT BRISTOL	56,567	0.245278	25,540		25,540	200	25,740
CAD-COMM AGAINST DISCRIMINATION	12,598	0.054626	5,688		5,688	45	5,733
CCC-CAPE COD COMM COLLEGE	34,018	0.147504	15,359		15,359	120	15,479
CDA-EMERGENCY MGMT AGENCY	43,734	0.189633	19,746		19,746	155	19,900
CHE-SOLDIERS' HOME IN MASS	49,707	0.215533	22,442		22,442	176	22,618
CHS-CRIM HISTORY SYSTEMS BRD	10,031	0.043495	4,529		4,529	36	4,564
CJC-COMM ON JUDICIAL CONDUCT	1,361	0.005901	614		614	5	619
CJT-MUN POLICE TRAIN COMM	21,094	0.091465	9,524		9,524	75	9,598
CME-CHIEF MEDICAL EXAMINER	28,615	0.124076	12,919		12,919	101	13,021
CNB- CANNABIS CONTROL COMMISSION	23,728	0.102886	10,713		10,713	84	10,797
CPC-COMMI FOR PUBLIC COUNSEL SVCS	113,914	0.493938	51,431		51,431	403	51,835
CPF-CAMPAIGN & POL FIN	2,783	0.012067	1,256		1,256	10	1,266
CPI-CAPE & ISLANDS DISTRICT ATTY	8,719	0.037806	3,937		3,937	31	3,967
CSW-COMM ON STATUS OF WOMEN	1,135	0.004921	512		512	4	516
DAA-DISTRICT ATTY ASSC	5,196	0.022530	2,346		2,346	18	2,364
DAC-DISABLED PROTECTION COMM	18,243	0.079103	8,237		8,237	65	8,301
DFS- FIRE SVCS	32,096	0.139170	14,491		14,491	114	14,605
DMH- MENTAL HEALTH	1,247,581	5.409585	563,273		563,273	4,418	567,692
DMR- MENTAL RETARDATION	3,047,975	13.216193	1,376,137		1,376,137	10,800	1,386,937
DOB- BANKS	28,891	0.125273	13,044		13,044	102	13,146

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF-EXEC OFC ADMIN & FIN

Activity - STATEWIDE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	735,182	3.187793	331,929		331,929	2,604	334,533
DOE- EDUCATION	241,198	1.045849	108,899		108,899	854	109,753
DOI- INSURANCE	19,800	0.085854	8,940		8,940	70	9,010
DOR- REVENUE	257,011	1.114415	116,039		116,039	910	116,949
DOS- STANDARDS	2,924	0.012679	1,320		1,320	10	1,331
DOT-TRANSPORTATION	1,187,212	5.147822	536,017		536,017	4,204	540,222
DPH- PUBLIC HEALTH	1,536,642	6.662971	693,782		693,782	5,442	699,224
DPU- PUBLIC UTILITIES	37,997	0.164757	17,155		17,155	134	17,290
DSS- SOCIAL SERVICES	1,533,592	6.649746	692,405		692,405	5,431	697,836
DYS- YOUTH SERVICES	204,283	0.885783	92,232		92,232	723	92,956
EAS-EASTERN DISTRICT ATTY	20,869	0.090489	9,422		9,422	74	9,496
EDU-EXECUTIVE OFFICE OF EDUCATION	56,154	0.243487	25,353		25,353	199	25,552
EEC- EARLY EDU & CARE	443,516	1.923112	200,244		200,244	1,571	201,815
EED-EXEC ECON DEV	18,735	0.081236	8,459		8,459	66	8,525
EHS-EXEC HLTH & HUMAN SVCS	1,236,469	5.361403	558,257		558,257	4,379	562,635
ELD- ELDER AFFAIRS	827,253	3.587018	373,499		373,499	2,930	376,428
ENE- ENERGY RESOURCES	12,437	0.053928	5,615		5,615	44	5,659
ENV-EXEC ENV AFFAIRS	89,736	0.389101	40,515		40,515	318	40,833
EOL- WORKFORCE DEV	270,955	1.174877	122,334		122,334	960	123,294
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	83,527	0.362178	37,712		37,712	296	38,008
EQE- ENV PROTECTION	152,864	0.662827	69,017		69,017	541	69,558
ETH-ST ETHICS COMM	4,549	0.019725	2,054		2,054	16	2,070
FRC-FRAMINGHAM ST COLLEGE	76,913	0.333499	34,726		34,726	272	34,998
FSC-FITCHBURG ST COLLEGE	74,988	0.325152	33,856		33,856	266	34,122
FWE- FISH AND GAME	50,548	0.219179	22,822		22,822	179	23,001
GCC-GREENFIELD COMM COLLEGE	24,951	0.108189	11,265		11,265	88	11,354
GCN-GOVERNORS COUNCIL	374	0.001622	169		169	1	170
GIC-GROUP INSURANCE COMM	10,551	0.045750	4,764		4,764	37	4,801
GOV-GOVERNORS OFC	12,450	0.053984	5,621		5,621	44	5,665
HCC-HOLYOKE COMM COLLEGE	54,042	0.234329	24,400		24,400	191	24,591
HCF-HLTH CARE FIN & POLICY	38,938	0.168837	17,580		17,580	138	17,718
HLY-SOLDIERS' HOME IN HOLYOKE	37,595	0.163014	16,974		16,974	133	17,107
HOU-HOUSE OF REPS	73,357	0.318080	33,120		33,120	260	33,380
HPC-HEALTH POLICY COMM	14,100	0.061138	6,366		6,366	50	6,416
HSD-SHERIFF DEPT HAMPSHIRE	23,858	0.103450	10,772		10,772	84	10,856
HST-HLTH CARE SECURITY TRUST	74	0.000321	33		33	0	34
IGO- INSPECTOR GENERAL	10,878	0.047168	4,911		4,911	39	4,950
ITD-INFORMATION TECHNOLOGY DIV	256,097	1.110452	115,626		115,626	907	116,533
LEG-JOINT LEG EXP	8,578	0.037195	3,873		3,873	30	3,903
LIB-GEORGE FINGOLD LIBRARY	1,669	0.007237	754		754	6	759
LOT-LOTTERY COMM	128,801	0.558489	58,153		58,153	456	58,609
MAS-MASSASOIT COMM COLLEGE	51,942	0.225224	23,451		23,451	184	23,635
MBC-MASS BAY COMM COLLEGE	43,917	0.190427	19,828		19,828	156	19,984
MCA-MASS COLLEGE OF ART	59,009	0.255867	26,642		26,642	209	26,851
MCB-MASS COMM FOR THE BLIND	39,085	0.169475	17,647		17,647	138	17,785
MCC-MIDDLESEX COMM COLLEGE	60,619	0.262848	27,369		27,369	215	27,584
MCD-COMM FOR THE DEAF	15,800	0.068510	7,134		7,134	56	7,189
MGC-MASSACHUSETTS GAMING COMMISSION	44,618	0.193466	20,145		20,145	158	20,303
MHL-MENTAL HLTH LEGAL ADVISORS	3,974	0.017231	1,794		1,794	14	1,808

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF-EXEC OFC ADMIN & FIN

Activity - STATEWIDE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MID-WORCESTER (MIDDLE) DISTRICT ATTY	23,836	0.103354	10,762		10,762	84	10,846
MIL-MILITARY DIV	76,381	0.331193	34,486		34,486	270	34,756
MMA-MASS MARITIME ACADEMY	37,429	0.162294	16,899		16,899	133	17,031
MMP-MASS MKTING PARTNERSHIP	9,391	0.040720	4,240		4,240	33	4,273
MRC-MASS REHAB COMM	247,902	1.074918	111,926		111,926	878	112,804
MWC-MT WACHUSETT COMM COLLEGE	46,967	0.203652	21,205		21,205	166	21,372
NAC-MASS COLLEGE OF LIBERAL ARTS	34,332	0.148866	15,501		15,501	122	15,622
NEC-NORTHERN ESSEX COMM COLLEGE	53,559	0.232235	24,182		24,182	190	24,371
NFK-NORFOLK DISTRICT ATTY	19,608	0.085021	8,853		8,853	69	8,922
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	33,244	0.144148	15,009		15,009	118	15,127
NSC-NORTH SHORE COMM COLLEGE	56,202	0.243695	25,375		25,375	199	25,574
NSD-SHERIFF DEPT NANTUCKET	740	0.003209	334		334	3	337
NWD-NORTHWESTERN DISTRICT ATTY	13,090	0.056759	5,910		5,910	46	5,956
OCA-OFFICE OF CHILD ADVOCATE	6,336	0.027473	2,861		2,861	22	2,883
OCD- HOUSING & COMM DEV	911,767	3.953476	411,656		411,656	3,229	414,885
OHA-MASS OFC ON DISABILITY	1,710	0.007415	772		772	6	778
ORI-OF FOR REFUGEES AND IMMIGRANTS	37,263	0.161575	16,824		16,824	132	16,956
OVA - OFFICE OF THE VETERAN ADVOCATE	246	0.001067	111		111	1	112
PAR-PAROLE BRD	31,532	0.136725	14,236		14,236	112	14,348
PER-PUBLIC EMPLOYEE RETIRE ADMIN	9,600	0.041626	4,334		4,334	34	4,368
PLY-PLYMOUTH DISTRICT ATTY	17,830	0.077312	8,050		8,050	63	8,113
PST-PEACE OFFICER STANDARDS	9,393	0.040729	4,241		4,241	33	4,274
QCC-QUINSIGAMOND COMM COLLEGE	70,571	0.306000	31,862		31,862	250	32,112
RCC-ROXBURY COMM COLLEGE	29,437	0.127641	13,291		13,291	104	13,395
REG- PROF LICENSURE	46,270	0.200629	20,891		20,891	164	21,054
RGT-BRD OF HIGHER ED	13,779	0.059747	6,221		6,221	49	6,270
SAO-ST AUDITORS OFC	29,456	0.127723	13,299		13,299	104	13,403
SBA- SMALL BUSINESS ADMINISTRATION	12,471	0.054075	5,631		5,631	44	5,675
SCA- CONSUMER AFFAIRS & BUS REG	3,433	0.014886	1,550		1,550	12	1,562
SDA-SHERIFFS DEPT ASSC	970	0.004206	438		438	3	441
SDB-SHERIFF DEPT BERKSHIRE	30,107	0.130546	13,593		13,593	107	13,700
SDC-SHERIFF DEPT BARNSTABLE	42,923	0.186117	19,379		19,379	152	19,531
SDD-SHERIFF DEPT DUKES	5,191	0.022508	2,344		2,344	18	2,362
SDE-SHERIFF DEPT ESSEX	86,780	0.376283	39,180		39,180	307	39,488
SDF-SHERIFF DEPT FRANKLIN	29,661	0.128612	13,392		13,392	105	13,497
SDH-SHERIFF DEPT HAMPDEN	120,915	0.524295	54,592		54,592	428	55,020
SDM-SHERIFF DEPT MIDDLESEX	98,173	0.425684	44,324		44,324	348	44,672
SDN-SHERIFF DEPT NORFOLK	45,199	0.195986	20,407		20,407	160	20,567
SDP-SHERIFF DEPT PLYMOUTH	75,510	0.327416	34,092		34,092	267	34,360
SDS-SHERIFF DEPT SUFFOLK	120,836	0.523952	54,557		54,557	428	54,984
SDW-SHERIFF DEPT WORCESTER	62,415	0.270635	28,180		28,180	221	28,401
SEA- BUSINESS & TECH	1,556	0.006747	703		703	5	708
SEC-SECRETARY OF ST	82,672	0.358471	37,326		37,326	293	37,619
SEN-SENATE	37,825	0.164011	17,078		17,078	134	17,212
SJC-SUPREME JUDICIAL COURT	19,745	0.085615	8,915		8,915	70	8,985
SOR-SEX OFFENDER REGISTRY	9,894	0.042901	4,467		4,467	35	4,502

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF-EXEC OFC ADMIN & FIN

Activity - STATEWIDE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SRB-ST RECLAMATION BRD	15,097	0.065461	6,816		6,816	53	6,870
SSA-SALEM ST COLLEGE	127,238	0.551712	57,447		57,447	451	57,898
STC-SPRINGFIELD TECH COMM COLLEGE	52,315	0.226841	23,620		23,620	185	23,805
SUF-SUFFOLK DISTRICT ATTY	37,741	0.163647	17,040		17,040	134	17,173
TAC- TELECOM & CABLE	3,874	0.016798	1,749		1,749	14	1,763
TRB-TEACHERS RETIREMENT BRD	17,708	0.076783	7,995		7,995	63	8,058
TRC-TRIAL COURT	1,111,063	4.817635	501,637		501,637	3,935	505,571
UMS-UNIVERSITY OF MASS SYSTEM	1,400,298	6.071775	632,224		632,224	4,959	637,183
VET- VETERANS SVCS	46,155	0.200131	20,839		20,839	163	21,002
VWA-VICTIM & WITNESS ASSIST BRD	3,488	0.015124	1,575		1,575	12	1,587
WEL- TRANSITIONAL ASSIST	315,489	1.367979	142,441		142,441	1,117	143,558
WES-WESTERN DISTRICT ATTY	22,608	0.098030	10,207		10,207	80	10,287
WOR-WORCESTER ST COLLEGE	78,744	0.341439	35,552		35,552	279	35,831
WSC-WESTFIELD ST COLLEGE	90,561	0.392678	40,888		40,888	321	41,208
Grantee Total	21,527,348	93.343856	9,719,436		9,719,436	76,238	9,795,674
Schedule .4 Total for STATEWIDE	23,062,415	100.000000	10,412,508		10,412,508	81,028	10,493,536

Allocation Basis: MODIFIED TOTAL DIRECT COST (000s)
Allocation Source: EXPENDITURE REPORT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF-EXEC OFC ADMIN & FIN

Activity - ANF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	55,175,617	18.367427	128,935		128,935		128,935
BSB-BUR OF ST BLDGS	1,630,738	0.542857	3,811		3,811	36	3,847
CSC-CIVIL SERVICE COMM	832,367	0.277087	1,945		1,945	18	1,964
DCP-CAP ASSET MGMT/MAINT	38,533,245	12.827343	90,045		90,045	855	90,900
HRD-HUMAN RESOURCES DIV	15,777,610	5.252213	36,869		36,869	350	37,219
OSD-OPERATIONAL SVCS	11,364,656	3.783184	26,557		26,557	252	26,809
SDO-SUPPLIER DIVERSITY OFFICE	3,057,233	1.017723	7,144		7,144	68	7,212
Central Service Total	126,371,466	42.067834	295,305		295,305	1,580	296,886
Grantee Department							
ADD-DEV DISABILITIES CNCL	739,546	0.246188	1,728		1,728	16	1,745
ALA-ADMIN LAW APPEALS DIV	3,674,491	1.223202	8,587		8,587	82	8,668
ATB-APPELLATE TAX BRD	2,297,333	0.764760	5,368		5,368	51	5,419
DOR- REVENUE	138,426,124	46.080713	323,475		323,475	3,073	326,548
GIC-GROUP INSURANCE COMM	5,279,579	1.757521	12,337		12,337	117	12,454
HPC-HEALTH POLICY COMM	7,795,443	2.595027	18,216		18,216	173	18,389
LIB-GEORGE FINGOLD LIBRARY	979,839	0.326179	2,290		2,290	22	2,311
OHA-MASS OFC ON DISABILITY	1,041,139	0.346585	2,433		2,433	23	2,456
PER-PUBLIC EMPLOYEE RETIRE ADMIN	4,855,738	1.616428	11,347		11,347	108	11,455
TRB-TEACHERS RETIREMENT BRD	8,938,570	2.975563	20,888		20,888	198	21,086
Grantee Total	174,027,802	57.932166	406,669		406,669	3,863	410,532
Schedule .4 Total for ANF	300,399,268	100.000000	701,974		701,974	5,443	707,417

Allocation Basis: TOTAL SALARIES OF ANF DEPARTMENTS
Allocation Source: SALARY DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department ANF-EXEC OFC ADMIN & FIN

Activity - ANF IT INBOUND

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
ANF IT SWCAP COSTS	100	100.000000	408,980		408,980	548,499	957,480
Grantee Total	100	100.000000	408,980		408,980	548,499	957,480
Schedule .4 Total for ANF IT INBOUND	100	100.000000	408,980		408,980	548,499	957,480

Allocation Basis: DIRECT TO ANF-IT GRANTEE
Allocation Source: N/A

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department ANF-EXEC OFC ADMIN & FIN**

Receiving Department	Total	STATEWIDE	ANF	ANF IT INBOUND
Central Service Department				
AGO-ATTY GENERAL OFC	41,795	41,795	0	0
ANF-EXEC OFC ADMIN & FIN	169,492	40,557	128,935	0
BSB-BUR OF ST BLDGS	4,997	1,150	3,847	0
CSC-CIVIL SERVICE COMM	2,609	646	1,964	0
CTR-THE COMPTROLLER	48,974	48,974	0	0
DCP-CAP ASSET MGMT/MAINT	134,968	44,068	90,900	0
DCR-CONSERVATION & REC	94,593	94,593	0	0
HRD-HUMAN RESOURCES DIV	72,287	35,068	37,219	0
OSD-OPERATIONAL SVCS	37,732	10,923	26,809	0
POL- ST POLICE	299,776	299,776	0	0
SDO-SUPPLIER DIVERSITY OFFICE	9,422	2,210	7,212	0
TRE-TREASURER	78,102	78,102	0	0
Central Service Total	994,747	697,862	296,886	0
Grantee Department				
ADD-DEV DISABILITIES CNCL	2,514	769	1,745	0
AGR-AG. RESOURCES	25,873	25,873	0	0
ALA-ADMIN LAW APPEALS DIV	11,536	2,868	8,668	0
ANF IT SWCAP COSTS	957,480	0	0	957,480
APC-APPEALS COURT	9,006	9,006	0	0
ART-MASS CULTURAL CNCL	3,282	3,282	0	0
ATB-APPELLATE TAX BRD	7,105	1,686	5,419	0
BBE-BRD OF BAR EXAMINERS	1,073	1,073	0	0
BCC-BERKSHIRE COMM COLLEGE	11,679	11,679	0	0
BER-BERKSHIRE DISTRICT ATTY	3,543	3,543	0	0
BHC-BUNKER HILL COMM COLLEGE	40,764	40,764	0	0
BLC-BRD OF LIB COMMERS	4,758	4,758	0	0
BRC-BRISTOL COMM COLLEGE	26,778	26,778	0	0
BRI-BRISTOL DISTRICT ATTY	8,597	8,597	0	0
BSC-BRIDGEWATER ST COLLEGE	74,193	74,193	0	0
BSD-SHERIFF DEPT BRISTOL	25,740	25,740	0	0
CAD-COMM AGAINST DISCRIMINATION	5,733	5,733	0	0
CCC-CAPE COD COMM COLLEGE	15,479	15,479	0	0
CDA-EMERGENCY MGMT AGENCY	19,900	19,900	0	0
CHE-SOLDIERS' HOME IN MASS	22,618	22,618	0	0
CHS-CRIM HISTORY SYSTEMS BRD	4,564	4,564	0	0
CJC-COMM ON JUDICIAL CONDUCT	619	619	0	0
CJT-MUN POLICE TRAIN COMM	9,598	9,598	0	0
CME-CHIEF MEDICAL EXAMINER	13,021	13,021	0	0
CNB- CANNABIS CONTROL COMMISSION	10,797	10,797	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	51,835	51,835	0	0
CPF-CAMPAIGN & POL FIN	1,266	1,266	0	0
CPI-CAPE & ISLANDS DISTRICT ATTY	3,967	3,967	0	0
CSW-COMM ON STATUS OF WOMEN	516	516	0	0
DAA-DISTRICT ATTY ASSC	2,364	2,364	0	0
DAC-DISABLED PROTECTION COMM	8,301	8,301	0	0
DFS- FIRE SVCS	14,605	14,605	0	0
DMH- MENTAL HEALTH	567,692	567,692	0	0
DMR- MENTAL RETARDATION	1,386,937	1,386,937	0	0
DOB- BANKS	13,146	13,146	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department ANF-EXEC OFC ADMIN & FIN

Receiving Department	Total	STATEWIDE	ANF	ANF IT INBOUND
DOC- CORRECTION	334,533	334,533	0	0
DOE- EDUCATION	109,753	109,753	0	0
DOI- INSURANCE	9,010	9,010	0	0
DOR- REVENUE	443,496	116,949	326,548	0
DOS- STANDARDS	1,331	1,331	0	0
DOT-TRANSPORTATION	540,222	540,222	0	0
DPH- PUBLIC HEALTH	699,224	699,224	0	0
DPU- PUBLIC UTILITIES	17,290	17,290	0	0
DSS- SOCIAL SERVICES	697,836	697,836	0	0
DYS- YOUTH SERVICES	92,956	92,956	0	0
EAS-EASTERN DISTRICT ATTY	9,496	9,496	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	25,552	25,552	0	0
EEC- EARLY EDU & CARE	201,815	201,815	0	0
EED-EXEC ECON DEV	8,525	8,525	0	0
EHS-EXEC HLTH & HUMAN SVCS	562,635	562,635	0	0
ELD- ELDER AFFAIRS	376,428	376,428	0	0
ENE- ENERGY RESOURCES	5,659	5,659	0	0
ENV-EXEC ENV AFFAIRS	40,833	40,833	0	0
EOL- WORKFORCE DEV	123,294	123,294	0	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	38,008	38,008	0	0
EQE- ENV PROTECTION	69,558	69,558	0	0
ETH-ST ETHICS COMM	2,070	2,070	0	0
FRC-FRAMINGHAM ST COLLEGE	34,998	34,998	0	0
FSC-FITCHBURG ST COLLEGE	34,122	34,122	0	0
FWE- FISH AND GAME	23,001	23,001	0	0
GCC-GREENFIELD COMM COLLEGE	11,354	11,354	0	0
GCN-GOVERNORS COUNCIL	170	170	0	0
GIC-GROUP INSURANCE COMM	17,256	4,801	12,454	0
GOV-GOVERNORS OFC	5,665	5,665	0	0
HCC-HOLYOKE COMM COLLEGE	24,591	24,591	0	0
HCF-HLTH CARE FIN & POLICY	17,718	17,718	0	0
HLY-SOLDIERS' HOME IN HOLYOKE	17,107	17,107	0	0
HOU-HOUSE OF REPS	33,380	33,380	0	0
HPC-HEALTH POLICY COMM	24,805	6,416	18,389	0
HSD-SHERIFF DEPT HAMPSHIRE	10,856	10,856	0	0
HST-HLTH CARE SECURITY TRUST	34	34	0	0
IGO- INSPECTOR GENERAL	4,950	4,950	0	0
ITD-INFORMATION TECHNOLOGY DIV	116,533	116,533	0	0
LEG-JOINT LEG EXP	3,903	3,903	0	0
LIB-GEORGE FINGOLD LIBRARY	3,071	759	2,311	0
LOT-LOTTERY COMM	58,609	58,609	0	0
MAS-MASSASOIT COMM COLLEGE	23,635	23,635	0	0
MBC-MASS BAY COMM COLLEGE	19,984	19,984	0	0
MCA-MASS COLLEGE OF ART	26,851	26,851	0	0
MCB-MASS COMM FOR THE BLIND	17,785	17,785	0	0
MCC-MIDDLESEX COMM COLLEGE	27,584	27,584	0	0
MCD-COMM FOR THE DEAF	7,189	7,189	0	0
MGC-MASSACHUSETTS GAMING COMMISSION	20,303	20,303	0	0
MHL-MENTAL HLTH LEGAL ADVISORS	1,808	1,808	0	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	10,846	10,846	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department ANF-EXEC OFC ADMIN & FIN

Receiving Department	Total	STATEWIDE	ANF	ANF IT INBOUND
MIL-MILITARY DIV	34,756	34,756	0	0
MMA-MASS MARITIME ACADEMY	17,031	17,031	0	0
MMP-MASS MKTING PARTNERSHIP	4,273	4,273	0	0
MRC-MASS REHAB COMM	112,804	112,804	0	0
MWC-MT WACHUSETT COMM COLLEGE	21,372	21,372	0	0
NAC-MASS COLLEGE OF LIBERAL ARTS	15,622	15,622	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	24,371	24,371	0	0
NFK-NORFOLK DISTRICT ATTY	8,922	8,922	0	0
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	15,127	15,127	0	0
NSC-NORTH SHORE COMM COLLEGE	25,574	25,574	0	0
NSD-SHERIFF DEPT NANTUCKET	337	337	0	0
NWD-NORTHWESTERN DISTRICT ATTY	5,956	5,956	0	0
OCA-OFFICE OF CHILD ADVOCATE	2,883	2,883	0	0
OCD- HOUSING & COMM DEV	414,885	414,885	0	0
OHA-MASS OFC ON DISABILITY	3,234	778	2,456	0
ORI-OFc FOR REFUGEES AND IMMIGRANTS	16,956	16,956	0	0
OVA - OFFICE OF THE VETERAN ADVOCATE	112	112	0	0
PAR-PAROLE BRD	14,348	14,348	0	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	15,823	4,368	11,455	0
PLY-PLYMOUTH DISTRICT ATTY	8,113	8,113	0	0
PST-PEACE OFFICER STANDARDS	4,274	4,274	0	0
QCC-QUINSIGAMOND COMM COLLEGE	32,112	32,112	0	0
RCC-ROXBURY COMM COLLEGE	13,395	13,395	0	0
REG- PROF LICENSURE	21,054	21,054	0	0
RGT-BRD OF HIGHER ED	6,270	6,270	0	0
SAO-ST AUDITORS OFC	13,403	13,403	0	0
SBA- SMALL BUSINESS ADMINISTRATION	5,675	5,675	0	0
SCA- CONSUMER AFFAIRS & BUS REG	1,562	1,562	0	0
SDA-SHERIFFS DEPT ASSC	441	441	0	0
SDB-SHERIFF DEPT BERKSHIRE	13,700	13,700	0	0
SDC-SHERIFF DEPT BARNSTABLE	19,531	19,531	0	0
SDD-SHERIFF DEPT DUKES	2,362	2,362	0	0
SDE-SHERIFF DEPT ESSEX	39,488	39,488	0	0
SDF-SHERIFF DEPT FRANKLIN	13,497	13,497	0	0
SDH-SHERIFF DEPT HAMPDEN	55,020	55,020	0	0
SDM-SHERIFF DEPT MIDDLESEX	44,672	44,672	0	0
SDN-SHERIFF DEPT NORFOLK	20,567	20,567	0	0
SDP-SHERIFF DEPT PLYMOUTH	34,360	34,360	0	0
SDS-SHERIFF DEPT SUFFOLK	54,984	54,984	0	0
SDW-SHERIFF DEPT WORCESTER	28,401	28,401	0	0
SEA- BUSINESS & TECH	708	708	0	0
SEC-SECRETARY OF ST	37,619	37,619	0	0
SEN-SENATE	17,212	17,212	0	0
SJC-SUPREME JUDICIAL COURT	8,985	8,985	0	0
SOR-SEX OFFENDER REGISTRY	4,502	4,502	0	0
SRB-ST RECLAMATION BRD	6,870	6,870	0	0
SSA-SALEM ST COLLEGE	57,898	57,898	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department ANF-EXEC OFC ADMIN & FIN

Receiving Department	Total	STATEWIDE	ANF	ANF IT INBOUND
STC-SPRINGFIELD TECH COMM COLLEGE	23,805	23,805	0	0
SUF-SUFFOLK DISTRICT ATTY	17,173	17,173	0	0
TAC- TELECOM & CABLE	1,763	1,763	0	0
TRB-TEACHERS RETIREMENT BRD	29,144	8,058	21,086	0
TRC-TRIAL COURT	505,571	505,571	0	0
UMS-UNIVERSITY OF MASS SYSTEM	637,183	637,183	0	0
VET- VETERANS SVCS	21,002	21,002	0	0
VWA-VICTIM & WITNESS ASSIST BRD	1,587	1,587	0	0
WEL- TRANSITIONAL ASSIST	143,558	143,558	0	0
WES-WESTERN DISTRICT ATTY	10,287	10,287	0	0
WOR-WORCESTER ST COLLEGE	35,831	35,831	0	0
WSC-WESTFIELD ST COLLEGE	41,208	41,208	0	0
Grantee Total	11,163,685	9,795,674	410,532	957,480
Direct Bill	0	0	0	0
Total	12,158,433	10,493,536	707,417	957,480

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department BSB-BUR OF ST BLDGS**

The central service departments, as well as numerous federally funded programs, occupy space in state-owned buildings that comprise the Government Center. These are the State House, McCormack, Hurley, and Lindemann buildings. In FY14, these costs were moved into the Commonwealth's DCAM. The only remaining costs in BSB are for the State House.

Costs for the State House building have been identified and allocated based on the square footage occupied by each agency.

All other costs are not allocated, and the disallowed object codes have been placed in the disallowed activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department BSB-BUR OF ST BLDGS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,018,547			4,018,547
Inbound Costs:				
EQUIP & SOFTWARE DEPREC	832		832	
FRINGE BENEFITS	703,342		703,342	
ITD CHARGEBACKS	424,903		424,903	
ANF UNBILLED IT	26,913		26,913	
ANF-EXEC OFC ADMIN & FIN	4,952	45	4,997	
CSC-CIVIL SERVICE COMM		32	32	
CTR-THE COMPTROLLER		1,728	1,728	
HRD-HUMAN RESOURCES DIV		2,569	2,569	
OSD-OPERATIONAL SVCS		-451	-451	
SDO-SUPPLIER DIVERSITY OFFICE		452	452	
TRE-TREASURER		629	629	
Total Allocated Additions:	<u>1,160,942</u>	<u>5,003</u>	1,165,945	1,165,945
Total To Be Allocated:	<u>5,179,489</u>	<u>5,003</u>		<u>5,184,492</u>

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department BSB-BUR OF ST BLDGS

	Total	G&A	STATE HOUSE	DISALLOWED**
Other Expense & Cost				
AA - SALARIES & WAGES	1,630,738	0	1,560,127	70,611
BB - TRAVEL	2,056	0	56	2,000
CC - SPECIAL EMPLOYEES	2,962	0	2,962	0
DD - PENSION & INSURANCE	34,471	0	0	34,471
EE - SUPPLIES	28,499	0	27,818	681
FF - FACILITY OPERATING	14,114	0	13,485	629
GG - ENERGY & SPACE USE	2,539	0	2,539	0
JJ - OPERATIONAL SVCS	10,890	0	2,665	8,225
KK - EQUIPMENT PURCHASE	270,044	0	0	270,044
LL - EQUIPMENT RENTAL & MAINT	110,072	0	4,843	105,229
NN - INFRASTRUCTURE	1,887,510	0	1,730,280	157,230
UU - IT NON-PAYROLL	24,652	0	19,127	5,525
Departmental Total				
Expenditures Per Financial Statement	4,018,547			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	4,018,547	0	3,363,902	654,645
Allocation Step 1				
Inbound - FRINGE BENEFITS	703,342	0	672,907	30,435
Inbound - All Others	457,601	0	437,799	19,801
Reallocate Admin Costs		0	0	0
Unallocated Costs	(704,881)	0	0	(704,881)
1st Allocation	4,474,608	0	4,474,608	0
Allocation Step 2				
Inbound - All Others	5,003	0	4,787	216
Unallocated Costs	(216)	0	0	(216)
2nd Allocation	4,787	0	4,787	0
Total For BSB-BUR OF ST BLDGS				
Schedule .3 Total	4,479,395	0	4,479,395	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department BSB-BUR OF ST BLDGS

Activity - STATE HOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	10,512	2.725003	121,933		121,933		121,933
TRE-TREASURER	4,275	1.108199	49,588		49,588	55	49,642
Central Service Total	14,787	3.833202	171,521		171,521	55	171,575
Grantee Department							
GOV-GOVERNORS OFC	58,488	15.161719	678,428		678,428	746	679,174
HOU-HOUSE OF REPS	180,700	46.842476	2,096,017		2,096,017	2,305	2,098,322
SAO-ST AUDITORS OFC	3,638	0.943071	42,199		42,199	46	42,245
SEC-SECRETARY OF ST	5,948	1.541887	68,993		68,993	76	69,069
SEN-SENATE	113,600	29.448285	1,317,695		1,317,695	1,449	1,319,145
OTHER	8,600	2.229360	99,755		99,755	110	99,865
Grantee Total	370,974	96.166798	4,303,087		4,303,087	4,732	4,307,820
Schedule .4 Total for STATE HOUSE	385,761	100.000000	4,474,608		4,474,608	4,787	4,479,395

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department BSB-BUR OF ST BLDGS

Receiving Department	Total	STATE HOUSE
Central Service Department		
ANF-EXEC OFC ADMIN & FIN	121,933	121,933
TRE-TREASURER	49,642	49,642
Central Service Total	171,575	171,575
Grantee Department		
GOV-GOVERNORS OFC	679,174	679,174
HOU-HOUSE OF REPS	2,098,322	2,098,322
SAO-ST AUDITORS OFC	42,245	42,245
SEC-SECRETARY OF ST	69,069	69,069
SEN-SENATE	1,319,145	1,319,145
OTHER	99,865	99,865
Grantee Total	4,307,820	4,307,820
Direct Bill	0	0
Total	4,479,395	4,479,395

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department CSC-CIVIL SERVICE COMM**

The Civil Service Commission is a quasi-judicial agency whose mission is to hear and decide appeals of public employees under the protection of civil service laws by ensuring that employment decisions are based on the relative ability, knowledge and skills of the public employee, and to ensure that all individuals receive fair and impartial treatment.

Costs related to CSC have been identified to two activities - State Civil Services work and Municipal Work - based upon a time analysis. State Civil Service costs are allocated based upon the count of civil service employees by agency. Municipal costs are not allocated.

Costs related to unallowable object codes have been placed in the disallowed activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department CSC-CIVIL SERVICE COMM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,065,115			1,065,115
Inbound Costs:				
EQUIP & SOFTWARE DEPREC	400		400	
FRINGE BENEFITS	377,685		377,685	
HEALTH & WELFARE COSTS	9,595		9,595	
ITD CHARGEBACKS	234,776		234,776	
ANF UNBILLED IT	42,550		42,550	
AGO-ATTY GENERAL OFC	205,683	6,320	212,002	
ANF-EXEC OFC ADMIN & FIN	2,586	23	2,609	
CTR-THE COMPTROLLER		937	937	
HRD-HUMAN RESOURCES DIV		931	931	
OSD-OPERATIONAL SVCS		-287	-287	
SDO-SUPPLIER DIVERSITY OFFICE		12	12	
TRE-TREASURER		310	310	
Total Allocated Additions:	<u>873,274</u>	<u>8,246</u>	881,521	881,521
Total To Be Allocated:	<u>1,938,389</u>	<u>8,246</u>		<u>1,946,636</u>

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department CSC-CIVIL SERVICE COMM

	Total	G&A	STATE CIVIL SERVICE	MUNICIPAL**
Other Expense & Cost				
AA - SALARIES & WAGES	832,367	0	41,618	790,749
BB - TRAVEL	4,465	0	223	4,242
CC - SPECIAL EMPLOYEES	25,630	0	1,282	24,348
DD - PENSION & INSURANCE	18,104	0	0	18,104
EE - SUPPLIES	16,631	0	832	15,799
GG - ENERGY & SPACE USE	154,362	0	7,718	146,644
JJ - OPERATIONAL SVCS	4,388	0	219	4,169
KK - EQUIPMENT PURCHASE	4,876	0	0	4,876
LL - EQUIPMENT RENTAL & MAINT	4,292	0	215	4,077
UU - IT NON-PAYROLL	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	1,065,115			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
Functional Cost	1,065,115	0	52,107	1,013,008
Allocation Step 1				
Inbound - FRINGE BENEFITS	377,685	0	18,884	358,801
Inbound - All Others	495,589	0	24,779	470,810
Reallocate Admin Costs		0	0	0
Unallocated Costs	(1,842,619)	0	0	(1,842,619)
1st Allocation	95,771	0	95,771	0
Allocation Step 2				
Inbound - All Others	8,246	0	412	7,834
Unallocated Costs	(7,834)	0	0	(7,834)
2nd Allocation	412	0	412	0
Total For CSC-CIVIL SERVICE COMM				
Schedule .3 Total	96,183	0	96,183	0

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CSC-CIVIL SERVICE COMM**

Activity - STATE CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	185.91	0.682150	653		653		653
BSB-BUR OF ST BLDGS	8.96	0.032876	32		32		32
CTR-THE COMPTROLLER	42.43	0.155686	149		149	1	150
DCP-CAP ASSET MGMT/MAINT	244.29	0.896360	858		858	4	862
DCR-CONSERVATION & REC	782.63	2.871663	2,750		2,750	12	2,762
HRD-HUMAN RESOURCES DIV	58.19	0.213513	204		204	1	205
OSD-OPERATIONAL SVCS	69.00	0.253178	242		242	1	243
POL- ST POLICE	519.78	1.907201	1,827		1,827	8	1,834
SDO-SUPPLIER DIVERSITY OFFICE	12.61	0.046269	44		44	0	44
TRE-TREASURER	24.50	0.089897	86		86	0	86
Central Service Total	1,948.30	7.148793	6,846		6,846	27	6,873
Grantee Department							
ADD-DEV DISABILITIES CNCL	5.47	0.020071	19		19	0	19
AGR-AG. RESOURCES	92.75	0.340323	326		326	1	327
ALA-ADMIN LAW APPEALS DIV	6.00	0.022015	21		21	0	21
ART-MASS CULTURAL CNCL	1.00	0.003669	3		3	0	4
ATB-APPELLATE TAX BRD	2.00	0.007338	7		7	0	7
CAD-COMM AGAINST DISCRIMINATION	38.49	0.141229	135		135	1	136
CDA-EMERGENCY MGMT AGENCY	80.26	0.294494	282		282	1	283
CHE-SOLDIERS' HOME IN MASS	93.93	0.344652	330		330	1	331
CHS-CRIM HISTORY SYSTEMS BRD	13.99	0.051333	49		49	0	49
CJT-MUN POLICE TRAIN COMM	24.65	0.090447	87		87	0	87
CME-CHIEF MEDICAL EXAMINER	120.40	0.441777	423		423	2	425
CNB- CANNABIS CONTROL COMMISSION	4.00	0.014677	14		14	0	14
DAC-DISABLED PROTECTION COMM	14.61	0.053608	51		51	0	52
DFS- FIRE SVCS	69.13	0.253655	243		243	1	244
DMH- MENTAL HEALTH	1,666.38	6.114359	5,856		5,856	25	5,881
DMR- MENTAL RETARDATION	1,748.20	6.414577	6,143		6,143	27	6,170
DOB- BANKS	12.38	0.045425	44		44	0	44
DOC- CORRECTION	3,770.12	13.833501	13,248		13,248	57	13,306
DOE- EDUCATION	63.83	0.234208	224		224	1	225
DOI- INSURANCE	27.96	0.102592	98		98	0	99
DOR- REVENUE	1,140.41	4.184446	4,007		4,007	17	4,025
DOS- STANDARDS	17.03	0.062487	60		60	0	60
DOT-TRANSPORTATION	2,166.73	7.950267	7,614		7,614	33	7,647
DPH- PUBLIC HEALTH	1,743.21	6.396268	6,126		6,126	27	6,152
DPU- PUBLIC UTILITIES	131.80	0.483607	463		463	2	465
DSS- SOCIAL SERVICES	3,797.63	13.934443	13,346		13,346	60	13,405
DYS- YOUTH SERVICES	730.76	2.681339	2,568		2,568	11	2,579
EDU-EXECUTIVE OFFICE OF EDUCATION	34.65	0.127139	122		122	1	122
EEC- EARLY EDU & CARE	165.95	0.608911	583		583	2	586
EED-EXEC ECON DEV	4.92	0.018053	17		17	0	17
EHS-EXEC HLTH & HUMAN SVCS	1,332.82	4.890445	4,684		4,684	20	4,704
ELD- ELDER AFFAIRS	33.80	0.124021	119		119	0	119
ENE- ENERGY RESOURCES	17.38	0.063772	61		61	0	61
ENV-EXEC ENV AFFAIRS	206.78	0.758727	727		727	3	730
EOL- WORKFORCE DEV	886.16	3.251540	3,114		3,114	13	3,128
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	116.29	0.426697	409		409	2	410

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CSC-CIVIL SERVICE COMM**

Activity - STATE CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EQE- ENV PROTECTION	671.14	2.462578	2,358		2,358	10	2,369
FWE- FISH AND GAME	282.85	1.037846	994		994	4	998
GIC-GROUP INSURANCE COMM	36.69	0.134625	129		129	1	129
HCF-HLTH CARE FIN & POLICY	73.91	0.271194	260		260	1	261
HLY-SOLDIERS' HOME IN HOLYOKE	59.16	0.217073	208		208	1	209
HPC-HEALTH POLICY COMM	1.00	0.003669	3		3	0	4
ITD-INFORMATION TECHNOLOGY DIV	207.13	0.760011	728		728	3	731
LIB-GEORGE FINGOLD LIBRARY	3.00	0.011008	11		11	0	11
MBT-MASS BAY TRANSPORTATION AUTHORITY	203.23	0.745701	714		714	3	717
MCB-MASS COMM FOR THE BLIND	112.11	0.411359	394		394	2	396
MCD-COMM FOR THE DEAF	3.00	0.011008	11		11	0	11
MIL-MILITARY DIV	127.37	0.467352	448		448	2	450
MRC-MASS REHAB COMM	725.15	2.660754	2,548		2,548	11	2,559
OCD- HOUSING & COMM DEV	307.79	1.129357	1,082		1,082	5	1,086
OHA-MASS OFC ON DISABILITY	7.96	0.029207	28		28	0	28
ORI-OFc FOR REFUGEES AND IMMIGRANTS	9.61	0.035261	34		34	0	34
PAR-PAROLE BRD	129.53	0.475278	455		455	2	457
REG- PROF LICENSURE	185.74	0.681526	653		653	3	655
SCA- CONSUMER AFFAIRS & BUS REG	4.46	0.016365	16		16	0	16
SDA-SHERIFFS DEPT ASSC	1.00	0.003669	3		3	0	4
SOR-SEX OFFENDER REGISTRY	4.23	0.015521	15		15	0	15
SRB-ST RECLAMATION BRD	5.92	0.021722	21		21	0	21
TAC- TELECOM & CABLE	15.51	0.056910	55		55	0	55
TRB-TEACHERS RETIREMENT BRD	20.00	0.073385	70		70	0	71
VET- VETERANS SVCS	71.40	0.261984	251		251	1	252
VWA-VICTIM & WITNESS ASSIST BRD	1.96	0.007192	7		7	0	7
WEL- TRANSITIONAL ASSIST	1,652.53	6.063540	5,807		5,807	25	5,832
Grantee Total	25,305.25	92.851207	88,924		88,924	386	89,310
Schedule .4 Total for STATE CIVIL SERVICE	27,253.55	100.000000	95,771		95,771	412	96,183

Allocation Basis: NUMBER OF FILLED CIVIL SERVICE POSITIONS
Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department CSC-CIVIL SERVICE COMM**

Receiving Department	Total	STATE CIVIL SERVICE
Central Service Department		
ANF-EXEC OFC ADMIN & FIN	653	653
BSB-BUR OF ST BLDGS	32	32
CTR-THE COMPTROLLER	150	150
DCP-CAP ASSET MGMT/MAINT	862	862
DCR-CONSERVATION & REC	2,762	2,762
HRD-HUMAN RESOURCES DIV	205	205
OSD-OPERATIONAL SVCS	243	243
POL- ST POLICE	1,834	1,834
SDO-SUPPLIER DIVERSITY OFFICE	44	44
TRE-TREASURER	86	86
Central Service Total	6,873	6,873
Grantee Department		
ADD-DEV DISABILITIES CNCL	19	19
AGR-AG. RESOURCES	327	327
ALA-ADMIN LAW APPEALS DIV	21	21
ART-MASS CULTURAL CNCL	4	4
ATB-APPELLATE TAX BRD	7	7
CAD-COMM AGAINST DISCRIMINATION	136	136
CDA-EMERGENCY MGMT AGENCY	283	283
CHE-SOLDIERS' HOME IN MASS	331	331
CHS-CRIM HISTORY SYSTEMS BRD	49	49
CJT-MUN POLICE TRAIN COMM	87	87
CME-CHIEF MEDICAL EXAMINER	425	425
CNB- CANNABIS CONTROL COMMISSION	14	14
DAC-DISABLED PROTECTION COMM	52	52
DFS- FIRE SVCS	244	244
DMH- MENTAL HEALTH	5,881	5,881
DMR- MENTAL RETARDATION	6,170	6,170
DOB- BANKS	44	44
DOC- CORRECTION	13,306	13,306
DOE- EDUCATION	225	225
DOI- INSURANCE	99	99
DOR- REVENUE	4,025	4,025
DOS- STANDARDS	60	60
DOT-TRANSPORTATION	7,647	7,647
DPH- PUBLIC HEALTH	6,152	6,152
DPU- PUBLIC UTILITIES	465	465
DSS- SOCIAL SERVICES	13,405	13,405
DYS- YOUTH SERVICES	2,579	2,579
EDU-EXECUTIVE OFFICE OF EDUCATION	122	122
EEC- EARLY EDU & CARE	586	586
EED-EXEC ECON DEV	17	17
EHS-EXEC HLTH & HUMAN SVCS	4,704	4,704
ELD- ELDER AFFAIRS	119	119
ENE- ENERGY RESOURCES	61	61
ENV-EXEC ENV AFFAIRS	730	730
EOL- WORKFORCE DEV	3,128	3,128
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	410	410

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department CSC-CIVIL SERVICE COMM**

Receiving Department	Total	STATE CIVIL SERVICE
EQE- ENV PROTECTION	2,369	2,369
FWE- FISH AND GAME	998	998
GIC-GROUP INSURANCE COMM	129	129
HCF-HLTH CARE FIN & POLICY	261	261
HLY-SOLDIERS' HOME IN HOLYOKE	209	209
HPC-HEALTH POLICY COMM	4	4
ITD-INFORMATION TECHNOLOGY DIV	731	731
LIB-GEORGE FINGOLD LIBRARY	11	11
MBT-MASS BAY TRANSPORTATION AUTHORITY	717	717
MCB-MASS COMM FOR THE BLIND	396	396
MCD-COMM FOR THE DEAF	11	11
MIL-MILITARY DIV	450	450
MRC-MASS REHAB COMM	2,559	2,559
OCD- HOUSING & COMM DEV	1,086	1,086
OHA-MASS OFC ON DISABILITY	28	28
ORI-OFRC FOR REFUGEES AND IMMIGRANTS	34	34
PAR-PAROLE BRD	457	457
REG- PROF LICENSURE	655	655
SCA- CONSUMER AFFAIRS & BUS REG	16	16
SDA-SHERIFFS DEPT ASSC	4	4
SOR-SEX OFFENDER REGISTRY	15	15
SRB-ST RECLAMATION BRD	21	21
TAC- TELECOM & CABLE	55	55
TRB-TEACHERS RETIREMENT BRD	71	71
VET- VETERANS SVCS	252	252
VWA-VICTIM & WITNESS ASSIST BRD	7	7
WEL- TRANSITIONAL ASSIST	5,832	5,832
Grantee Total	89,310	89,310
Direct Bill	0	0
Total	96,183	96,183

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department CTR-THE COMPTROLLER**

The Office of the State Comptroller (CTR) is the general accounting and financial reporting agency of the Commonwealth. The Comptroller operates and maintains accounting systems for all state agencies, provides general accounting advice, provides payroll services, and prepares and processes state warrants.

Salaries by activity have been identified based upon the OSC employee salary detail. Operating expenses have been selected from OSC's 1000-0001 appropriation, and have been distributed to the activities based upon the salaries charged to these appropriations.

Financial: Activities and associated expenses arising from day-to-day operation and use of the state accounting system are allocated to benefiting departments based on total costs less pass-thru (modified total direct costs). The costs of this activity are comprised of OSC operating costs for the maintenance of the financial system as well as the accounting and financial reporting activities of the department.

Payroll: The activities of OSC as it pertains to the processing of payrolls and related activities are allocated to benefiting departments based on an average employee count. This count includes both regular and contractual employees whose salaries are paid under the state payroll system. The costs are comprised of OSC operating costs for the maintenance of the payroll system, and capital costs of the payroll system as identified and depreciated on separate schedules.

All other costs have been placed in the unallocated All Other activity. Unallowable Object codes have been placed in the Disallowed Activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department CTR-THE COMPTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	17,926,546			17,926,546
Inbound Costs:				
BUILDING DEPRECIATION	122,447		122,447	
EQUIP & SOFTWARE DEPREC	6,738		6,738	
FRINGE BENEFITS	5,473,929		5,473,929	
HEALTH & WELFARE COSTS	153,941		153,941	
ITD CHARGEBACKS	336,100		336,100	
ANF-EXEC OFC ADMIN & FIN	48,592	381	48,974	
CSC-CIVIL SERVICE COMM	149	1	150	
CTR-THE COMPTROLLER		59,770	59,770	
DCP-CAP ASSET MGMT/MAINT		639,276	639,276	
HRD-HUMAN RESOURCES DIV		23,295	23,295	
OSD-OPERATIONAL SVCS		-51,279	-51,279	
POL- ST POLICE		83,948	83,948	
TRE-TREASURER		11,306	11,306	
Total Allocated Additions:	<u>6,141,896</u>	<u>766,698</u>	6,908,594	6,908,594
Total To Be Allocated:	<u>24,068,442</u>	<u>766,698</u>		<u>24,835,140</u>

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department CTR-THE COMPTROLLER

	Total	G&A	FINANCIAL	PAYROLL	DISALLOWED**
Other Expense & Cost					
AA - SALARIES & WAGES	12,379,378	3,265,680	5,021,075	904,933	92,845
BB - TRAVEL	42,623	14,006	21,530	3,883	0
CC - SPECIAL EMPLOYEES	107,350	38,142	58,634	10,573	0
DD - PENSION & INSURANCE	506,453	2,257	3,470	626	500,100
EE - SUPPLIES	361,452	38,978	59,919	10,805	0
FF - FACILITY OPERATING	395	0	0	0	0
HH - CONSULTANTS	2,136,888	64,133	98,590	17,778	0
JJ - OPERATIONAL SVCS	539	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	9,880	3,510	5,396	973	0
NN - INFRASTRUCTURE	7,877	0	0	0	0
UU - IT NON-PAYROLL	2,373,711	376,273	578,431	104,307	161,699
Departmental Total					
Expenditures Per Financial Statement	17,926,546				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	17,926,546	3,802,979	5,847,045	1,053,878	754,644
Allocation Step 1					
Inbound - FRINGE BENEFITS	5,473,929	1,444,168	2,220,066	400,339	40,796
Inbound - All Others	667,967	223,976	344,309	62,088	6,327
Reallocate Admin Costs		(5,471,123)	4,282,795	771,975	78,784
Unallocated Costs	(9,085,946)	0	0	0	(880,551)
1st Allocation	14,982,496	0	12,694,215	2,288,280	0
Allocation Step 2					
Inbound - All Others	766,698	257,080	395,203	71,265	7,262
Reallocate Admin Costs		(257,080)	201,242	36,274	3,702
Unallocated Costs	(62,713)	0	0	0	(10,964)
2nd Allocation	703,985	0	596,445	107,539	0
Total For CTR-THE COMPTROLLER					
Schedule .3 Total	15,686,480	0	13,290,661	2,395,819	0

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department CTR-THE COMPTROLLER

ALL OTHER**

<hr/>	
Other Expense & Cost	
AA - SALARIES & WAGES	3,094,845
BB - TRAVEL	3,204
CC - SPECIAL EMPLOYEES	1
DD - PENSION & INSURANCE	0
EE - SUPPLIES	251,750
FF - FACILITY OPERATING	395
HH - CONSULTANTS	1,956,387
JJ - OPERATIONAL SVCS	539
LL - EQUIPMENT RENTAL & MAINT	1
NN - INFRASTRUCTURE	7,877
UU - IT NON-PAYROLL	1,153,001
<hr/>	
Departmental Total	
Expenditures Per Financial Statement	
<hr/>	
Deductions	
*Total Disallowed Costs	0
<hr/>	
Functional Cost	6,468,000
<hr/>	
Allocation Step 1	
Inbound - FRINGE BENEFITS	1,368,560
Inbound - All Others	31,267
Reallocate Admin Costs	337,568
Unallocated Costs	(8,205,395)
1st Allocation	0
<hr/>	
Allocation Step 2	
Inbound - All Others	35,888
Reallocate Admin Costs	15,862
Unallocated Costs	(51,750)
2nd Allocation	0
<hr/>	
Total For CTR-THE COMPTROLLER	
Schedule .3 Total	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER

Activity - FINANCIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	92,571	0.383061	48,627		48,627		48,627
ANF-EXEC OFC ADMIN & FIN	89,829	0.371715	47,186		47,186		47,186
BSB-BUR OF ST BLDGS	2,528	0.010461	1,328		1,328		1,328
CSC-CIVIL SERVICE COMM	1,419	0.005872	745		745		745
CTR-THE COMPTROLLER	107,626	0.445359	56,535		56,535		56,535
DCP-CAP ASSET MGMT/MAINT	96,845	0.400747	50,872		50,872	2,420	53,291
DCR-CONSERVATION & REC	207,882	0.860221	109,198		109,198	5,194	114,392
HRD-HUMAN RESOURCES DIV	77,066	0.318901	40,482		40,482	1,926	42,408
OSD-OPERATIONAL SVCS	24,004	0.099329	12,609		12,609	600	13,209
POL- ST POLICE	658,800	2.726133	346,061		346,061	16,460	362,521
SDO-SUPPLIER DIVERSITY OFFICE	4,856	0.020094	2,551		2,551	121	2,672
TRE-TREASURER	171,641	0.710255	90,161		90,161	4,288	94,450
Central Service Total	1,535,067	6.352148	806,355		806,355	31,008	837,364
Grantee Department							
ADD-DEV DISABILITIES CNCL	1,691	0.006997	888		888	42	930
AGR-AG. RESOURCES	56,860	0.235288	29,868		29,868	1,421	31,289
ALA-ADMIN LAW APPEALS DIV	6,302	0.026078	3,310		3,310	157	3,468
APC-APPEALS COURT	19,791	0.081896	10,396		10,396	494	10,890
ART-MASS CULTURAL CNCL	7,212	0.029843	3,788		3,788	180	3,968
ATB-APPELLATE TAX BRD	3,705	0.015331	1,946		1,946	92	2,039
BBE-BRD OF BAR EXAMINERS	2,359	0.009762	1,239		1,239	59	1,298
BCC-BERKSHIRE COMM COLLEGE	25,666	0.106207	13,482		13,482	641	14,123
BER-BERKSHIRE DISTRICT ATTY	7,786	0.032219	4,090		4,090	194	4,284
BHC-BUNKER HILL COMM COLLEGE	89,585	0.370705	47,058		47,058	2,238	49,296
BLC-BRD OF LIB COMMERS	10,457	0.043271	5,493		5,493	261	5,754
BRC-BRISTOL COMM COLLEGE	58,849	0.243519	30,913		30,913	1,470	32,383
BRI-BRISTOL DISTRICT ATTY	18,893	0.078180	9,924		9,924	472	10,396
BSC-BRIDGewater ST COLLEGE	163,049	0.674701	85,648		85,648	4,074	89,722
BSD-SHERIFF DEPT BRISTOL	56,567	0.234076	29,714		29,714	1,413	31,127
CAD-COMM AGAINST DISCRIMINATION	12,598	0.052131	6,618		6,618	315	6,932
CCC-CAPE COD COMM COLLEGE	34,018	0.140767	17,869		17,869	850	18,719
CDA-EMERGENCY MGMT AGENCY	43,734	0.180973	22,973		22,973	1,093	24,066
CHE-SOLDIERS' HOME IN MASS	49,707	0.205689	26,111		26,111	1,242	27,352
CHS-CRIM HISTORY SYSTEMS BRD	10,031	0.041509	5,269		5,269	251	5,520
CJC-COMM ON JUDICIAL CONDUCT	1,361	0.005632	715		715	34	749
CJT-MUN POLICE TRAIN COMM	21,094	0.087288	11,081		11,081	527	11,608
CME-CHIEF MEDICAL EXAMINER	28,615	0.118410	15,031		15,031	715	15,746
CNB- CANNABIS CONTROL COMMISSION	23,728	0.098187	12,464		12,464	593	13,057
CPC-COMMI FOR PUBLIC COUNSEL SVCS	113,914	0.471379	59,838		59,838	2,846	62,684
CPF-CAMPAIGN & POL FIN	2,783	0.011516	1,462		1,462	69	1,531
CPI-CAPE & ISLANDS DISTRICT ATTY	8,719	0.036079	4,580		4,580	218	4,798
CSW-COMM ON STATUS OF WOMEN	1,135	0.004697	596		596	28	625
DAA-DISTRICT ATTY ASSC	5,196	0.021501	2,729		2,729	130	2,859
DAC-DISABLED PROTECTION COMM	18,243	0.075490	9,583		9,583	456	10,039
DFS- FIRE SVCS	32,096	0.132814	16,860		16,860	802	17,662
DMH- MENTAL HEALTH	1,247,581	5.162525	655,342		655,342	31,171	686,513
DMR- MENTAL RETARDATION	3,047,975	12.612605	1,601,073		1,601,073	76,161	1,677,234
DOB- BANKS	28,891	0.119552	15,176		15,176	722	15,898

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER

Activity - FINANCIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	735,182	3.042203	386,184		386,184	18,368	404,552
DOE- EDUCATION	241,198	0.998084	126,699		126,699	6,026	132,725
DOI- INSURANCE	19,800	0.081933	10,401		10,401	495	10,895
DOR- REVENUE	257,011	1.063519	135,005		135,005	6,421	141,427
DOS- STANDARDS	2,924	0.012100	1,536		1,536	73	1,609
DOT-TRANSPORTATION	1,187,212	4.912716	623,631		623,631	29,662	653,293
DPH- PUBLIC HEALTH	1,536,642	6.358667	807,183		807,183	38,393	845,576
DPU- PUBLIC UTILITIES	37,997	0.157233	19,959		19,959	949	20,909
DSS- SOCIAL SERVICES	1,533,592	6.346046	805,581		805,581	38,317	843,898
DYS- YOUTH SERVICES	204,283	0.845329	107,308		107,308	5,104	112,412
EAS-EASTERN DISTRICT ATTY	20,869	0.086357	10,962		10,962	521	11,484
EDU-EXECUTIVE OFFICE OF EDUCATION	56,154	0.232367	29,497		29,497	1,403	30,900
EEC- EARLY EDU & CARE	443,516	1.835282	232,975		232,975	11,081	244,056
EED-EXEC ECON DEV	18,735	0.077526	9,841		9,841	468	10,309
EHS-EXEC HLTH & HUMAN SVCS	1,236,469	5.116543	649,505		649,505	30,893	680,398
ELD- ELDER AFFAIRS	827,253	3.423196	434,548		434,548	20,669	455,217
ENE- ENERGY RESOURCES	12,437	0.051465	6,533		6,533	311	6,844
ENV-EXEC ENV AFFAIRS	89,736	0.371330	47,137		47,137	2,242	49,379
EOL- WORKFORCE DEV	270,955	1.121219	142,330		142,330	6,770	149,100
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	83,527	0.345637	43,876		43,876	2,087	45,963
EQE- ENV PROTECTION	152,864	0.632555	80,298		80,298	3,819	84,117
ETH-ST ETHICS COMM	4,549	0.018824	2,390		2,390	114	2,503
FRC-FRAMINGHAM ST COLLEGE	76,913	0.318268	40,402		40,402	1,922	42,323
FSC-FITCHBURG ST COLLEGE	74,988	0.310302	39,390		39,390	1,874	41,264
FWE- FISH AND GAME	50,548	0.209169	26,552		26,552	1,263	27,815
GCC-GREENFIELD COMM COLLEGE	24,951	0.103248	13,107		13,107	623	13,730
GCN-GOVERNORS COUNCIL	374	0.001548	197		197	9	206
GIC-GROUP INSURANCE COMM	10,551	0.043660	5,542		5,542	264	5,806
GOV-GOVERNORS OFC	12,450	0.051518	6,540		6,540	311	6,851
HCC-HOLYOKE COMM COLLEGE	54,042	0.223627	28,388		28,388	1,350	29,738
HCF-HLTH CARE FIN & POLICY	38,938	0.161127	20,454		20,454	973	21,427
HLY-SOLDIERS' HOME IN HOLYOKE	37,595	0.155569	19,748		19,748	939	20,687
HOU-HOUSE OF REPS	73,357	0.303553	38,534		38,534	1,833	40,366
HPC-HEALTH POLICY COMM	14,100	0.058346	7,407		7,407	352	7,759
HSD-SHERIFF DEPT HAMPSHIRE	23,858	0.098725	12,532		12,532	596	13,128
HST-HLTH CARE SECURITY TRUST	74	0.000306	39		39	2	41
IGO- INSPECTOR GENERAL	10,878	0.045013	5,714		5,714	272	5,986
ITD-INFORMATION TECHNOLOGY DIV	256,097	1.059736	134,525		134,525	6,399	140,924
LEG-JOINT LEG EXP	8,578	0.035496	4,506		4,506	214	4,720
LIB-GEORGE FINGOLD LIBRARY	1,669	0.006906	877		877	42	918
LOT-LOTTERY COMM	128,801	0.532982	67,658		67,658	3,218	70,876
MAS-MASSASOIT COMM COLLEGE	51,942	0.214937	27,285		27,285	1,298	28,582
MBC-MASS BAY COMM COLLEGE	43,917	0.181730	23,069		23,069	1,097	24,166
MBT-MASS BAY TRANSPORTATION AUTHORITY	1,103,687	4.567087	579,756		579,756	27,576	607,331
MCA-MASS COLLEGE OF ART	59,009	0.244181	30,997		30,997	1,474	32,471
MCB-MASS COMM FOR THE BLIND	39,085	0.161735	20,531		20,531	976	21,507
MCC-MIDDLESEX COMM COLLEGE	60,619	0.250843	31,843		31,843	1,515	33,357
MCD-COMM FOR THE DEAF	15,800	0.065381	8,300		8,300	395	8,694
MGC-MASSACHUSETTS GAMING COMMISSION	44,618	0.184631	23,437		23,437	1,115	24,552

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER

Activity - FINANCIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	3,974	0.016445	2,088		2,088	99	2,187
MID-WORCESTER (MIDDLE) DISTRICT ATTY	23,836	0.098634	12,521		12,521	595	13,116
MIL-MILITARY DIV	76,381	0.316067	40,122		40,122	1,908	42,031
MMA-MASS MARITIME ACADEMY	37,429	0.154882	19,661		19,661	935	20,596
MMP-MASS MKTING PARTNERSHIP	9,391	0.038860	4,933		4,933	235	5,168
MRC-MASS REHAB COMM	247,902	1.025825	130,220		130,220	6,194	136,414
MWC-MT WACHUSETT COMM COLLEGE	46,967	0.194351	24,671		24,671	1,173	25,845
NAC-MASS COLLEGE OF LIBERAL ARTS	34,332	0.142067	18,034		18,034	858	18,892
NEC-NORTHERN ESSEX COMM COLLEGE	53,559	0.221629	28,134		28,134	1,338	29,472
NFK-NORFOLK DISTRICT ATTY	19,608	0.081138	10,300		10,300	490	10,790
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	33,244	0.137565	17,463		17,463	831	18,293
NSC-NORTH SHORE COMM COLLEGE	56,202	0.232565	29,522		29,522	1,404	30,926
NSD-SHERIFF DEPT NANTUCKET	740	0.003062	389		389	18	407
NWD-NORTHWESTERN DISTRICT ATTY	13,090	0.054167	6,876		6,876	327	7,203
OCA-OFFICE OF CHILD ADVOCATE	6,336	0.026219	3,328		3,328	158	3,486
OCD- HOUSING & COMM DEV	911,767	3.772917	478,942		478,942	22,780	501,723
OHA-MASS OFC ON DISABILITY	1,710	0.007076	898		898	43	941
ORI-OF FOR REFUGEES AND IMMIGRANTS	37,263	0.154195	19,574		19,574	931	20,505
OVA - OFFICE OF THE VETERAN ADVOCATE	246	0.001018	129		129	6	135
PAR-PAROLE BRD	31,532	0.130480	16,563		16,563	788	17,351
PER-PUBLIC EMPLOYEE RETIRE ADMIN	9,600	0.039725	5,043		5,043	240	5,283
PLY-PLYMOUTH DISTRICT ATTY	17,830	0.073781	9,366		9,366	445	9,811
PST-PEACE OFFICER STANDARDS	9,393	0.038868	4,934		4,934	235	5,169
QCC-QUINSIGAMOND COMM COLLEGE	70,571	0.292025	37,070		37,070	1,763	38,833
RCC-ROXBURY COMM COLLEGE	29,437	0.121811	15,463		15,463	735	16,198
REG- PROF LICENSURE	46,270	0.191467	24,305		24,305	1,156	25,461
RGT-BRD OF HIGHER ED	13,779	0.057018	7,238		7,238	344	7,582
SAO-ST AUDITORS OFC	29,456	0.121890	15,473		15,473	736	16,209
SBA- SMALL BUSINESS ADMINISTRATION	12,471	0.051605	6,551		6,551	312	6,862
SCA- CONSUMER AFFAIRS & BUS REG	3,433	0.014206	1,803		1,803	86	1,889
SDA-SHERIFFS DEPT ASSC	970	0.004014	510		510	24	534
SDB-SHERIFF DEPT BERKSHIRE	30,107	0.124584	15,815		15,815	752	16,567
SDC-SHERIFF DEPT BARNSTABLE	42,923	0.177617	22,547		22,547	1,072	23,619
SDD-SHERIFF DEPT DUKES	5,191	0.021481	2,727		2,727	130	2,856
SDE-SHERIFF DEPT ESSEX	86,780	0.359098	45,585		45,585	2,168	47,753
SDF-SHERIFF DEPT FRANKLIN	29,661	0.122738	15,581		15,581	741	16,322
SDH-SHERIFF DEPT HAMPDEN	120,915	0.500350	63,516		63,516	3,021	66,537
SDM-SHERIFF DEPT MIDDLESEX	98,173	0.406243	51,569		51,569	2,453	54,022
SDN-SHERIFF DEPT NORFOLK	45,199	0.187035	23,743		23,743	1,129	24,872
SDP-SHERIFF DEPT PLYMOUTH	75,510	0.312462	39,665		39,665	1,887	41,551
SDS-SHERIFF DEPT SUFFOLK	120,836	0.500023	63,474		63,474	3,019	66,493
SDW-SHERIFF DEPT WORCESTER	62,415	0.258275	32,786		32,786	1,559	34,345
SEA- BUSINESS & TECH	1,556	0.006439	817		817	39	856
SEC-SECRETARY OF ST	82,672	0.342099	43,427		43,427	2,066	45,492
SEN-SENATE	37,825	0.156521	19,869		19,869	945	20,814

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER**

Activity - FINANCIAL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	19,745	0.081705	10,372		10,372	493	10,865
SOR-SEX OFFENDER REGISTRY	9,894	0.040942	5,197		5,197	247	5,444
SRB-ST RECLAMATION BRD	15,097	0.062472	7,930		7,930	377	8,307
SSA-SALEM ST COLLEGE	127,238	0.526514	66,837		66,837	3,179	70,016
STC-SPRINGFIELD TECH COMM COLLEGE	52,315	0.216481	27,481		27,481	1,307	28,788
SUF-SUFFOLK DISTRICT ATTY	37,741	0.156173	19,825		19,825	943	20,768
TAC- TELECOM & CABLE	3,874	0.016031	2,035		2,035	97	2,132
TRB-TEACHERS RETIREMENT BRD	17,708	0.073276	9,302		9,302	442	9,744
TRC-TRIAL COURT	1,111,063	4.597609	583,630		583,630	27,760	611,390
UMS-UNIVERSITY OF MASS SYSTEM	1,400,298	5.794472	735,563		735,563	34,986	770,549
VET- VETERANS SVCS	46,155	0.190991	24,245		24,245	1,153	25,398
VWA-VICTIM & WITNESS ASSIST BRD	3,488	0.014433	1,832		1,832	87	1,919
WEL- TRANSITIONAL ASSIST	315,489	1.305502	165,723		165,723	7,882	173,606
WES-WESTERN DISTRICT ATTY	22,608	0.093553	11,876		11,876	565	12,441
WOR-WORCESTER ST COLLEGE	78,744	0.325845	41,363		41,363	1,967	43,331
WSC-WESTFIELD ST COLLEGE	90,561	0.374744	47,571		47,571	2,263	49,833
Grantee Total	22,631,035	93.647852	11,887,860		11,887,860	565,437	12,453,297
Schedule .4 Total for FINANCIAL	24,166,102	100.000000	12,694,215		12,694,215	596,445	13,290,661

Allocation Basis: MODIFIED TOTAL DIRECT COST (000s)
Allocation Source: EXPENDITURE REPORT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	13,706		13,706		13,706
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	6,032		6,032		6,032
BSB-BUR OF ST BLDGS	17.83	0.017467	400		400		400
CSC-CIVIL SERVICE COMM	8.57	0.008396	192		192		192
CTR-THE COMPTROLLER	144.31	0.141374	3,235		3,235		3,235
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	8,486		8,486	403	8,889
DCR-CONSERVATION & REC	1,992.31	1.951771	44,662		44,662	2,121	46,783
HRD-HUMAN RESOURCES DIV	181.68	0.177983	4,073		4,073	193	4,266
OSD-OPERATIONAL SVCS	129.77	0.127129	2,909		2,909	138	3,047
POL- ST POLICE	3,091.85	3.028938	69,311		69,311	3,291	72,602
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	781		781	37	818
TRE-TREASURER	303.81	0.297628	6,811		6,811	323	7,134
Central Service Total	7,164.02	7.018249	160,597		160,597	6,506	167,104
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	339		339	16	355
AGR-AG. RESOURCES	122.42	0.119929	2,744		2,744	130	2,875
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	822		822	39	860
APC-APPEALS COURT	102.64	0.100552	2,301		2,301	109	2,410
ART-MASS CULTURAL CNCL	40.83	0.039999	915		915	43	959
ATB-APPELLATE TAX BRD	19.97	0.019564	448		448	21	469
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	707		707	34	741
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	10,150		10,150	482	10,632
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	1,414		1,414	67	1,481
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	53,605		53,605	2,545	56,150
BLC-BRD OF LIB COMMERS	22.10	0.021650	495		495	23	519
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	19,224		19,224	913	20,137
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	3,084		3,084	146	3,231
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	62,544		62,544	2,970	65,514
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	10,953		10,953	520	11,473
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	1,874		1,874	89	1,963
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	10,910		10,910	518	11,428
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	2,431		2,431	115	2,547
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	7,365		7,365	350	7,715
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	1,020		1,020	48	1,069
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	133		133	6	139
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	17,306		17,306	822	18,128
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	3,812		3,812	181	3,992
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	2,947		2,947	140	3,087
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	16,736		16,736	795	17,530
CPF-CAMPAIGN & POL FIN	18.25	0.017879	409		409	19	428
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	1,311		1,311	62	1,373
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	219		219	10	229
DAA-DISTRICT ATTY ASSC	9.80	0.009601	220		220	10	230
DAC-DISABLED PROTECTION COMM	120.99	0.118528	2,712		2,712	129	2,841
DFS- FIRE SVCS	516.18	0.505677	11,571		11,571	549	12,121
DMH- MENTAL HEALTH	3,535.52	3.463581	79,256		79,256	3,763	83,020
DMR- MENTAL RETARDATION	5,583.83	5.470213	125,174		125,174	5,944	131,118
DOB- BANKS	164.79	0.161437	3,694		3,694	175	3,869

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	91,225		91,225	4,332	95,557
DOE- EDUCATION	490.63	0.480647	10,999		10,999	522	11,521
DOI- INSURANCE	119.47	0.117039	2,678		2,678	127	2,805
DOR- REVENUE	1,454.34	1.424748	32,602		32,602	1,548	34,150
DOS- STANDARDS	21.10	0.020671	473		473	22	495
DOT-TRANSPORTATION	4,441.94	4.351557	99,576		99,576	4,728	104,304
DPH- PUBLIC HEALTH	3,186.87	3.122025	71,441		71,441	3,392	74,833
DPU- PUBLIC UTILITIES	199.67	0.195607	4,476		4,476	212	4,688
DSS- SOCIAL SERVICES	4,251.86	4.165345	95,315		95,315	4,526	99,841
DYS- YOUTH SERVICES	796.78	0.780567	17,862		17,862	848	18,710
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	3,464		3,464	164	3,628
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	1,588		1,588	75	1,663
EEC- EARLY EDU & CARE	298.08	0.292015	6,682		6,682	317	6,999
EED-EXEC ECON DEV	73.58	0.072083	1,649		1,649	78	1,728
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	46,839		46,839	2,224	49,063
ELD- ELDER AFFAIRS	76.70	0.075139	1,719		1,719	82	1,801
ENE- ENERGY RESOURCES	71.72	0.070261	1,608		1,608	76	1,684
ENV-EXEC ENV AFFAIRS	375.05	0.367419	8,408		8,408	399	8,807
EOL- WORKFORCE DEV	1,253.72	1.228210	28,105		28,105	1,335	29,439
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	5,330		5,330	253	5,583
EQE- ENV PROTECTION	818.39	0.801738	18,346		18,346	871	19,217
ETH-ST ETHICS COMM	28.74	0.028155	644		644	31	675
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	40,940		40,940	1,944	42,884
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	31,677		31,677	1,504	33,181
FWE- FISH AND GAME	350.65	0.343515	7,861		7,861	373	8,234
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	6,824		6,824	324	7,148
GCN-GOVERNORS COUNCIL	7.00	0.006858	157		157	7	164
GIC-GROUP INSURANCE COMM	56.53	0.055380	1,267		1,267	60	1,327
GOV-GOVERNORS OFC	83.44	0.081742	1,870		1,870	89	1,959
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	18,155		18,155	862	19,017
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	3,917		3,917	186	4,103
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	6,432		6,432	305	6,738
HOU-HOUSE OF REPS	651.75	0.638488	14,610		14,610	694	15,304
HPC-HEALTH POLICY COMM	74.56	0.073043	1,671		1,671	79	1,751
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	4,938		4,938	234	5,172
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	13		13	1	14
IGO- INSPECTOR GENERAL	95.39	0.093449	2,138		2,138	101	2,240
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	10,593		10,593	503	11,096
LEG-JOINT LEG EXP	25.69	0.025167	576		576	27	603
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	314		314	15	329
LOT-LOTTERY COMM	377.18	0.369505	8,455		8,455	401	8,857
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	14,747		14,747	700	15,447
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	30,807		30,807	1,463	32,270
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	158,878		158,878	7,553	166,431
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	34,247		34,247	1,626	35,873
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	3,075		3,075	146	3,220
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	18,091		18,091	859	18,950
MCD-COMM FOR THE DEAF	57.19	0.056026	1,282		1,282	61	1,343
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	2,949		2,949	140	3,089

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	509		509	24	533
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	3,971		3,971	189	4,160
MIL-MILITARY DIV	956.71	0.937243	21,447		21,447	1,018	22,465
MMA-MASS MARITIME ACADEMY	440.99	0.432017	9,886		9,886	469	10,355
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	384		384	18	402
MRC-MASS REHAB COMM	874.68	0.856882	19,608		19,608	931	20,539
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	16,647		16,647	790	17,437
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	13,709		13,709	651	14,360
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	15,377		15,377	730	16,107
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	2,908		2,908	138	3,046
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	5,305		5,305	252	5,557
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	21,817		21,817	1,036	22,853
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	160		160	8	168
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	1,954		1,954	93	2,047
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	517		517	24	541
OCD- HOUSING & COMM DEV	421.88	0.413296	9,457		9,457	449	9,906
OHA-MASS OFC ON DISABILITY	13.77	0.013490	309		309	15	323
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	510		510	24	534
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	80		80	4	83
PAR-PAROLE BRD	188.60	0.184762	4,228		4,228	201	4,429
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	1,138		1,138	54	1,192
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	3,027		3,027	144	3,171
PST-PEACE OFFICER STANDARDS	40.51	0.039686	908		908	43	951
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	27,556		27,556	1,308	28,865
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	13,642		13,642	648	14,289
REG- PROF LICENSURE	257.52	0.252280	5,773		5,773	274	6,047
RGT-BRD OF HIGHER ED	62.96	0.061679	1,411		1,411	67	1,478
SAO-ST AUDITORS OFC	204.82	0.200652	4,592		4,592	218	4,809
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	1,852		1,852	88	1,940
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	581		581	27	608
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	90		90	4	94
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	5,410		5,410	257	5,667
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	6,321		6,321	300	6,621
SDD-SHERIFF DEPT DUKES	46.04	0.045103	1,032		1,032	49	1,081
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	12,533		12,533	595	13,128
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	5,284		5,284	251	5,535
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	33,786		33,786	1,604	35,390
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	15,593		15,593	740	16,333
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	8,120		8,120	386	8,506
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	16,483		16,483	783	17,265
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	19,491		19,491	925	20,417
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	12,635		12,635	600	13,235
SEA- BUSINESS & TECH	10.26	0.010051	230		230	11	241
SEC-SECRETARY OF ST	449.25	0.440109	10,071		10,071	478	10,549
SEN-SENATE	291.58	0.285647	6,536		6,536	310	6,847

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department CTR-THE COMPTROLLER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	2,051		2,051	97	2,148
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	1,318		1,318	63	1,381
SRB-ST RECLAMATION BRD	121.50	0.119028	2,724		2,724	129	2,853
SSA-SALEM ST COLLEGE	2,066.09	2.024050	46,316		46,316	2,199	48,515
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	24,832		24,832	1,179	26,011
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	6,045		6,045	287	6,332
TAC- TELECOM & CABLE	25.35	0.024834	568		568	27	595
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	2,555		2,555	121	2,676
TRC-TRIAL COURT	6,691.74	6.555579	150,010		150,010	7,123	157,133
VET- VETERANS SVCS	114.36	0.112033	2,564		2,564	122	2,685
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	642		642	30	672
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	40,526		40,526	1,924	42,450
WES-WESTERN DISTRICT ATTY	168.97	0.165532	3,788		3,788	180	3,968
WOR-WORCESTER ST COLLEGE	989.26	0.969131	22,176		22,176	1,053	23,229
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	22,334		22,334	1,060	23,394
Grantee Total	94,913.00	92.981751	2,127,683		2,127,683	101,033	2,228,716
Schedule .4 Total for PAYROLL	102,077.02	100.000000	2,288,280		2,288,280	107,539	2,395,819

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS

Allocation Source: FTE REPORT

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department CTR-THE COMPTROLLER

Receiving Department	Total	FINANCIAL	PAYROLL
Central Service Department			
AGO-ATTY GENERAL OFC	62,333	48,627	13,706
ANF-EXEC OFC ADMIN & FIN	53,218	47,186	6,032
BSB-BUR OF ST BLDGS	1,728	1,328	400
CSC-CIVIL SERVICE COMM	937	745	192
CTR-THE COMPTROLLER	59,770	56,535	3,235
DCP-CAP ASSET MGMT/MAINT	62,180	53,291	8,889
DCR-CONSERVATION & REC	161,175	114,392	46,783
HRD-HUMAN RESOURCES DIV	46,674	42,408	4,266
OSD-OPERATIONAL SVCS	16,256	13,209	3,047
POL- ST POLICE	435,123	362,521	72,602
SDO-SUPPLIER DIVERSITY OFFICE	3,490	2,672	818
TRE-TREASURER	101,584	94,450	7,134
Central Service Total	1,004,467	837,364	167,104
Grantee Department			
ADD-DEV DISABILITIES CNCL	1,286	930	355
AGR-AG. RESOURCES	34,163	31,289	2,875
ALA-ADMIN LAW APPEALS DIV	4,328	3,468	860
APC-APPEALS COURT	13,300	10,890	2,410
ART-MASS CULTURAL CNCL	4,927	3,968	959
ATB-APPELLATE TAX BRD	2,507	2,039	469
BBE-BRD OF BAR EXAMINERS	2,039	1,298	741
BCC-BERKSHIRE COMM COLLEGE	24,755	14,123	10,632
BER-BERKSHIRE DISTRICT ATTY	5,765	4,284	1,481
BHC-BUNKER HILL COMM COLLEGE	105,446	49,296	56,150
BLC-BRD OF LIB COMMERS	6,273	5,754	519
BRC-BRISTOL COMM COLLEGE	52,520	32,383	20,137
BRI-BRISTOL DISTRICT ATTY	13,627	10,396	3,231
BSC-BRIDGewater ST COLLEGE	155,236	89,722	65,514
BSD-SHERIFF DEPT BRISTOL	42,601	31,127	11,473
CAD-COMM AGAINST DISCRIMINATION	8,895	6,932	1,963
CCC-CAPE COD COMM COLLEGE	30,148	18,719	11,428
CDA-EMERGENCY MGMT AGENCY	26,612	24,066	2,547
CHE-SOLDIERS' HOME IN MASS	35,067	27,352	7,715
CHS-CRIM HISTORY SYSTEMS BRD	6,588	5,520	1,069
CJC-COMM ON JUDICIAL CONDUCT	888	749	139
CJT-MUN POLICE TRAIN COMM	29,735	11,608	18,128
CME-CHIEF MEDICAL EXAMINER	19,739	15,746	3,992
CNB- CANNABIS CONTROL COMMISSION	16,144	13,057	3,087
CPC-COMMI FOR PUBLIC COUNSEL SVCS	80,214	62,684	17,530
CPF-CAMPAIGN & POL FIN	1,960	1,531	428
CPI-CAPE & ISLANDS DISTRICT ATTY	6,171	4,798	1,373
CSW-COMM ON STATUS OF WOMEN	854	625	229
DAA-DISTRICT ATTY ASSC	3,089	2,859	230
DAC-DISABLED PROTECTION COMM	12,880	10,039	2,841
DFS- FIRE SVCS	29,782	17,662	12,121
DMH- MENTAL HEALTH	769,533	686,513	83,020
DMR- MENTAL RETARDATION	1,808,352	1,677,234	131,118
DOB- BANKS	19,767	15,898	3,869
DOC- CORRECTION	500,109	404,552	95,557

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department CTR-THE COMPTROLLER

Receiving Department	Total	FINANCIAL	PAYROLL
DOE- EDUCATION	144,246	132,725	11,521
DOI- INSURANCE	13,701	10,895	2,805
DOR- REVENUE	175,577	141,427	34,150
DOS- STANDARDS	2,104	1,609	495
DOT-TRANSPORTATION	757,597	653,293	104,304
DPH- PUBLIC HEALTH	920,409	845,576	74,833
DPU- PUBLIC UTILITIES	25,597	20,909	4,688
DSS- SOCIAL SERVICES	943,738	843,898	99,841
DYS- YOUTH SERVICES	131,122	112,412	18,710
EAS-EASTERN DISTRICT ATTY	15,112	11,484	3,628
EDU-EXECUTIVE OFFICE OF EDUCATION	32,563	30,900	1,663
EEC- EARLY EDU & CARE	251,055	244,056	6,999
EED-EXEC ECON DEV	12,037	10,309	1,728
EHS-EXEC HLTH & HUMAN SVCS	729,461	680,398	49,063
ELD- ELDER AFFAIRS	457,018	455,217	1,801
ENE- ENERGY RESOURCES	8,528	6,844	1,684
ENV-EXEC ENV AFFAIRS	58,186	49,379	8,807
EOL- WORKFORCE DEV	178,539	149,100	29,439
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	51,545	45,963	5,583
EQE- ENV PROTECTION	103,334	84,117	19,217
ETH-ST ETHICS COMM	3,178	2,503	675
FRC-FRAMINGHAM ST COLLEGE	85,207	42,323	42,884
FSC-FITCHBURG ST COLLEGE	74,445	41,264	33,181
FWE- FISH AND GAME	36,049	27,815	8,234
GCC-GREENFIELD COMM COLLEGE	20,878	13,730	7,148
GCN-GOVERNORS COUNCIL	370	206	164
GIC-GROUP INSURANCE COMM	7,133	5,806	1,327
GOV-GOVERNORS OFC	8,810	6,851	1,959
HCC-HOLYOKE COMM COLLEGE	48,754	29,738	19,017
HCF-HLTH CARE FIN & POLICY	25,530	21,427	4,103
HLY-SOLDIERS' HOME IN HOLYOKE	27,425	20,687	6,738
HOU-HOUSE OF REPS	55,671	40,366	15,304
HPC-HEALTH POLICY COMM	9,509	7,759	1,751
HSD-SHERIFF DEPT HAMPSHIRE	18,301	13,128	5,172
HST-HLTH CARE SECURITY TRUST	55	41	14
IGO- INSPECTOR GENERAL	8,226	5,986	2,240
ITD-INFORMATION TECHNOLOGY DIV	152,020	140,924	11,096
LEG-JOINT LEG EXP	5,323	4,720	603
LIB-GEORGE FINGOLD LIBRARY	1,247	918	329
LOT-LOTTERY COMM	79,733	70,876	8,857
MAS-MASSASOIT COMM COLLEGE	44,029	28,582	15,447
MBC-MASS BAY COMM COLLEGE	56,436	24,166	32,270
MBT-MASS BAY TRANSPORTATION AUTHORITY	773,763	607,331	166,431
MCA-MASS COLLEGE OF ART	68,344	32,471	35,873
MCB-MASS COMM FOR THE BLIND	24,728	21,507	3,220
MCC-MIDDLESEX COMM COLLEGE	52,307	33,357	18,950
MCD-COMM FOR THE DEAF	10,037	8,694	1,343
MGC-MASSACHUSETTS GAMING COMMISSION	27,642	24,552	3,089
MHL-MENTAL HLTH LEGAL ADVISORS	2,720	2,187	533
MID-WORCESTER (MIDDLE) DISTRICT ATTY	17,276	13,116	4,160

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department CTR-THE COMPTROLLER

Receiving Department	Total	FINANCIAL	PAYROLL
MIL-MILITARY DIV	64,496	42,031	22,465
MMA-MASS MARITIME ACADEMY	30,951	20,596	10,355
MMP-MASS MKTING PARTNERSHIP	5,570	5,168	402
MRC-MASS REHAB COMM	156,953	136,414	20,539
MWC-MT WACHUSETT COMM COLLEGE	43,282	25,845	17,437
NAC-MASS COLLEGE OF LIBERAL ARTS	33,252	18,892	14,360
NEC-NORTHERN ESSEX COMM COLLEGE	45,580	29,472	16,107
NFK-NORFOLK DISTRICT ATTY	13,836	10,790	3,046
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	23,850	18,293	5,557
NSC-NORTH SHORE COMM COLLEGE	53,779	30,926	22,853
NSD-SHERIFF DEPT NANTUCKET	575	407	168
NWD-NORTHWESTERN DISTRICT ATTY	9,250	7,203	2,047
OCA-OFFICE OF CHILD ADVOCATE	4,028	3,486	541
OCD- HOUSING & COMM DEV	511,629	501,723	9,906
OHA-MASS OFC ON DISABILITY	1,264	941	323
ORI-OF FOR REFUGEES AND IMMIGRANTS	21,038	20,505	534
OVA - OFFICE OF THE VETERAN ADVOCATE	219	135	83
PAR-PAROLE BRD	21,780	17,351	4,429
PER-PUBLIC EMPLOYEE RETIRE ADMIN	6,474	5,283	1,192
PLY-PLYMOUTH DISTRICT ATTY	12,982	9,811	3,171
PST-PEACE OFFICER STANDARDS	6,120	5,169	951
QCC-QUINSIGAMOND COMM COLLEGE	67,698	38,833	28,865
RCC-ROXBURY COMM COLLEGE	30,488	16,198	14,289
REG- PROF LICENSURE	31,508	25,461	6,047
RGT-BRD OF HIGHER ED	9,061	7,582	1,478
SAO-ST AUDITORS OFC	21,018	16,209	4,809
SBA- SMALL BUSINESS ADMINISTRATION	8,802	6,862	1,940
SCA- CONSUMER AFFAIRS & BUS REG	2,497	1,889	608
SDA-SHERIFFS DEPT ASSC	628	534	94
SDB-SHERIFF DEPT BERKSHIRE	22,234	16,567	5,667
SDC-SHERIFF DEPT BARNSTABLE	30,241	23,619	6,621
SDD-SHERIFF DEPT DUKES	3,937	2,856	1,081
SDE-SHERIFF DEPT ESSEX	60,880	47,753	13,128
SDF-SHERIFF DEPT FRANKLIN	21,856	16,322	5,535
SDH-SHERIFF DEPT HAMPDEN	101,926	66,537	35,390
SDM-SHERIFF DEPT MIDDLESEX	70,355	54,022	16,333
SDN-SHERIFF DEPT NORFOLK	33,377	24,872	8,506
SDP-SHERIFF DEPT PLYMOUTH	58,817	41,551	17,265
SDS-SHERIFF DEPT SUFFOLK	86,910	66,493	20,417
SDW-SHERIFF DEPT WORCESTER	47,581	34,345	13,235
SEA- BUSINESS & TECH	1,097	856	241
SEC-SECRETARY OF ST	56,041	45,492	10,549
SEN-SENATE	27,661	20,814	6,847
SJC-SUPREME JUDICIAL COURT	13,013	10,865	2,148
SOR-SEX OFFENDER REGISTRY	6,825	5,444	1,381
SRB-ST RECLAMATION BRD	11,160	8,307	2,853
SSA-SALEM ST COLLEGE	118,531	70,016	48,515

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department CTR-THE COMPTROLLER

Receiving Department	Total	FINANCIAL	PAYROLL
STC-SPRINGFIELD TECH COMM COLLEGE	54,799	28,788	26,011
SUF-SUFFOLK DISTRICT ATTY	27,100	20,768	6,332
TAC- TELECOM & CABLE	2,727	2,132	595
TRB-TEACHERS RETIREMENT BRD	12,420	9,744	2,676
TRC-TRIAL COURT	768,523	611,390	157,133
UMS-UNIVERSITY OF MASS SYSTEM	770,549	770,549	0
VET- VETERANS SVCS	28,083	25,398	2,685
VWA-VICTIM & WITNESS ASSIST BRD	2,591	1,919	672
WEL- TRANSITIONAL ASSIST	216,056	173,606	42,450
WES-WESTERN DISTRICT ATTY	16,408	12,441	3,968
WOR-WORCESTER ST COLLEGE	66,560	43,331	23,229
WSC-WESTFIELD ST COLLEGE	73,228	49,833	23,394
Grantee Total	14,682,013	12,453,297	2,228,716
Direct Bill	0	0	0
Total	15,686,480	13,290,661	2,395,819

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department DCP-CAP ASSET MGMT/MAINT**

The Division of Capital Asset Management & Maintenance (DCP) is responsible for improving the quality of design and construction of public facilities, broadening participation, and enhancing the equity in the awarding and administering of contracts. The Division is responsible for the majority of activities associated with the management of real property.

Salaries charged to capital accounts have not been capitalized. Employees have been identified to three allocable activities.

Programming: Salaries have been allocated based upon Infrastructure Expenditure by agency

Leasing & Planning: Salaries have been allocated based upon the lease count by agency.

MITC Rent: Costs related to the MITC building have been allocated based upon square footage by agency.

DCP also manages the State House, McCormack, Hurley, and Lindemann building maintenance and operations costs. Costs for each building have been identified and allocated based on the square footage occupied by each agency. Hurley costs are inclusive of the directly paid portion from 1102-3336. These costs are then backed out later in the allocation process as a direct bill to EOL.

All other costs have not been allocated, because they are charged to capital project which are then capitalized and depreciated. Unallowable object codes have been placed in the disallowed activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department DCP-CAP ASSET MGMT/MAINT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	595,061,577			595,061,577
Inbound Costs:				
BUILDING DEPRECIATION	370,556		370,556	
EQUIP & SOFTWARE DEPREC	17,674		17,674	
FRINGE BENEFITS	16,938,681		16,938,681	
HEALTH & WELFARE COSTS	411,225		411,225	
ITD CHARGEBACKS	1,318,755		1,318,755	
ANF UNBILLED IT	1,673,506		1,673,506	
AGO-ATTY GENERAL OFC	52,203	1,576	53,779	
ANF-EXEC OFC ADMIN & FIN	133,770	1,198	134,968	
CSC-CIVIL SERVICE COMM	858	4	862	
CTR-THE COMPTROLLER	59,357	2,823	62,180	
DCP-CAP ASSET MGMT/MAINT		1,496,081	1,496,081	
HRD-HUMAN RESOURCES DIV		33,809	33,809	
OSD-OPERATIONAL SVCS		-12,987	-12,987	
POL- ST POLICE		193,721	193,721	
SDO-SUPPLIER DIVERSITY OFFICE		254,135	254,135	
TRE-TREASURER		93,389	93,389	
Total Allocated Additions:	20,976,586	2,063,749	23,040,335	23,040,335
Total To Be Allocated:	616,038,163	2,063,749		618,101,912

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department DCP-CAP ASSET MGMT/MAINT

	Total	G&A	PROGRAMMING	LEASING & PLANNING	MITC RENT
Other Expense & Cost					
AA - SALARIES & WAGES	38,533,245	10,108,685	12,317,497	2,187,535	0
BB - TRAVEL	229,014	0	0	0	0
CC - SPECIAL EMPLOYEES	2,012,256	0	0	0	0
DD - PENSION & INSURANCE	12,359,079	0	0	0	0
EE - SUPPLIES	2,377,329	0	0	0	0
FF - FACILITY OPERATING	3,131,476	0	0	0	0
GG - ENERGY & SPACE USE	23,481,899	0	0	0	125,000
HH - CONSULTANTS	1,499,608	0	0	0	0
JJ - OPERATIONAL SVCS	5,869,975	0	0	0	0
KK - EQUIPMENT PURCHASE	779,703	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	401,369	0	0	0	0
NN - INFRASTRUCTURE	500,783,091	0	0	0	0
SS - DEBT PAYMENT	432,469	0	0	0	0
TT - LOANS AND SPECIAL PAYMENTS	450,000	0	0	0	0
UU - IT NON-PAYROLL	2,721,064	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	595,061,577				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	595,061,577	10,108,685	12,317,497	2,187,535	125,000
Allocation Step 1					
Inbound - FRINGE BENEFITS	16,938,681	4,443,016	5,413,602	962,117	0
Inbound - All Others	4,037,905	1,059,143	1,290,515	229,353	0
Reallocate Admin Costs		(15,610,844)	6,764,179	1,202,035	0
Unallocated Costs	(555,066,427)	0	0	0	0
1st Allocation	60,971,736	0	25,785,793	4,581,040	125,000
Allocation Step 2					
Inbound - All Others	2,063,749	541,322	659,578	117,220	0
Reallocate Admin Costs		(541,322)	234,555	41,682	0
Unallocated Costs	(759,774)	0	0	0	0
2nd Allocation	1,303,975	0	894,133	158,902	0
Total For DCP-CAP ASSET MGMT/MAINT					
Schedule .3 Total	62,275,711	0	26,679,926	4,739,942	125,000

**Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department DCP-CAP ASSET MGMT/MAINT**

	STATE HOUSE	MCCORMACK BUILDING	LINDEMANN BUILDING	HURLEY BUILDING	COVID-19**
Other Expense & Cost					
AA - SALARIES & WAGES	0	1,956,687	747,694	752,726	0
BB - TRAVEL	0	12,733	4,971	801	0
CC - SPECIAL EMPLOYEES	0	0	0	0	0
DD - PENSION & INSURANCE	0	41,286	15,776	15,883	0
EE - SUPPLIES	0	9,386	750	335,749	0
FF - FACILITY OPERATING	0	22,932	1,756	7,375	0
GG - ENERGY & SPACE USE	1,344,866	3,115,821	845,803	1,461,763	0
HH - CONSULTANTS	0	0	0	0	0
JJ - OPERATIONAL SVCS	0	968,210	0	999,391	0
KK - EQUIPMENT PURCHASE	0	163,327	0	99,112	0
LL - EQUIPMENT RENTAL & MAINT	0	24,587	0	229,148	0
NN - INFRASTRUCTURE	3,030,163	4,879,236	1,760,372	3,840,009	0
SS - DEBT PAYMENT	0	0	0	0	0
TT - LOANS AND SPECIAL PAYMENTS	0	0	0	0	0
UU - IT NON-PAYROLL	0	0	0	11,712	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	4,375,029	11,194,205	3,377,122	7,753,669	0
Allocation Step 1					
Inbound - FRINGE BENEFITS	0	860,485	328,610	330,304	0
Inbound - All Others	0	205,126	78,335	78,739	0
Reallocate Admin Costs	0	1,074,026	410,565	413,687	0
Unallocated Costs	0	0	0	0	0
1st Allocation	4,375,029	13,333,842	4,194,633	8,576,400	0
Allocation Step 2					
Inbound - All Others	0	104,838	40,036	40,242	0
Reallocate Admin Costs	0	37,243	14,237	14,345	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	142,081	54,273	54,587	0
Total For DCP-CAP ASSET MGMT/MAINT					
Schedule .3 Total	4,375,029	13,475,922	4,248,905	8,630,987	0

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department DCP-CAP ASSET MGMT/MAINT

	DISALLOWED**	ALL OTHER**
<hr/>		
Other Expense & Cost		
AA - SALARIES & WAGES	549,168	9,913,253
BB - TRAVEL	0	210,509
CC - SPECIAL EMPLOYEES	0	2,012,256
DD - PENSION & INSURANCE	12,066,011	220,123
EE - SUPPLIES	79,293	1,952,151
FF - FACILITY OPERATING	0	3,099,413
GG - ENERGY & SPACE USE	0	16,588,646
HH - CONSULTANTS	0	1,499,608
JJ - OPERATIONAL SVCS	0	3,902,374
KK - EQUIPMENT PURCHASE	779,703	(262,439)
LL - EQUIPMENT RENTAL & MAINT	0	147,634
NN - INFRASTRUCTURE	432,517,168	54,756,143
SS - DEBT PAYMENT	432,469	0
TT - LOANS AND SPECIAL PAYMENTS	450,000	0
UU - IT NON-PAYROLL	24,883	2,684,469
<hr/>		
Departmental Total		
Expenditures Per Financial Statement		
<hr/>		
Deductions		
*Total Disallowed Costs	0	0
<hr/>		
Functional Cost	446,898,695	96,724,140
<hr/>		
Allocation Step 1		
Inbound - FRINGE BENEFITS	242,223	4,358,323
Inbound - All Others	57,742	1,038,953
Reallocate Admin Costs	301,289	5,445,062
Unallocated Costs	(447,499,949)	(107,566,478)
1st Allocation	0	0
<hr/>		
Allocation Step 2		
Inbound - All Others	29,511	531,003
Reallocate Admin Costs	10,447	188,813
Unallocated Costs	(39,958)	(719,816)
2nd Allocation	0	0
<hr/>		
Total For DCP-CAP ASSET MGMT/MAINT		
Schedule .3 Total	0	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - PROGRAMMING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	108,904	0.021438	5,528		5,528		5,528
DCR-CONSERVATION & REC	57,376	0.011294	2,912		2,912	101	3,013
POL- ST POLICE	5,750,609	1.132000	291,895		291,895	10,124	302,019
Central Service Total	5,916,889	1.164732	300,335		300,335	10,225	310,560
Grantee Department							
BCC-BERKSHIRE COMM COLLEGE	482,855	0.095049	24,509		24,509	850	25,359
BHC-BUNKER HILL COMM COLLEGE	742,405	0.146142	37,684		37,684	1,307	38,991
BRC-BRISTOL COMM COLLEGE	1,173,256	0.230954	59,553		59,553	2,065	61,619
BSC-BRIDGewater ST COLLEGE	116,260	0.022886	5,901		5,901	205	6,106
BSD-SHERIFF DEPT BRISTOL	66,938	0.013177	3,398		3,398	118	3,515
CCC-CAPE COD COMM COLLEGE	876,854	0.172608	44,508		44,508	1,544	46,052
CDA-EMERGENCY MGMT AGENCY	207,682	0.040882	10,542		10,542	366	10,907
CHE-SOLDIERS' HOME IN MASS	61,442	0.012095	3,119		3,119	108	3,227
DMH- MENTAL HEALTH	1,162,179	0.228774	58,991		58,991	2,046	61,037
DMR- MENTAL RETARDATION	1,066,935	0.210025	54,157		54,157	1,878	56,035
DOC- CORRECTION	4,127,543	0.812502	209,510		209,510	7,266	216,776
DPH- PUBLIC HEALTH	3,619,077	0.712411	183,701		183,701	6,371	190,072
DYS- YOUTH SERVICES	453,201	0.089212	23,004		23,004	798	23,802
EOL- WORKFORCE DEV	6,350	0.001250	322		322	11	333
FRC-FRAMINGHAM ST COLLEGE	2,506,123	0.493327	127,208		127,208	4,412	131,620
HCC-HOLYOKE COMM COLLEGE	2,253,071	0.443514	114,364		114,364	3,966	118,330
HLY-SOLDIERS' HOME IN HOLYOKE	92,942	0.018296	4,718		4,718	163	4,881
HSD-SHERIFF DEPT HAMPSHIRE	41,997	0.008267	2,132		2,132	74	2,205
MAS-MASSASOIT COMM COLLEGE	1,621,054	0.319103	82,283		82,283	2,854	85,137
MBC-MASS BAY COMM COLLEGE	540,462	0.106389	27,433		27,433	951	28,385
MCA-MASS COLLEGE OF ART	246,293	0.048482	12,501		12,501	433	12,935
MCC-MIDDLESEX COMM COLLEGE	1,176,792	0.231650	59,733		59,733	2,072	61,804
MIL-MILITARY DIV	5,048,590	0.993809	256,262		256,262	8,888	265,149
MMA-MASS MARITIME ACADEMY	1,025,766	0.201921	52,067		52,067	1,806	53,873
MWC-MT WACHUSETT COMM COLLEGE	110,248	0.021702	5,596		5,596	194	5,790
NAC-MASS COLLEGE OF LIBERAL ARTS	1,263,558	0.248730	64,137		64,137	2,224	66,361
NEC-NORTHERN ESSEX COMM COLLEGE	606,095	0.119309	30,765		30,765	1,067	31,832
NSC-NORTH SHORE COMM COLLEGE	184,954	0.036408	9,388		9,388	326	9,714
QCC-QUINSIGAMOND COMM COLLEGE	2,718,125	0.535060	137,969		137,969	4,785	142,755
RCC-ROXBURY COMM COLLEGE	464,197	0.091377	23,562		23,562	817	24,379
SDB-SHERIFF DEPT BERKSHIRE	867,916	0.170848	44,055		44,055	1,528	45,582
SDE-SHERIFF DEPT ESSEX	860,915	0.169470	43,699		43,699	1,516	45,215
SDH-SHERIFF DEPT HAMPDEN	716,545	0.141051	36,371		36,371	1,261	37,632
SDN-SHERIFF DEPT NORFOLK	2,149,335	0.423094	109,098		109,098	3,784	112,882
SDS-SHERIFF DEPT SUFFOLK	227,850	0.044852	11,565		11,565	401	11,966
SDW-SHERIFF DEPT WORCESTER	1,398,885	0.275369	71,006		71,006	2,463	73,469
SEC-SECRETARY OF ST	94,364	0.018575	4,790		4,790	166	4,956
SSA-SALEM ST COLLEGE	2,810,172	0.553179	142,642		142,642	4,947	147,589
STC-SPRINGFIELD TECH COMM COLLEGE	623,482	0.122732	31,647		31,647	1,098	32,745
TRC-TRIAL COURT	8,133,506	1.601071	412,849		412,849	14,319	427,168
UMS-UNIVERSITY OF MASS SYSTEM	18,161,929	3.575154	921,882		921,882	31,973	953,855
WOR-WORCESTER ST COLLEGE	3,737,265	0.735676	189,700		189,700	6,579	196,279

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - PROGRAMMING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
WSC-WESTFIELD ST COLLEGE	755,714	0.148761	38,359		38,359	1,330	39,690
OTHER	427,486,133	84.150125	21,698,777		21,698,777	752,579	22,451,356
Grantee Total	502,087,255	98.835268	25,485,457		25,485,457	883,909	26,369,366
Schedule .4 Total for PROGRAMMING	508,004,144	100.000000	25,785,793		25,785,793	894,133	26,679,926

Allocation Basis: INFRASTRUCTURE EXP
Allocation Source: EXPENDITURE REPORT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - LEASING & PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	3	0.636943	29,179		29,179		29,179
DCP-CAP ASSET MGMT/MAINT	2	0.424628	19,452		19,452		19,452
DCR-CONSERVATION & REC	1	0.212314	9,726		9,726	341	10,067
HRD-HUMAN RESOURCES DIV	1	0.212314	9,726		9,726	341	10,067
POL- ST POLICE	11	2.335456	106,988		106,988	3,751	110,739
TRE-TREASURER	2	0.424628	19,452		19,452	682	20,134
Central Service Total	20	4.246283	194,524		194,524	5,115	199,639
Grantee Department							
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	1	0.212314	9,726		9,726	341	10,067
ADD-DEV DISABILITIES CNCL	1	0.212314	9,726		9,726	341	10,067
AGR-AG. RESOURCES	3	0.636943	29,179		29,179	1,023	30,202
ALA-ADMIN LAW APPEALS DIV	1	0.212314	9,726		9,726	341	10,067
ART-MASS CULTURAL CNCL	1	0.212314	9,726		9,726	341	10,067
BER-BERKSHIRE DISTRICT ATTY	1	0.212314	9,726		9,726	341	10,067
BHC-BUNKER HILL COMM COLLEGE	1	0.212314	9,726		9,726	341	10,067
BLC-BRD OF LIB COMMERS	1	0.212314	9,726		9,726	341	10,067
BRC-BRISTOL COMM COLLEGE	1	0.212314	9,726		9,726	341	10,067
BRI-BRISTOL DISTRICT ATTY	3	0.636943	29,179		29,179	1,023	30,202
BSC-BRIDGEWATER ST COLLEGE	7	1.486200	68,083		68,083	2,387	70,470
BSD-SHERIFF DEPT BRISTOL	1	0.212314	9,726		9,726	341	10,067
CAD-COMM AGAINST DISCRIMINATION	1	0.212314	9,726		9,726	341	10,067
CCC-CAPE COD COMM COLLEGE	1	0.212314	9,726		9,726	341	10,067
CDA-EMERGENCY MGMT AGENCY	2	0.424628	19,452		19,452	682	20,134
CJC-COMM ON JUDICIAL CONDUCT	1	0.212314	9,726		9,726	341	10,067
CJT-MUN POLICE TRAIN COMM	5	1.061571	48,631		48,631	1,705	50,336
CNB- CANNABIS CONTROL COMMISSION	2	0.424628	19,452		19,452	682	20,134
CPC-COMMI FOR PUBLIC COUNSEL SVCS	20	4.246285	194,524		194,524	6,820	201,344
CPI-CAPE & ISLANDS DISTRICT ATTY	2	0.424628	19,452		19,452	682	20,134
CTF-CHILDREN TRUST FUND	1	0.212314	9,726		9,726	341	10,067
CZM- COASTAL ZONE MANAGEMENT	2	0.424628	19,452		19,452	682	20,134
DAA-DISTRICT ATTY ASSC	1	0.212314	9,726		9,726	341	10,067
DAC-DISABLED PROTECTION COMM	1	0.212314	9,726		9,726	341	10,067
DFS- FIRE SVCS	1	0.212314	9,726		9,726	341	10,067
DIA- IND ACCIDENTS	4	0.849257	38,905		38,905	1,364	40,269
DMH- MENTAL HEALTH	14	2.972399	136,167		136,167	4,774	140,941
DMR- MENTAL RETARDATION	30	6.369427	291,786		291,786	10,230	302,016
DOB- BANKS	3	0.636943	29,179		29,179	1,023	30,202
DOC- CORRECTION	1	0.212314	9,726		9,726	341	10,067
DOE- EDUCATION	1	0.212314	9,726		9,726	341	10,067
DOI- INSURANCE	1	0.212314	9,726		9,726	341	10,067
DOR- REVENUE	8	1.698514	77,810		77,810	2,728	80,538
DOS- STANDARDS	2	0.424628	19,452		19,452	682	20,134
DOT-TRANSPORTATION	28	5.944798	272,334		272,334	9,548	281,881
DPH- PUBLIC HEALTH	6	1.273885	58,357		58,357	2,046	60,403
DPU- PUBLIC UTILITIES	1	0.212314	9,726		9,726	341	10,067
DSS- SOCIAL SERVICES	36	7.643312	350,143		350,143	12,276	362,419
DYS- YOUTH SERVICES	1	0.212314	9,726		9,726	341	10,067
EAS-EASTERN DISTRICT ATTY	2	0.424628	19,452		19,452	682	20,134

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - LEASING & PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EEC- EARLY EDU & CARE	5	1.061571	48,631		48,631	1,705	50,336
EHS-EXEC HLTH & HUMAN SVCS	10	2.123142	97,262		97,262	3,410	100,672
ELE-ENVIRONMENTAL LAW ENFORCEMENT	9	1.910828	87,536		87,536	3,069	90,605
EOL- WORKFORCE DEV	4	0.849257	38,905		38,905	1,364	40,269
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	2	0.424628	19,452		19,452	682	20,134
EQE- ENV PROTECTION	5	1.061571	48,631		48,631	1,705	50,336
FSC-FITCHBURG ST COLLEGE	2	0.424628	19,452		19,452	682	20,134
FWE- FISH AND GAME	1	0.212314	9,726		9,726	341	10,067
GOV-GOVERNORS OFC	1	0.212314	9,726		9,726	341	10,067
HCC-HOLYOKE COMM COLLEGE	1	0.212314	9,726		9,726	341	10,067
HCF-HLTH CARE FIN & POLICY	1	0.212314	9,726		9,726	341	10,067
HPC-HEALTH POLICY COMM	1	0.212314	9,726		9,726	341	10,067
HSD-SHERIFF DEPT HAMPSHIRE	2	0.424628	19,452		19,452	682	20,134
LOT-LOTTERY COMM	8	1.698514	77,810		77,810	2,728	80,538
MAS-MASSASOIT COMM COLLEGE	1	0.212314	9,726		9,726	341	10,067
MBC-MASS BAY COMM COLLEGE	1	0.212314	9,726		9,726	341	10,067
MCB-MASS COMM FOR THE BLIND	1	0.212314	9,726		9,726	341	10,067
MCD-COMM FOR THE DEAF	1	0.212314	9,726		9,726	341	10,067
MGC-MASSACHUSETTS GAMING COMMISSION	1	0.212314	9,726		9,726	341	10,067
MHL-MENTAL HLTH LEGAL ADVISORS	1	0.212314	9,726		9,726	341	10,067
MID-WORCESTER (MIDDLE) DISTRICT ATTY	1	0.212314	9,726		9,726	341	10,067
MIL-MILITARY DIV	11	2.335456	106,988		106,988	3,751	110,739
MSD- MASS ST 911 DEPT	3	0.636943	29,179		29,179	1,023	30,202
MWC-MT WACHUSETT COMM COLLEGE	3	0.636943	29,179		29,179	1,023	30,202
NAC-MASS COLLEGE OF LIBERAL ARTS	8	1.698514	77,810		77,810	2,728	80,538
NEC-NORTHERN ESSEX COMM COLLEGE	2	0.424628	19,452		19,452	682	20,134
NFK-NORFOLK DISTRICT ATTY	1	0.212314	9,726		9,726	341	10,067
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	3	0.636943	29,179		29,179	1,023	30,202
NSD-SHERIFF DEPT NANTUCKET	1	0.212314	9,726		9,726	341	10,067
NWD-NORTHWESTERN DISTRICT ATTY	2	0.424628	19,452		19,452	682	20,134
OCD- HOUSING & COMM DEV	1	0.212314	9,726		9,726	341	10,067
OHA-MASS OFC ON DISABILITY	22	4.670913	213,976		213,976	7,502	221,478
ORI-OFc FOR REFUGEES AND IMMIGRANTS	1	0.212314	9,726		9,726	341	10,067
PAR-PAROLE BRD	5	1.061571	48,631		48,631	1,705	50,336
PER-PUBLIC EMPLOYEE RETIRE ADMIN	1	0.212314	9,726		9,726	341	10,067
PLY-PLYMOUTH DISTRICT ATTY	1	0.212314	9,726		9,726	341	10,067
PRM-PENSION RESERVES BOARD	1	0.212314	9,726		9,726	341	10,067
PST-PEACE OFFICER STANDARDS	1	0.212314	9,726		9,726	341	10,067
QCC-QUINSIGAMOND COMM COLLEGE	5	1.061571	48,631		48,631	1,705	50,336
REG- PROF LICENSURE	1	0.212314	9,726		9,726	341	10,067
SAO-ST AUDITORS OFC	4	0.849257	38,905		38,905	1,364	40,269
SCA- CONSUMER AFFAIRS & BUS REG	1	0.212314	9,726		9,726	341	10,067
SDA-SHERIFFS DEPT ASSC	1	0.212314	9,726		9,726	341	10,067
SDC-SHERIFF DEPT BARNSTABLE	1	0.212314	9,726		9,726	341	10,067
SDE-SHERIFF DEPT ESSEX	4	0.849257	38,905		38,905	1,364	40,269

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - LEASING & PLANNING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SDF-SHERIFF DEPT FRANKLIN	2	0.424628	19,452		19,452	682	20,134
SDH-SHERIFF DEPT HAMPDEN	2	0.424628	19,452		19,452	682	20,134
SDM-SHERIFF DEPT MIDDLESEX	3	0.636943	29,179		29,179	1,023	30,202
SDN-SHERIFF DEPT NORFOLK	2	0.424628	19,452		19,452	682	20,134
SDS-SHERIFF DEPT SUFFOLK	1	0.212314	9,726		9,726	341	10,067
SDW-SHERIFF DEPT WORCESTER	3	0.636943	29,179		29,179	1,023	30,202
SEC-SECRETARY OF ST	7	1.486200	68,083		68,083	2,387	70,470
SOR-SEX OFFENDER REGISTRY	1	0.212314	9,726		9,726	341	10,067
SRB-ST RECLAMATION BRD	11	2.335456	106,988		106,988	3,751	110,739
SUF-SUFFOLK DISTRICT ATTY	1	0.212314	9,726		9,726	341	10,067
TAC- TELECOM & CABLE	1	0.212314	9,726		9,726	341	10,067
TRB-TEACHERS RETIREMENT BRD	2	0.424628	19,452		19,452	682	20,134
TRC-TRIAL COURT	46	9.766472	447,409		447,409	15,691	463,099
VET- VETERANS SVCS	1	0.212314	9,726		9,726	341	10,067
VWA-VICTIM & WITNESS ASSIST BRD	1	0.212314	9,726		9,726	341	10,067
WEL- TRANSITIONAL ASSIST	23	4.883227	223,703		223,703	7,843	231,545
WES-WESTERN DISTRICT ATTY	1	0.212314	9,726		9,726	341	10,067
Grantee Total	451	95.753717	4,386,516		4,386,516	153,787	4,540,303
Schedule .4 Total for LEASING & PLANNING	471	100.000000	4,581,040		4,581,040	158,902	4,739,942

Allocation Basis: NUMBER OF LEASES
Allocation Source: LEASE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - MITC RENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
DCP-CAP ASSET MGMT/MAINT	3,609	1.140018	1,425		1,425		1,425
OSD-OPERATIONAL SVCS	30,557	9.652404	12,066		12,066		12,066
TRE-TREASURER	7,100	2.242762	2,803		2,803		2,803
Central Service Total	41,266	13.035184	16,294		16,294	0	16,294
Grantee Department							
CHS-CRIM HISTORY SYSTEMS BRD	16,615	5.248378	6,560		6,560		6,560
DOR- REVENUE	209,877	66.296346	82,870		82,870		82,870
ITD-INFORMATION TECHNOLOGY DIV	45,723	14.443069	18,054		18,054		18,054
OTHER	3,093	0.977023	1,221		1,221		1,221
Grantee Total	275,308	86.964816	108,706		108,706	0	108,706
Schedule .4 Total for MITC RENT	316,574	100.000000	125,000		125,000	0	125,000

Allocation Basis: SQUARE FOOTAGE BY DEPT
Allocation Source: DCP SQ FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - STATE HOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	10,512	2.725003	119,220		119,220		119,220
TRE-TREASURER	4,275	1.108199	48,484		48,484		48,484
Central Service Total	14,787	3.833202	167,704		167,704	0	167,704
Grantee Department							
GOV-GOVERNORS OFC	58,488	15.161719	663,330		663,330		663,330
HOU-HOUSE OF REPS	180,700	46.842476	2,049,372		2,049,372		2,049,372
SAO-ST AUDITORS OFC	3,638	0.943071	41,260		41,260		41,260
SEC-SECRETARY OF ST	5,948	1.541887	67,458		67,458		67,458
SEN-SENATE	113,600	29.448285	1,288,371		1,288,371		1,288,371
OTHER	8,600	2.229360	97,535		97,535		97,535
Grantee Total	370,974	96.166798	4,207,325		4,207,325	0	4,207,325
Schedule .4 Total for STATE HOUSE	385,761	100.000000	4,375,029		4,375,029	0	4,375,029

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - MCCORMACK BUILDING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	64,305	13.431349	1,790,915		1,790,915		1,790,915
ANF-EXEC OFC ADMIN & FIN	2,075	0.433404	57,789		57,789		57,789
CTR-THE COMPTROLLER	22,954	4.794389	639,276		639,276		639,276
DCP-CAP ASSET MGMT/MAINT	52,969	11.063605	1,475,204		1,475,204		1,475,204
OSD-OPERATIONAL SVCS	9,086	1.897788	253,048		253,048	3,837	256,885
POL- ST POLICE	3,625	0.757152	100,957		100,957	1,531	102,488
TRE-TREASURER	24,258	5.066755	675,593		675,593	10,244	685,837
Central Service Total	179,272	37.444442	4,992,783		4,992,783	15,611	5,008,394
Grantee Department							
CAD-COMM AGAINST DISCRIMINATION	15,137	3.161657	421,570		421,570	6,392	427,962
CSW-COMM ON STATUS OF WOMEN	1,051	0.219522	29,271		29,271	444	29,714
DPS- PUBLIC SAFETY	9,079	1.896326	252,853		252,853	3,834	256,687
EDU-EXECUTIVE OFFICE OF EDUCATION	5,027	1.049987	140,004		140,004	2,123	142,126
EED-EXEC ECON DEV	7,805	1.630226	217,372		217,372	3,296	220,668
EHS-EXEC HLTH & HUMAN SVCS	90,423	18.886599	2,518,309		2,518,309	38,185	2,556,494
EOL- WORKFORCE DEV	4,412	0.921532	122,876		122,876	1,863	124,739
ETH-ST ETHICS COMM	5,576	1.164656	155,293		155,293	2,355	157,648
GIC-GROUP INSURANCE COMM	7,458	1.557748	207,708		207,708	3,149	210,857
IGO- INSPECTOR GENERAL	11,380	2.376934	316,937		316,937	4,805	321,742
ITD-INFORMATION TECHNOLOGY DIV	22,866	4.776008	636,825		636,825	9,656	646,481
MCB-MASS COMM FOR THE BLIND	436	0.091067	12,143		12,143	184	12,327
OCA-OFFICE OF CHILD ADVOCATE	2,368	0.494603	65,950		65,950	1,000	66,950
OHA-MASS OFC ON DISABILITY	3,281	0.685301	91,377		91,377	1,385	92,762
RGT-BRD OF HIGHER ED	7,436	1.553153	207,095		207,095	3,140	210,235
SAO-ST AUDITORS OFC	13,594	2.839371	378,597		378,597	5,740	384,338
SEC-SECRETARY OF ST	30,541	6.379081	850,577		850,577	12,897	863,473
TRC-TRIAL COURT	12,811	2.675826	356,790		356,790	5,410	362,200
VVA-VICTIM & WITNESS ASSIST BRD	3,003	0.627235	83,635		83,635	1,268	84,903
OTHER	45,812	9.568726	1,275,879		1,275,879	19,345	1,295,224
Grantee Total	299,496	62.555558	8,341,059		8,341,059	126,470	8,467,529
Schedule .4 Total for MCCORMACK BUILDING	478,768	100.000000	13,333,842		13,333,842	142,081	13,475,922

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - LINDEMANN BUILDING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
DMH- MENTAL HEALTH	185,189	100.000000	4,194,633		4,194,633	54,273	4,248,905
Grantee Total	185,189	100.000000	4,194,633		4,194,633	54,273	4,248,905
Schedule .4 Total for LINDEMANN BUILDING	185,189	100.000000	4,194,633		4,194,633	54,273	4,248,905

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCP-CAP ASSET MGMT/MAINT

Activity - HURLEY BUILDING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
OTHER	419,851	100.000000	8,576,400	(5,613,326)	2,963,074	54,587	3,017,661
Grantee Total	419,851	100.000000	8,576,400	(5,613,326)	2,963,074	54,587	3,017,661
Schedule .4 Total for HURLEY BUILDING	419,851	100.000000	8,576,400	(5,613,326)	2,963,074	54,587	3,017,661
Direct Billed				5,613,326	5,613,326		5,613,326
Schedule .3 Total for HURLEY BUILDING	419,851	100.000000		0	8,576,400	54,587	8,630,987

Allocation Basis: SQ FT - HURLEY/LINDEMANN
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	Total	PROGRAMMING	LEASING & PLANNING	MITC RENT	STATE HOUSE
Central Service Department					
AGO-ATTY GENERAL OFC	1,825,621	5,528	29,179	0	0
ANF-EXEC OFC ADMIN & FIN	177,009	0	0	0	119,220
CTR-THE COMPROLLER	639,276	0	0	0	0
DCP-CAP ASSET MGMT/MAINT	1,496,081	0	19,452	1,425	0
DCR-CONSERVATION & REC	13,080	3,013	10,067	0	0
HRD-HUMAN RESOURCES DIV	10,067	0	10,067	0	0
OSD-OPERATIONAL SVCS	268,950	0	0	12,066	0
POL- ST POLICE	515,246	302,019	110,739	0	0
TRE-TREASURER	757,258	0	20,134	2,803	48,484
Central Service Total	5,702,590	310,560	199,639	16,294	167,704
Grantee Department					
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	10,067	0	10,067	0	0
ADD-DEV DISABILITIES CNCL	10,067	0	10,067	0	0
AGR-AG. RESOURCES	30,202	0	30,202	0	0
ALA-ADMIN LAW APPEALS DIV	10,067	0	10,067	0	0
ART-MASS CULTURAL CNCL	10,067	0	10,067	0	0
BCC-BERKSHIRE COMM COLLEGE	25,359	25,359	0	0	0
BER-BERKSHIRE DISTRICT ATTY	10,067	0	10,067	0	0
BHC-BUNKER HILL COMM COLLEGE	49,058	38,991	10,067	0	0
BLC-BRD OF LIB COMMERS	10,067	0	10,067	0	0
BRC-BRISTOL COMM COLLEGE	71,686	61,619	10,067	0	0
BRI-BRISTOL DISTRICT ATTY	30,202	0	30,202	0	0
BSC-BRIDGEWATER ST COLLEGE	76,576	6,106	70,470	0	0
BSD-SHERIFF DEPT BRISTOL	13,583	3,515	10,067	0	0
CAD-COMM AGAINST DISCRIMINATION	438,029	0	10,067	0	0
CCC-CAPE COD COMM COLLEGE	56,119	46,052	10,067	0	0
CDA-EMERGENCY MGMT AGENCY	31,042	10,907	20,134	0	0
CHE-SOLDIERS' HOME IN MASS	3,227	3,227	0	0	0
CHS-CRIM HISTORY SYSTEMS BRD	6,560	0	0	6,560	0
CJC-COMM ON JUDICIAL CONDUCT	10,067	0	10,067	0	0
CJT-MUN POLICE TRAIN COMM	50,336	0	50,336	0	0
CNB- CANNABIS CONTROL COMMISSION	20,134	0	20,134	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	201,344	0	201,344	0	0
CPI-CAPE & ISLANDS DISTRICT ATTY	20,134	0	20,134	0	0
CSW-COMM ON STATUS OF WOMEN	29,714	0	0	0	0
CTF-CHILDREN TRUST FUND	10,067	0	10,067	0	0
CZM- COASTAL ZONE MANAGEMENT	20,134	0	20,134	0	0
DAA-DISTRICT ATTY ASSC	10,067	0	10,067	0	0
DAC-DISABLED PROTECTION COMM	10,067	0	10,067	0	0
DFS- FIRE SVCS	10,067	0	10,067	0	0
DIA- IND ACCIDENTS	40,269	0	40,269	0	0
DMH- MENTAL HEALTH	4,450,883	61,037	140,941	0	0
DMR- MENTAL RETARDATION	358,050	56,035	302,016	0	0
DOB- BANKS	30,202	0	30,202	0	0
DOC- CORRECTION	226,844	216,776	10,067	0	0
DOE- EDUCATION	10,067	0	10,067	0	0
DOI- INSURANCE	10,067	0	10,067	0	0
DOR- REVENUE	163,408	0	80,538	82,870	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	Total	PROGRAMMING	LEASING & PLANNING	MITC RENT	STATE HOUSE
DOS- STANDARDS	20,134	0	20,134	0	0
DOT-TRANSPORTATION	281,881	0	281,881	0	0
DPH- PUBLIC HEALTH	250,475	190,072	60,403	0	0
DPS- PUBLIC SAFETY	256,687	0	0	0	0
DPU- PUBLIC UTILITIES	10,067	0	10,067	0	0
DSS- SOCIAL SERVICES	362,419	0	362,419	0	0
DYS- YOUTH SERVICES	33,869	23,802	10,067	0	0
EAS-EASTERN DISTRICT ATTY	20,134	0	20,134	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	142,126	0	0	0	0
EEC- EARLY EDU & CARE	50,336	0	50,336	0	0
EED-EXEC ECON DEV	220,668	0	0	0	0
EHS-EXEC HLTH & HUMAN SVCS	2,657,166	0	100,672	0	0
ELE-ENVIRONMENTAL LAW ENFORCEMENT	90,605	0	90,605	0	0
EOL- WORKFORCE DEV	165,341	333	40,269	0	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	20,134	0	20,134	0	0
EQE- ENV PROTECTION	50,336	0	50,336	0	0
ETH-ST ETHICS COMM	157,648	0	0	0	0
FRC-FRAMINGHAM ST COLLEGE	131,620	131,620	0	0	0
FSC-FITCHBURG ST COLLEGE	20,134	0	20,134	0	0
FWE- FISH AND GAME	10,067	0	10,067	0	0
GIC-GROUP INSURANCE COMM	210,857	0	0	0	0
GOV-GOVERNORS OFC	673,397	0	10,067	0	663,330
HCC-HOLYOKE COMM COLLEGE	128,397	118,330	10,067	0	0
HCF-HLTH CARE FIN & POLICY	10,067	0	10,067	0	0
HLY-SOLDIERS' HOME IN HOLYOKE	4,881	4,881	0	0	0
HOU-HOUSE OF REPS	2,049,372	0	0	0	2,049,372
HPC-HEALTH POLICY COMM	10,067	0	10,067	0	0
HSD-SHERIFF DEPT HAMPSHIRE	22,340	2,205	20,134	0	0
IGO- INSPECTOR GENERAL	321,742	0	0	0	0
ITD-INFORMATION TECHNOLOGY DIV	664,535	0	0	18,054	0
LOT-LOTTERY COMM	80,538	0	80,538	0	0
MAS-MASSASOIT COMM COLLEGE	95,204	85,137	10,067	0	0
MBC-MASS BAY COMM COLLEGE	38,452	28,385	10,067	0	0
MCA-MASS COLLEGE OF ART	12,935	12,935	0	0	0
MCB-MASS COMM FOR THE BLIND	22,394	0	10,067	0	0
MCC-MIDDLESEX COMM COLLEGE	61,804	61,804	0	0	0
MCD-COMM FOR THE DEAF	10,067	0	10,067	0	0
MGC-MASSACHUSETTS GAMING COMMISSION	10,067	0	10,067	0	0
MHL-MENTAL HLTH LEGAL ADVISORS	10,067	0	10,067	0	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	10,067	0	10,067	0	0
MIL-MILITARY DIV	375,888	265,149	110,739	0	0
MMA-MASS MARITIME ACADEMY	53,873	53,873	0	0	0
MSD- MASS ST 911 DEPT	30,202	0	30,202	0	0
MWC-MT WACHUSETT COMM COLLEGE	35,992	5,790	30,202	0	0
NAC-MASS COLLEGE OF LIBERAL ARTS	146,899	66,361	80,538	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	51,966	31,832	20,134	0	0
NFK-NORFOLK DISTRICT ATTY	10,067	0	10,067	0	0
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	30,202	0	30,202	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	Total	PROGRAMMING	LEASING & PLANNING	MITC RENT	STATE HOUSE
NSC-NORTH SHORE COMM COLLEGE	9,714	9,714	0	0	0
NSD-SHERIFF DEPT NANTUCKET	10,067	0	10,067	0	0
NWD-NORTHWESTERN DISTRICT ATTY	20,134	0	20,134	0	0
OCA-OFFICE OF CHILD ADVOCATE	66,950	0	0	0	0
OCD- HOUSING & COMM DEV	10,067	0	10,067	0	0
OHA-MASS OFC ON DISABILITY	314,240	0	221,478	0	0
ORI-OFK FOR REFUGEES AND IMMIGRANTS	10,067	0	10,067	0	0
PAR-PAROLE BRD	50,336	0	50,336	0	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	10,067	0	10,067	0	0
PLY-PLYMOUTH DISTRICT ATTY	10,067	0	10,067	0	0
PRM-PENSION RESERVES BOARD	10,067	0	10,067	0	0
PST-PEACE OFFICER STANDARDS	10,067	0	10,067	0	0
QCC-QUINSIGAMOND COMM COLLEGE	193,090	142,755	50,336	0	0
RCC-ROXBURY COMM COLLEGE	24,379	24,379	0	0	0
REG- PROF LICENSURE	10,067	0	10,067	0	0
RGT-BRD OF HIGHER ED	210,235	0	0	0	0
SAO-ST AUDITORS OFC	465,866	0	40,269	0	41,260
SCA- CONSUMER AFFAIRS & BUS REG	10,067	0	10,067	0	0
SDA-SHERIFFS DEPT ASSC	10,067	0	10,067	0	0
SDB-SHERIFF DEPT BERKSHIRE	45,582	45,582	0	0	0
SDC-SHERIFF DEPT BARNSTABLE	10,067	0	10,067	0	0
SDE-SHERIFF DEPT ESSEX	85,483	45,215	40,269	0	0
SDF-SHERIFF DEPT FRANKLIN	20,134	0	20,134	0	0
SDH-SHERIFF DEPT HAMPDEN	57,767	37,632	20,134	0	0
SDM-SHERIFF DEPT MIDDLESEX	30,202	0	30,202	0	0
SDN-SHERIFF DEPT NORFOLK	133,016	112,882	20,134	0	0
SDS-SHERIFF DEPT SUFFOLK	22,033	11,966	10,067	0	0
SDW-SHERIFF DEPT WORCESTER	103,670	73,469	30,202	0	0
SEC-SECRETARY OF ST	1,006,357	4,956	70,470	0	67,458
SEN-SENATE	1,288,371	0	0	0	1,288,371
SOR-SEX OFFENDER REGISTRY	10,067	0	10,067	0	0
SRB-ST RECLAMATION BRD	110,739	0	110,739	0	0
SSA-SALEM ST COLLEGE	147,589	147,589	0	0	0
STC-SPRINGFIELD TECH COMM COLLEGE	32,745	32,745	0	0	0
SUF-SUFFOLK DISTRICT ATTY	10,067	0	10,067	0	0
TAC- TELECOM & CABLE	10,067	0	10,067	0	0
TRB-TEACHERS RETIREMENT BRD	20,134	0	20,134	0	0
TRC-TRIAL COURT	1,252,467	427,168	463,099	0	0
UMS-UNIVERSITY OF MASS SYSTEM	953,855	953,855	0	0	0
VET- VETERANS SVCS	10,067	0	10,067	0	0
VWA-VICTIM & WITNESS ASSIST BRD	94,970	0	10,067	0	0
WEL- TRANSITIONAL ASSIST	231,545	0	231,545	0	0
WES-WESTERN DISTRICT ATTY	10,067	0	10,067	0	0
WOR-WORCESTER ST COLLEGE	196,279	196,279	0	0	0
WSC-WESTFIELD ST COLLEGE	39,690	39,690	0	0	0
OTHER	26,862,998	22,451,356	0	1,221	97,535
Grantee Total	50,959,795	26,369,366	4,540,303	108,706	4,207,325
Direct Bill	5,613,326	0	0	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	Total	PROGRAMMING	LEASING & PLANNING	MITC RENT	STATE HOUSE
Total	62,275,711	26,679,926	4,739,942	125,000	4,375,029

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT**

Receiving Department	MCCORMACK BUILDING	LINDEMANN BUILDING	HURLEY BUILDING
Central Service Department			
AGO-ATTY GENERAL OFC	1,790,915	0	0
ANF-EXEC OFC ADMIN & FIN	57,789	0	0
CTR-THE COMPTROLLER	639,276	0	0
DCP-CAP ASSET MGMT/MAINT	1,475,204	0	0
DCR-CONSERVATION & REC	0	0	0
HRD-HUMAN RESOURCES DIV	0	0	0
OSD-OPERATIONAL SVCS	256,885	0	0
POL- ST POLICE	102,488	0	0
TRE-TREASURER	685,837	0	0
Central Service Total	5,008,394	0	0
Grantee Department			
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	0	0	0
ADD-DEV DISABILITIES CNCL	0	0	0
AGR-AG. RESOURCES	0	0	0
ALA-ADMIN LAW APPEALS DIV	0	0	0
ART-MASS CULTURAL CNCL	0	0	0
BCC-BERKSHIRE COMM COLLEGE	0	0	0
BER-BERKSHIRE DISTRICT ATTY	0	0	0
BHC-BUNKER HILL COMM COLLEGE	0	0	0
BLC-BRD OF LIB COMMERS	0	0	0
BRC-BRISTOL COMM COLLEGE	0	0	0
BRI-BRISTOL DISTRICT ATTY	0	0	0
BSC-BRIDGEWATER ST COLLEGE	0	0	0
BSD-SHERIFF DEPT BRISTOL	0	0	0
CAD-COMM AGAINST DISCRIMINATION	427,962	0	0
CCC-CAPE COD COMM COLLEGE	0	0	0
CDA-EMERGENCY MGMT AGENCY	0	0	0
CHE-SOLDIERS' HOME IN MASS	0	0	0
CHS-CRIM HISTORY SYSTEMS BRD	0	0	0
CJC-COMM ON JUDICIAL CONDUCT	0	0	0
CJT-MUN POLICE TRAIN COMM	0	0	0
CNB- CANNABIS CONTROL COMMISSION	0	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	0	0	0
CPI-CAPE & ISLANDS DISTRICT ATTY	0	0	0
CSW-COMM ON STATUS OF WOMEN	29,714	0	0
CTF-CHILDREN TRUST FUND	0	0	0
CZM- COASTAL ZONE MANAGEMENT	0	0	0
DAA-DISTRICT ATTY ASSC	0	0	0
DAC-DISABLED PROTECTION COMM	0	0	0
DFS- FIRE SVCS	0	0	0
DIA- IND ACCIDENTS	0	0	0
DMH- MENTAL HEALTH	0	4,248,905	0
DMR- MENTAL RETARDATION	0	0	0
DOB- BANKS	0	0	0
DOC- CORRECTION	0	0	0
DOE- EDUCATION	0	0	0
DOI- INSURANCE	0	0	0
DOR- REVENUE	0	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	MCCORMACK BUILDING	LINDEMANN BUILDING	HURLEY BUILDING
DOS- STANDARDS	0	0	0
DOT-TRANSPORTATION	0	0	0
DPH- PUBLIC HEALTH	0	0	0
DPS- PUBLIC SAFETY	256,687	0	0
DPU- PUBLIC UTILITIES	0	0	0
DSS- SOCIAL SERVICES	0	0	0
DYS- YOUTH SERVICES	0	0	0
EAS-EASTERN DISTRICT ATTY	0	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	142,126	0	0
EEC- EARLY EDU & CARE	0	0	0
EED-EXEC ECON DEV	220,668	0	0
EHS-EXEC HLTH & HUMAN SVCS	2,556,494	0	0
ELE-ENVIRONMENTAL LAW ENFORCEMENT	0	0	0
EOL- WORKFORCE DEV	124,739	0	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	0	0	0
EQE- ENV PROTECTION	0	0	0
ETH-ST ETHICS COMM	157,648	0	0
FRC-FRAMINGHAM ST COLLEGE	0	0	0
FSC-FITCHBURG ST COLLEGE	0	0	0
FWE- FISH AND GAME	0	0	0
GIC-GROUP INSURANCE COMM	210,857	0	0
GOV-GOVERNORS OFC	0	0	0
HCC-HOLYOKE COMM COLLEGE	0	0	0
HCF-HLTH CARE FIN & POLICY	0	0	0
HLY-SOLDIERS' HOME IN HOLYOKE	0	0	0
HOU-HOUSE OF REPS	0	0	0
HPC-HEALTH POLICY COMM	0	0	0
HSD-SHERIFF DEPT HAMPSHIRE	0	0	0
IGO- INSPECTOR GENERAL	321,742	0	0
ITD-INFORMATION TECHNOLOGY DIV	646,481	0	0
LOT-LOTTERY COMM	0	0	0
MAS-MASSASOIT COMM COLLEGE	0	0	0
MBC-MASS BAY COMM COLLEGE	0	0	0
MCA-MASS COLLEGE OF ART	0	0	0
MCB-MASS COMM FOR THE BLIND	12,327	0	0
MCC-MIDDLESEX COMM COLLEGE	0	0	0
MCD-COMM FOR THE DEAF	0	0	0
MGC-MASSACHUSETTS GAMING COMMISSION	0	0	0
MHL-MENTAL HLTH LEGAL ADVISORS	0	0	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	0	0	0
MIL-MILITARY DIV	0	0	0
MMA-MASS MARITIME ACADEMY	0	0	0
MSD- MASS ST 911 DEPT	0	0	0
MWC-MT WACHUSETT COMM COLLEGE	0	0	0
NAC-MASS COLLEGE OF LIBERAL ARTS	0	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	0	0	0
NFK-NORFOLK DISTRICT ATTY	0	0	0
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	0	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	MCCORMACK BUILDING	LINDEMANN BUILDING	HURLEY BUILDING
NSC-NORTH SHORE COMM COLLEGE	0	0	0
NSD-SHERIFF DEPT NANTUCKET	0	0	0
NWD-NORTHWESTERN DISTRICT ATTY	0	0	0
OCA-OFFICE OF CHILD ADVOCATE	66,950	0	0
OCD- HOUSING & COMM DEV	0	0	0
OHA-MASS OFC ON DISABILITY	92,762	0	0
ORI-OFc FOR REFUGEES AND IMMIGRANTS	0	0	0
PAR-PAROLE BRD	0	0	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	0	0	0
PLY-PLYMOUTH DISTRICT ATTY	0	0	0
PRM-PENSION RESERVES BOARD	0	0	0
PST-PEACE OFFICER STANDARDS	0	0	0
QCC-QUINSIGAMOND COMM COLLEGE	0	0	0
RCC-ROXBURY COMM COLLEGE	0	0	0
REG- PROF LICENSURE	0	0	0
RGT-BRD OF HIGHER ED	210,235	0	0
SAO-ST AUDITORS OFC	384,338	0	0
SCA- CONSUMER AFFAIRS & BUS REG	0	0	0
SDA-SHERIFFS DEPT ASSC	0	0	0
SDB-SHERIFF DEPT BERKSHIRE	0	0	0
SDC-SHERIFF DEPT BARNSTABLE	0	0	0
SDE-SHERIFF DEPT ESSEX	0	0	0
SDF-SHERIFF DEPT FRANKLIN	0	0	0
SDH-SHERIFF DEPT HAMPDEN	0	0	0
SDM-SHERIFF DEPT MIDDLESEX	0	0	0
SDN-SHERIFF DEPT NORFOLK	0	0	0
SDS-SHERIFF DEPT SUFFOLK	0	0	0
SDW-SHERIFF DEPT WORCESTER	0	0	0
SEC-SECRETARY OF ST	863,473	0	0
SEN-SENATE	0	0	0
SOR-SEX OFFENDER REGISTRY	0	0	0
SRB-ST RECLAMATION BRD	0	0	0
SSA-SALEM ST COLLEGE	0	0	0
STC-SPRINGFIELD TECH COMM COLLEGE	0	0	0
SUF-SUFFOLK DISTRICT ATTY	0	0	0
TAC- TELECOM & CABLE	0	0	0
TRB-TEACHERS RETIREMENT BRD	0	0	0
TRC-TRIAL COURT	362,200	0	0
UMS-UNIVERSITY OF MASS SYSTEM	0	0	0
VET- VETERANS SVCS	0	0	0
VWA-VICTIM & WITNESS ASSIST BRD	84,903	0	0
WEL- TRANSITIONAL ASSIST	0	0	0
WES-WESTERN DISTRICT ATTY	0	0	0
WOR-WORCESTER ST COLLEGE	0	0	0
WSC-WESTFIELD ST COLLEGE	0	0	0
OTHER	1,295,224	0	3,017,661
Grantee Total	8,467,529	4,248,905	3,017,661
Direct Bill	0	0	5,613,326

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCP-CAP ASSET MGMT/MAINT

Receiving Department	MCCORMACK BUILDING	LINDEMANN BUILDING	HURLEY BUILDING
Total	13,475,922	4,248,905	8,630,987

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department DCR-CONSERVATION & REC**

DCR provides security for the State House building. Employees who are security guards in the building have been identified and their salaries are allocated based on the square footage occupied by agency in that building. These salaries have been identified in the 2820-0101 appropriation.

Finally, in order to account for the department overhead, the overhead costs for the department were identified and the applicable portion related to the State House rangers was distributed to the State House activity. These costs were determined by identifying the department overhead cost pool and distributing it based on salaries by activity.

All other costs within DCR are not allocated. Inbound costs from other central services are allocated to the State House activity as well as a separate DCR receiving department in the plan.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department DCR-CONSERVATION & REC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	363,852,197			363,852,197
Inbound Costs:				
EQUIP & SOFTWARE DEPREC	93,023		93,023	
FRINGE BENEFITS	45,216,757		45,216,757	
ITD CHARGEBACKS	1,313,067		1,313,067	
AGO-ATTY GENERAL OFC	248,043	7,413	255,456	
ANF-EXEC OFC ADMIN & FIN	93,857	736	94,593	
CSC-CIVIL SERVICE COMM	2,750	12	2,762	
CTR-THE COMPTROLLER	153,860	7,315	161,175	
DCP-CAP ASSET MGMT/MAINT	12,638	442	13,080	
HRD-HUMAN RESOURCES DIV		321,384	321,384	
OSD-OPERATIONAL SVCS		-39,375	-39,375	
SDO-SUPPLIER DIVERSITY OFFICE		63,774	63,774	
TRE-TREASURER		94,334	94,334	
Total Allocated Additions:	47,133,996	456,035	47,590,030	47,590,030
Total To Be Allocated:	410,986,193	456,035		411,442,227

**Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department DCR-CONSERVATION & REC**

	Total	G&A	RANGER	DCR INBOUND	DCR UNALLOCATED**
Other Expense & Cost					
AA - SALARIES & WAGES	108,861,015	3,233,172	2,710,639	0	101,970,113
BB - TRAVEL	391,635	11,752	0	0	379,883
CC - SPECIAL EMPLOYEES	9,701,019	291,095	0	0	9,409,924
DD - PENSION & INSURANCE	12,002,413	77,695	0	0	2,511,578
EE - SUPPLIES	2,554,306	44,627	0	0	1,442,622
FF - FACILITY OPERATING	4,411,607	132,377	0	0	4,279,230
GG - ENERGY & SPACE USE	15,728,399	471,949	0	0	15,256,194
HH - CONSULTANTS	6,282,196	188,508	0	0	6,093,688
JJ - OPERATIONAL SVCS	7,152,013	214,608	0	0	6,937,405
KK - EQUIPMENT PURCHASE	4,205,112	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	4,288,930	128,696	0	0	4,160,234
NN - INFRASTRUCTURE	143,416,883	2,229,120	0	0	72,058,461
PP - STATE AID	37,927,861	0	0	0	0
TT - LOANS	3,107,847	0	0	0	0
UU - IT NON-PAYROLL	3,787,961	103,070	0	0	3,331,843
SS - DEBT PAYMENT	33,000	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	363,852,197				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	363,852,197	7,126,669	2,710,639	0	227,831,175
Allocation Step 1					
Inbound - FRINGE BENEFITS	45,216,757	1,345,007	1,124,228	0	42,354,412
Inbound - All Others	1,917,239	0	0	1,917,239	0
Reallocate Admin Costs		(8,471,676)	216,875	0	8,178,556
Unallocated Costs	(405,017,211)	0	0	0	(278,364,142)
1st Allocation	5,968,981	0	4,051,742	1,917,239	0
Allocation Step 2					
Inbound - All Others	456,035	0	0	456,035	0
2nd Allocation	456,035	0	0	456,035	0
Total For DCR-CONSERVATION & REC					
Schedule .3 Total	6,425,016	0	4,051,742	2,373,274	0

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department DCR-CONSERVATION & REC

DISALLOWED**

<u>Other Expense & Cost</u>	
AA - SALARIES & WAGES	947,091
BB - TRAVEL	0
CC - SPECIAL EMPLOYEES	0
DD - PENSION & INSURANCE	9,413,140
EE - SUPPLIES	1,067,057
FF - FACILITY OPERATING	0
GG - ENERGY & SPACE USE	256
HH - CONSULTANTS	0
JJ - OPERATIONAL SVCS	0
KK - EQUIPMENT PURCHASE	4,205,112
LL - EQUIPMENT RENTAL & MAINT	0
NN - INFRASTRUCTURE	69,129,302
PP - STATE AID	37,927,861
TT - LOANS	3,107,847
UU - IT NON-PAYROLL	353,048
SS - DEBT PAYMENT	33,000
<u>Departmental Total</u>	
Expenditures Per Financial Statement	
<u>Deductions</u>	
*Total Disallowed Costs	0
Functional Cost	126,183,714
<u>Allocation Step 1</u>	
Inbound - FRINGE BENEFITS	393,110
Inbound - All Others	0
Reallocate Admin Costs	76,245
Unallocated Costs	(126,653,069)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound - All Others	0
2nd Allocation	0
<u>Total For DCR-CONSERVATION & REC</u>	
Schedule .3 Total	0

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCR-CONSERVATION & REC**

Activity - RANGER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	10,512	2.725003	110,410		110,410		110,410
TRE-TREASURER	4,275	1.108199	44,901		44,901		44,901
Central Service Total	14,787	3.833202	155,311		155,311	0	155,311
Grantee Department							
GOV-GOVERNORS OFC	58,488	15.161719	614,314		614,314		614,314
HOU-HOUSE OF REPS	180,700	46.842476	1,897,936		1,897,936		1,897,936
SAO-ST AUDITORS OFC	3,638	0.943071	38,211		38,211		38,211
SEC-SECRETARY OF ST	5,948	1.541887	62,473		62,473		62,473
SEN-SENATE	113,600	29.448285	1,193,169		1,193,169		1,193,169
OTHER	8,600	2.229360	90,328		90,328		90,328
Grantee Total	370,974	96.166798	3,896,431		3,896,431	0	3,896,431
Schedule .4 Total for RANGER	385,761	100.000000	4,051,742		4,051,742	0	4,051,742

Allocation Basis: SQ FT OCCUPIED BY AGENCY
Allocation Source: BSB SQUARE FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department DCR-CONSERVATION & REC

Activity - DCR INBOUND

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
DCR - RECEIVING	100	100.000000	1,917,239		1,917,239	456,035	2,373,274
Grantee Total	100	100.000000	1,917,239		1,917,239	456,035	2,373,274
Schedule .4 Total for DCR INBOUND	100	100.000000	1,917,239		1,917,239	456,035	2,373,274

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department DCR-CONSERVATION & REC**

Receiving Department	Total	RANGER	DCR INBOUND
Central Service Department			
ANF-EXEC OFC ADMIN & FIN	110,410	110,410	0
TRE-TREASURER	44,901	44,901	0
Central Service Total	155,311	155,311	0
Grantee Department			
DCR - RECEIVING	2,373,274	0	2,373,274
GOV-GOVERNORS OFC	614,314	614,314	0
HOU-HOUSE OF REPS	1,897,936	1,897,936	0
SAO-ST AUDITORS OFC	38,211	38,211	0
SEC-SECRETARY OF ST	62,473	62,473	0
SEN-SENATE	1,193,169	1,193,169	0
OTHER	90,328	90,328	0
Grantee Total	6,269,704	3,896,431	2,373,274
Direct Bill	0	0	0
Total	6,425,016	4,051,742	2,373,274

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department HRD-HUMAN RESOURCES DIV**

The Commonwealth's Human Resources Division (HRD) is responsible for the formulation, implementation, and enforcement of personnel management policies for both state and local governments. The primary activities performed by the agency relate to the application of the civil service system, which includes hiring, firing, and promotion of state and municipal civil service employees. In addition, HRD manages a classification system and maintains personnel records on all Commonwealth employees, tests applicants for new job openings, provides training, promotes employee morale through initiative programs, and administers exams for available positions.

HRD salary by activity is determined from the HRD salary detail. The activities "Civil Service", "Org Development" and "Training" are further allocated based upon the State / Non-State % provided by HRD. The resultant distribution creates the salaries for the Civil Services, Non-Civil Service, and a portion of the disallowed activity.

Operating expenses include the expenses from 1750-0100 appropriation and have been distributed to the activities based upon the salaries charged to those appropriations.

The Department is divided into the following central service sub-units:

State Civil Service: This program benefits state employees who are subject to civil service regulations. Costs are distributed to receiving departments based on a count of filled civil service positions.

State Non-Civil Service: This program benefits non-civil service state employees. Costs are distributed to receiving departments based on a count of the average number of regular employees excluding less civil service employees.

Office of Diversity & Equal Opportunity: This area of HRD is responsible for monitoring any violations to human rights and equal access to employment, primarily for departments within the Executive Branch. Costs for this sub-unit are allocated based upon the average number of employees per receiving agency.

Office of Employee Relation: Costs for this sub-unit activity are separately identified and distributed to receiving departments based on a count of the average number of bargaining unit employees for executive departments excluding institutions of higher education.

The costs related to Human Resources Modernization, Chargebacks, and Worker's Compensation are not allocable, however, the overhead support related to those functions is allocated by the average number of employees per receiving Commonwealth agency. All other costs have been placed in the All Other activity and are not allocated. Unallowable Object codes have been placed in the disallowed activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department HRD-HUMAN RESOURCES DIV**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	159,659,054			159,659,054
Cost Adjustments:				
UNALLOCABLE - SALARIES & WAGES	-6,185,955			
Total Departmental Cost Adjustments:	-6,185,955			-6,185,955
Inbound Costs:				
EQUIP & SOFTWARE DEPREC	8,483		8,483	
FRINGE BENEFITS	7,093,774		7,093,774	
HEALTH & WELFARE COSTS	195,625		195,625	
ITD CHARGEBACKS	398,531		398,531	
AUDIT COST FROM SAO	304,364		304,364	
ANF UNBILLED IT	2,796,296		2,796,296	
AGO-ATTY GENERAL OFC	33,683	1,023	34,706	
ANF-EXEC OFC ADMIN & FIN	71,664	623	72,287	
CSC-CIVIL SERVICE COMM	204	1	205	
CTR-THE COMPTROLLER	44,555	2,119	46,674	
DCP-CAP ASSET MGMT/MAINT	9,726	341	10,067	
HRD-HUMAN RESOURCES DIV		27,274	27,274	
OSD-OPERATIONAL SVCS		-11,923	-11,923	
SDO-SUPPLIER DIVERSITY OFFICE		3,238	3,238	
TRE-TREASURER		8,325	8,325	
Total Allocated Additions:	10,956,905	31,022	10,987,928	10,987,928
Total To Be Allocated:	164,430,004	31,022		164,461,027

**Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department HRD-HUMAN RESOURCES DIV**

	Total	G&A	STATE CIVIL SERVICE	STATE NON-CIVIL SERVICE	DIVERSITY & EQUAL OPP
Other Expense & Cost					
AA - SALARIES & WAGES	15,777,610	3,387,415	173,773	1,449,952	336,638
BB - TRAVEL	44,681	10,527	262	4,253	1,046
CC - SPECIAL EMPLOYEES	278,149	12,304	306	4,970	1,223
DD - PENSION & INSURANCE	87,757,104	0	0	0	0
EE - SUPPLIES	44,288,951	473,542	11,782	191,302	47,060
FF - FACILITY OPERATING	7,232	185	5	75	18
GG - ENERGY & SPACE USE	1,067,530	347,387	8,643	140,338	34,523
HH - CONSULTANTS	7,834,055	149,179	3,712	60,266	14,825
JJ - OPERATIONAL SVCS	1,951,547	319,930	7,960	129,246	31,794
KK - EQUIPMENT PURCHASE	8,072	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	19,288	4,791	119	1,935	476
NN - INFRASTRUCTURE	26,142	0	0	0	0
UU - NON IT-PAYROLL	598,693	112,326	2,795	45,378	11,163
Departmental Total					
Expenditures Per Financial Statement	159,659,054				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
UNALLOCABLE - SALARIES & WAGES	(6,185,955)	0	0	0	0
Functional Cost	153,473,099	4,817,586	209,357	2,027,715	478,766
Allocation Step 1					
Inbound - FRINGE BENEFITS	7,093,774	2,505,257	128,519	1,072,352	248,970
Inbound - All Others	3,863,131	863,025	63,847	193,246	85,766
Reallocate Admin Costs		(8,185,867)	174,359	527,170	234,116
Unallocated Costs	(150,317,112)	0	0	0	0
1st Allocation	14,112,892	0	576,081	3,820,483	1,047,618
Allocation Step 2					
Inbound - All Others	31,022	6,936	512	1,551	688
Reallocate Admin Costs		(6,936)	148	447	198
Unallocated Costs	(8,817)	0	0	0	0
2nd Allocation	22,206	0	660	1,998	887
Total For HRD-HUMAN RESOURCES DIV					
Schedule .3 Total	14,135,097	0	576,741	3,822,481	1,048,505

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department HRD-HUMAN RESOURCES DIV

	OFC EMPLOYEE RELATIONS	MODERNIZATION	CHARGEBACK	WORKER'S COMP	DIRECT TO DMR**
Other Expense & Cost					
AA - SALARIES & WAGES	897,515	2,097,918	1,091,841	2,996,196	0
BB - TRAVEL	2,789	0	0	0	0
CC - SPECIAL EMPLOYEES	3,260	0	0	0	0
DD - PENSION & INSURANCE	0	0	0	0	0
EE - SUPPLIES	125,468	0	0	0	0
FF - FACILITY OPERATING	49	0	0	0	0
GG - ENERGY & SPACE USE	92,042	0	0	0	0
HH - CONSULTANTS	39,526	0	0	0	0
JJ - OPERATIONAL SVCS	84,767	0	0	0	0
KK - EQUIPMENT PURCHASE	0	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	1,269	0	0	0	0
NN - INFRASTRUCTURE	0	0	0	0	0
UU - NON IT-PAYROLL	29,761	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
UNALLOCABLE - SALARIES & WAGES	0	(2,097,918)	(1,091,841)	(2,996,196)	0
Functional Cost	1,276,446	0	0	0	0
Allocation Step 1					
Inbound - FRINGE BENEFITS	663,782	0	0	0	0
Inbound - All Others	228,663	534,494	278,172	763,352	0
Reallocate Admin Costs	623,763	1,458,722	758,830	2,082,485	0
Unallocated Costs	0	0	0	0	0
1st Allocation	2,792,654	1,993,216	1,037,002	2,845,837	0
Allocation Step 2					
Inbound - All Others	1,836	4,291	2,233	6,130	0
Reallocate Admin Costs	528	1,236	643	1,764	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,364	5,527	2,876	7,894	0
Total For HRD-HUMAN RESOURCES DIV					
Schedule .3 Total	2,795,019	1,998,743	1,039,878	2,853,731	0

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department HRD-HUMAN RESOURCES DIV

NON-ALLOCATED OTHER**	
<hr/>	
Other Expense & Cost	
AA - SALARIES & WAGES	3,346,362
BB - TRAVEL	25,804
CC - SPECIAL EMPLOYEES	256,086
DD - PENSION & INSURANCE	87,757,104
EE - SUPPLIES	43,439,797
FF - FACILITY OPERATING	6,900
GG - ENERGY & SPACE USE	444,597
HH - CONSULTANTS	7,566,547
JJ - OPERATIONAL SVCS	1,377,850
KK - EQUIPMENT PURCHASE	8,072
LL - EQUIPMENT RENTAL & MAINT	10,698
NN - INFRASTRUCTURE	26,142
UU - NON IT-PAYROLL	397,270
Departmental Total	
<hr/>	
Expenditures Per Financial Statement	
Deductions	
<hr/>	
*Total Disallowed Costs	0
Cost Adjustments	
<hr/>	
UNALLOCABLE - SALARIES & WAGES	0
Functional Cost	144,663,229
Allocation Step 1	
<hr/>	
Inbound - FRINGE BENEFITS	2,474,895
Inbound - All Others	852,565
Reallocate Admin Costs	2,326,424
Unallocated Costs	(150,317,112)
1st Allocation	0
Allocation Step 2	
<hr/>	
Inbound - All Others	6,845
Reallocate Admin Costs	1,971
Unallocated Costs	(8,817)
2nd Allocation	0
Total For HRD-HUMAN RESOURCES DIV	
<hr/>	
Schedule .3 Total	0

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - STATE CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	185.91	0.682150	3,930		3,930		3,930
BSB-BUR OF ST BLDGS	8.96	0.032876	189		189		189
CTR-THE COMPTROLLER	42.43	0.155686	897		897		897
DCP-CAP ASSET MGMT/MAINT	244.29	0.896360	5,164		5,164		5,164
DCR-CONSERVATION & REC	782.63	2.871663	16,543		16,543		16,543
HRD-HUMAN RESOURCES DIV	58.19	0.213513	1,230		1,230		1,230
OSD-OPERATIONAL SVCS	69.00	0.253178	1,458		1,458	2	1,460
POL- ST POLICE	519.78	1.907201	10,987		10,987	13	11,000
SDO-SUPPLIER DIVERSITY OFFICE	12.61	0.046269	267		267	0	267
TRE-TREASURER	24.50	0.089897	518		518	1	518
Central Service Total	1,948.30	7.148793	41,182		41,182	16	41,198
Grantee Department							
ADD-DEV DISABILITIES CNCL	5.47	0.020071	116		116	0	116
AGR-AG. RESOURCES	92.75	0.340323	1,960		1,960	2	1,963
ALA-ADMIN LAW APPEALS DIV	6.00	0.022015	127		127	0	127
ART-MASS CULTURAL CNCL	1.00	0.003669	21		21	0	21
ATB-APPELLATE TAX BRD	2.00	0.007338	42		42	0	42
CAD-COMM AGAINST DISCRIMINATION	38.49	0.141229	814		814	1	814
CDA-EMERGENCY MGMT AGENCY	80.26	0.294494	1,697		1,697	2	1,698
CHE-SOLDIERS' HOME IN MASS	93.93	0.344652	1,985		1,985	2	1,988
CHS-CRIM HISTORY SYSTEMS BRD	13.99	0.051333	296		296	0	296
CJT-MUN POLICE TRAIN COMM	24.65	0.090447	521		521	1	522
CME-CHIEF MEDICAL EXAMINER	120.40	0.441777	2,545		2,545	3	2,548
CNB- CANNABIS CONTROL COMMISSION	4.00	0.014677	85		85	0	85
DAC-DISABLED PROTECTION COMM	14.61	0.053608	309		309	0	309
DFS- FIRE SVCS	69.13	0.253655	1,461		1,461	2	1,463
DMH- MENTAL HEALTH	1,666.38	6.114359	35,224		35,224	42	35,266
DMR- MENTAL RETARDATION	1,748.20	6.414577	36,953		36,953	44	36,998
DOB- BANKS	12.38	0.045425	262		262	0	262
DOC- CORRECTION	3,770.12	13.833501	79,692		79,692	96	79,788
DOE- EDUCATION	63.83	0.234208	1,349		1,349	2	1,351
DOI- INSURANCE	27.96	0.102592	591		591	1	592
DOR- REVENUE	1,140.41	4.184446	24,106		24,106	29	24,135
DOS- STANDARDS	17.03	0.062487	360		360	0	360
DOT-TRANSPORTATION	2,166.73	7.950267	45,800		45,800	55	45,855
DPH- PUBLIC HEALTH	1,743.21	6.396268	36,848		36,848	44	36,892
DPU- PUBLIC UTILITIES	131.80	0.483607	2,786		2,786	3	2,789
DSS- SOCIAL SERVICES	3,797.63	13.934443	80,276		80,276	101	80,377
DYS- YOUTH SERVICES	730.76	2.681339	15,447		15,447	19	15,465
EDU-EXECUTIVE OFFICE OF EDUCATION	34.65	0.127139	732		732	1	733
EEC- EARLY EDU & CARE	165.95	0.608911	3,508		3,508	4	3,512
EED-EXEC ECON DEV	4.92	0.018053	104		104	0	104
EHS-EXEC HLTH & HUMAN SVCS	1,332.82	4.890445	28,173		28,173	34	28,207
ELD- ELDER AFFAIRS	33.80	0.124021	714		714	1	715
ENE- ENERGY RESOURCES	17.38	0.063772	367		367	0	368
ENV-EXEC ENV AFFAIRS	206.78	0.758727	4,371		4,371	5	4,376
EOL- WORKFORCE DEV	886.16	3.251540	18,731		18,731	22	18,754
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	116.29	0.426697	2,458		2,458	3	2,461

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - STATE CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EQE- ENV PROTECTION	671.14	2.462578	14,186		14,186	17	14,203
FWE- FISH AND GAME	282.85	1.037846	5,979		5,979	7	5,986
GIC-GROUP INSURANCE COMM	36.69	0.134625	776		776	1	776
HCF-HLTH CARE FIN & POLICY	73.91	0.271194	1,562		1,562	2	1,564
HLY-SOLDIERS' HOME IN HOLYOKE	59.16	0.217073	1,250		1,250	1	1,252
HPC-HEALTH POLICY COMM	1.00	0.003669	21		21	0	21
ITD-INFORMATION TECHNOLOGY DIV	207.13	0.760011	4,378		4,378	5	4,383
LIB-GEORGE FINGOLD LIBRARY	3.00	0.011008	63		63	0	63
MBT-MASS BAY TRANSPORTATION AUTHORITY	203.23	0.745701	4,296		4,296	5	4,301
MCB-MASS COMM FOR THE BLIND	112.11	0.411359	2,370		2,370	3	2,373
MCD-COMM FOR THE DEAF	3.00	0.011008	63		63	0	63
MIL-MILITARY DIV	127.37	0.467352	2,692		2,692	3	2,695
MRC-MASS REHAB COMM	725.15	2.660754	15,328		15,328	18	15,346
OCD- HOUSING & COMM DEV	307.79	1.129357	6,506		6,506	8	6,514
OHA-MASS OFC ON DISABILITY	7.96	0.029207	168		168	0	168
ORI-OFc FOR REFUGEES AND IMMIGRANTS	9.61	0.035261	203		203	0	203
PAR-PAROLE BRD	129.53	0.475278	2,738		2,738	3	2,741
REG- PROF LICENSURE	185.74	0.681526	3,926		3,926	5	3,931
SCA- CONSUMER AFFAIRS & BUS REG	4.46	0.016365	94		94	0	94
SDA-SHERIFFS DEPT ASSC	1.00	0.003669	21		21	0	21
SOR-SEX OFFENDER REGISTRY	4.23	0.015521	89		89	0	89
SRB-ST RECLAMATION BRD	5.92	0.021722	125		125	0	125
TAC- TELECOM & CABLE	15.51	0.056910	328		328	0	328
TRB-TEACHERS RETIREMENT BRD	20.00	0.073385	423		423	0	423
VET- VETERANS SVCS	71.40	0.261984	1,509		1,509	2	1,511
VWA-VICTIM & WITNESS ASSIST BRD	1.96	0.007192	41		41	0	41
WEL- TRANSITIONAL ASSIST	1,652.53	6.063540	34,931		34,931	42	34,973
Grantee Total	25,305.25	92.851207	534,899		534,899	644	535,543
Schedule .4 Total for STATE CIVIL SERVICE	27,253.55	100.000000	576,081		576,081	660	576,741

Allocation Basis: NUMBER OF FILLED CIVIL SERVICE POSITIONS
Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - STATE NON-CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.817150	31,219		31,219		31,219
ANF-EXEC OFC ADMIN & FIN	83.17	0.111155	4,247		4,247		4,247
BSB-BUR OF ST BLDGS	8.87	0.011855	453		453		453
CSC-CIVIL SERVICE COMM	8.57	0.011454	438		438		438
CTR-THE COMPTROLLER	101.88	0.136160	5,202		5,202		5,202
DCP-CAP ASSET MGMT/MAINT	134.25	0.179422	6,855		6,855		6,855
DCR-CONSERVATION & REC	1,209.68	1.616712	61,766		61,766		61,766
HRD-HUMAN RESOURCES DIV	123.49	0.165042	6,305		6,305		6,305
OSD-OPERATIONAL SVCS	60.77	0.081218	3,103		3,103	2	3,104
POL- ST POLICE	2,572.07	3.437518	131,330		131,330	71	131,401
SDO-SUPPLIER DIVERSITY OFFICE	22.24	0.029723	1,136		1,136	1	1,136
TRE-TREASURER	279.31	0.373292	14,262		14,262	8	14,269
Central Service Total	5,215.72	6.970701	266,314		266,314	80	266,395
Grantee Department							
ADD-DEV DISABILITIES CNCL	9.66	0.012910	493		493	0	493
AGR-AG. RESOURCES	29.67	0.039653	1,515		1,515	1	1,516
ALA-ADMIN LAW APPEALS DIV	30.65	0.040963	1,565		1,565	1	1,566
APC-APPEALS COURT	102.64	0.137176	5,241		5,241	3	5,243
ART-MASS CULTURAL CNCL	39.83	0.053232	2,034		2,034	1	2,035
ATB-APPELLATE TAX BRD	17.97	0.024017	918		918	0	918
BBE-BRD OF BAR EXAMINERS	31.55	0.042166	1,611		1,611	1	1,612
BCC-BERKSHIRE COMM COLLEGE	452.77	0.605118	23,118		23,118	12	23,131
BER-BERKSHIRE DISTRICT ATTY	63.06	0.084278	3,220		3,220	2	3,221
BHC-BUNKER HILL COMM COLLEGE	2,391.23	3.195829	122,096		122,096	66	122,162
BLC-BRD OF LIB COMMERS	22.10	0.029536	1,128		1,128	1	1,129
BRC-BRISTOL COMM COLLEGE	857.56	1.146111	43,787		43,787	24	43,811
BRI-BRISTOL DISTRICT ATTY	137.58	0.183873	7,025		7,025	4	7,029
BSC-BRIDGewater ST COLLEGE	2,790.02	3.728803	142,458		142,458	77	142,535
BSD-SHERIFF DEPT BRISTOL	488.61	0.653017	24,948		24,948	13	24,962
CAD-COMM AGAINST DISCRIMINATION	45.11	0.060289	2,303		2,303	1	2,304
CCC-CAPE COD COMM COLLEGE	486.70	0.650464	24,851		24,851	13	24,864
CDA-EMERGENCY MGMT AGENCY	28.20	0.037689	1,440		1,440	1	1,441
CHE-SOLDIERS' HOME IN MASS	234.61	0.313551	11,979		11,979	6	11,986
CHS-CRIM HISTORY SYSTEMS BRD	31.52	0.042126	1,609		1,609	1	1,610
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.007899	302		302	0	302
CJT-MUN POLICE TRAIN COMM	747.34	0.998804	38,159		38,159	21	38,180
CME-CHIEF MEDICAL EXAMINER	49.63	0.066329	2,534		2,534	1	2,535
CNB- CANNABIS CONTROL COMMISSION	127.48	0.170374	6,509		6,509	3	6,512
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.997762	38,119		38,119	21	38,140
CPF-CAMPAIGN & POL FIN	18.25	0.024391	932		932	0	932
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.078144	2,985		2,985	2	2,987
CSW-COMM ON STATUS OF WOMEN	9.76	0.013044	498		498	0	499
DAA-DISTRICT ATTY ASSC	9.80	0.013097	500		500	0	501
DAC-DISABLED PROTECTION COMM	106.38	0.142175	5,432		5,432	3	5,435
DFS- FIRE SVCS	447.05	0.597473	22,826		22,826	12	22,838
DMH- MENTAL HEALTH	1,869.14	2.498066	95,438		95,438	51	95,489
DMR- MENTAL RETARDATION	3,835.63	5.126239	195,847		195,847	106	195,953
DOB- BANKS	152.41	0.203693	7,782		7,782	4	7,786

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - STATE NON-CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	299.30	0.400008	15,282		15,282	8	15,290
DOE- EDUCATION	426.80	0.570409	21,792		21,792	12	21,804
DOI- INSURANCE	91.51	0.122301	4,672		4,672	2	4,675
DOR- REVENUE	313.93	0.419561	16,029		16,029	9	16,038
DOS- STANDARDS	4.07	0.005439	208		208	0	208
DOT-TRANSPORTATION	2,275.21	3.040770	116,172		116,172	63	116,235
DPH- PUBLIC HEALTH	1,443.66	1.929421	73,713		73,713	40	73,753
DPU- PUBLIC UTILITIES	67.87	0.090707	3,465		3,465	2	3,467
DSS- SOCIAL SERVICES	454.23	0.607069	23,193		23,193	12	23,205
DYS- YOUTH SERVICES	66.02	0.088234	3,371		3,371	2	3,373
EAS-EASTERN DISTRICT ATTY	154.53	0.206526	7,890		7,890	4	7,894
EDU-EXECUTIVE OFFICE OF EDUCATION	36.18	0.048354	1,847		1,847	1	1,848
EEC- EARLY EDU & CARE	132.13	0.176589	6,747		6,747	4	6,750
EED-EXEC ECON DEV	68.66	0.091763	3,506		3,506	2	3,508
EHS-EXEC HLTH & HUMAN SVCS	756.59	1.011167	38,631		38,631	21	38,652
ELD- ELDER AFFAIRS	42.90	0.057335	2,190		2,190	1	2,192
ENE- ENERGY RESOURCES	54.34	0.072624	2,775		2,775	1	2,776
ENV-EXEC ENV AFFAIRS	168.27	0.224889	8,592		8,592	5	8,596
EOL- WORKFORCE DEV	367.56	0.491236	18,768		18,768	10	18,778
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	121.46	0.162329	6,202		6,202	3	6,205
EQE- ENV PROTECTION	147.25	0.196797	7,519		7,519	4	7,523
ETH-ST ETHICS COMM	28.74	0.038410	1,467		1,467	1	1,468
FRC-FRAMINGHAM ST COLLEGE	1,826.27	2.440772	93,249		93,249	50	93,299
FSC-FITCHBURG ST COLLEGE	1,413.08	1.888552	72,152		72,152	39	72,191
FWE- FISH AND GAME	67.80	0.090613	3,462		3,462	2	3,464
GCC-GREENFIELD COMM COLLEGE	304.41	0.406838	15,543		15,543	8	15,551
GCN-GOVERNORS COUNCIL	7.00	0.009355	357		357	0	357
GIC-GROUP INSURANCE COMM	19.84	0.026516	1,013		1,013	0	1,013
GOV-GOVERNORS OFC	83.44	0.111516	4,260		4,260	2	4,263
HCC-HOLYOKE COMM COLLEGE	809.85	1.082348	41,351		41,351	22	41,373
HCF-HLTH CARE FIN & POLICY	100.83	0.134757	5,148		5,148	3	5,151
HLY-SOLDIERS' HOME IN HOLYOKE	227.78	0.304423	11,630		11,630	6	11,637
HOU-HOUSE OF REPS	651.75	0.871050	33,278		33,278	18	33,296
HPC-HEALTH POLICY COMM	73.56	0.098311	3,756		3,756	2	3,758
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.294386	11,247		11,247	6	11,253
HST-HLTH CARE SECURITY TRUST	0.60	0.000802	31		31	0	31
IGO- INSPECTOR GENERAL	95.39	0.127487	4,871		4,871	3	4,873
ITD-INFORMATION TECHNOLOGY DIV	265.42	0.354728	13,552		13,552	7	13,559
LEG-JOINT LEG EXP	25.69	0.034334	1,312		1,312	1	1,312
LIB-GEORGE FINGOLD LIBRARY	11.02	0.014728	563		563	0	563
LOT-LOTTERY COMM	377.18	0.504093	19,259		19,259	10	19,269
MAS-MASSASOIT COMM COLLEGE	657.84	0.879189	33,589		33,589	18	33,607
MBC-MASS BAY COMM COLLEGE	1,374.26	1.836670	70,170		70,170	38	70,207
MBT-MASS BAY TRANSPORTATION AUTHORITY	6,884.01	9.200337	351,502		351,502	202	351,704
MCA-MASS COLLEGE OF ART	1,527.72	2.041766	78,005		78,005	42	78,047
MCB-MASS COMM FOR THE BLIND	25.04	0.033465	1,278		1,278	1	1,279
MCC-MIDDLESEX COMM COLLEGE	807.01	1.078552	41,206		41,206	22	41,228
MCD-COMM FOR THE DEAF	54.19	0.072424	2,767		2,767	1	2,768
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.175841	6,718		6,718	4	6,721

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - STATE NON-CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.030325	1,159		1,159	1	1,159
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.236771	9,046		9,046	5	9,051
MIL-MILITARY DIV	829.34	1.108396	42,346		42,346	23	42,369
MMA-MASS MARITIME ACADEMY	440.99	0.589374	22,517		22,517	12	22,529
MMP-MASS MKTING PARTNERSHIP	17.14	0.022907	875		875	0	876
MRC-MASS REHAB COMM	149.53	0.199844	7,635		7,635	4	7,639
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.992443	37,916		37,916	20	37,936
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.817297	31,225		31,225	17	31,241
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.916771	35,025		35,025	19	35,044
NFK-NORFOLK DISTRICT ATTY	129.73	0.173381	6,624		6,624	3	6,627
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.316264	12,083		12,083	6	12,089
NSC-NORTH SHORE COMM COLLEGE	973.22	1.300688	49,693		49,693	27	49,719
NSD-SHERIFF DEPT NANTUCKET	7.16	0.009569	366		366	0	366
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.116514	4,451		4,451	2	4,454
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.030806	1,177		1,177	1	1,177
OCD- HOUSING & COMM DEV	114.09	0.152479	5,825		5,825	3	5,828
OHA-MASS OFC ON DISABILITY	5.81	0.007765	297		297	0	297
ORI-OF FOR REFUGEES AND IMMIGRANTS	13.12	0.017535	670		670	0	670
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.004745	181		181	0	181
PAR-PAROLE BRD	59.07	0.078946	3,016		3,016	2	3,018
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.067840	2,592		2,592	1	2,593
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.180491	6,896		6,896	4	6,899
PST-PEACE OFFICER STANDARDS	40.51	0.054141	2,068		2,068	1	2,069
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.642867	62,765		62,765	34	62,799
RCC-ROXBURY COMM COLLEGE	608.53	0.813288	31,072		31,072	17	31,088
REG- PROF LICENSURE	71.78	0.095932	3,665		3,665	2	3,667
RGT-BRD OF HIGHER ED	62.96	0.084145	3,215		3,215	2	3,216
SAO-ST AUDITORS OFC	204.82	0.273738	10,458		10,458	6	10,464
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.110407	4,218		4,218	2	4,220
SCA- CONSUMER AFFAIRS & BUS REG	21.44	0.028654	1,095		1,095	1	1,095
SDA-SHERIFFS DEPT ASSC	3.00	0.004009	153		153	0	153
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.322546	12,323		12,323	7	12,329
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.376860	14,398		14,398	8	14,405
SDD-SHERIFF DEPT DUKES	46.04	0.061531	2,351		2,351	1	2,352
SDE-SHERIFF DEPT ESSEX	559.06	0.747172	28,546		28,546	15	28,561
SDF-SHERIFF DEPT FRANKLIN	235.70	0.315008	12,035		12,035	6	12,041
SDH-SHERIFF DEPT HAMPDEN	1,507.13	2.014248	76,954		76,954	41	76,995
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.929628	35,516		35,516	19	35,535
SDN-SHERIFF DEPT NORFOLK	362.22	0.484099	18,495		18,495	10	18,505
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.982686	37,543		37,543	20	37,564
SDS-SHERIFF DEPT SUFFOLK	869.47	1.162028	44,395		44,395	24	44,419
SDW-SHERIFF DEPT WORCESTER	563.65	0.753306	28,780		28,780	15	28,795
SEA- BUSINESS & TECH	10.26	0.013712	524		524	0	524
SEC-SECRETARY OF ST	449.25	0.600413	22,939		22,939	12	22,951
SEN-SENATE	291.58	0.389691	14,888		14,888	8	14,896

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - STATE NON-CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.122261	4,671		4,671	2	4,673
SOR-SEX OFFENDER REGISTRY	54.57	0.072932	2,786		2,786	1	2,788
SRB-ST RECLAMATION BRD	115.58	0.154470	5,901		5,901	3	5,905
SSA-SALEM ST COLLEGE	2,066.09	2.761286	105,494		105,494	57	105,551
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.480471	56,561		56,561	30	56,592
SUF-SUFFOLK DISTRICT ATTY	269.68	0.360422	13,770		13,770	7	13,777
TAC- TELECOM & CABLE	9.84	0.013151	502		502	0	503
TRB-TEACHERS RETIREMENT BRD	93.97	0.125589	4,798		4,798	2	4,801
TRC-TRIAL COURT	6,691.74	8.943370	341,680		341,680	184	341,864
VET- VETERANS SVCS	42.96	0.057415	2,193		2,193	1	2,195
VWA-VICTIM & WITNESS ASSIST BRD	26.66	0.035631	1,361		1,361	1	1,362
WEL- TRANSITIONAL ASSIST	155.26	0.207502	7,928		7,928	4	7,932
WES-WESTERN DISTRICT ATTY	168.97	0.225825	8,628		8,628	5	8,632
WOR-WORCESTER ST COLLEGE	989.26	1.322125	50,512		50,512	27	50,539
WSC-WESTFIELD ST COLLEGE	996.28	1.331507	50,870		50,870	27	50,897
Grantee Total	69,607.75	93.029299	3,554,169		3,554,169	1,917	3,556,087
Schedule .4 Total for STATE NON-CIVIL SERVICE	74,823.47	100.000000	3,820,483		3,820,483	1,998	3,822,481

Allocation Basis: NUMBER OF FILLED NON-CIVIL SERVICE POSITIONS
Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - DIVERSITY & EQUAL OPP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	1.268895	13,293		13,293		13,293
ANF-EXEC OFC ADMIN & FIN	269.08	0.558428	5,850		5,850		5,850
BSB-BUR OF ST BLDGS	17.83	0.037003	388		388		388
CTR-THE COMPTROLLER	144.31	0.299490	3,137		3,137		3,137
DCR-CONSERVATION & REC	1,992.31	4.134691	43,316		43,316		43,316
HRD-HUMAN RESOURCES DIV	181.68	0.377045	3,950		3,950		3,950
OSD-OPERATIONAL SVCS	129.77	0.269315	2,821		2,821	2	2,824
POL- ST POLICE	3,091.85	6.416594	67,221		67,221	61	67,282
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.072325	758		758	1	758
Central Service Total	6,473.10	13.433786	140,734		140,734	64	140,798
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.031400	329		329	0	329
AGR-AG. RESOURCES	122.42	0.254061	2,662		2,662	2	2,664
ALA-ADMIN LAW APPEALS DIV	36.65	0.076061	797		797	1	797
ATB-APPELLATE TAX BRD	19.97	0.041444	434		434	0	435
CAD-COMM AGAINST DISCRIMINATION	83.60	0.173497	1,818		1,818	2	1,819
CDA-EMERGENCY MGMT AGENCY	108.46	0.225090	2,358		2,358	2	2,360
CHE-SOLDIERS' HOME IN MASS	328.54	0.681827	7,143		7,143	6	7,149
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.094448	989		989	1	990
CJT-MUN POLICE TRAIN COMM	771.99	1.602130	16,784		16,784	15	16,799
CME-CHIEF MEDICAL EXAMINER	170.03	0.352868	3,697		3,697	3	3,700
DAA-DISTRICT ATTY ASSC	9.80	0.020338	213		213	0	213
DFS- FIRE SVCS	516.18	1.071241	11,222		11,222	10	11,233
DMH- MENTAL HEALTH	3,535.52	7.337354	76,867		76,867	70	76,937
DMR- MENTAL RETARDATION	5,583.83	11.588266	121,403		121,403	116	121,519
DOB- BANKS	164.79	0.341993	3,583		3,583	3	3,586
DOC- CORRECTION	4,069.42	8.445370	88,475		88,475	80	88,555
DOE- EDUCATION	490.63	1.018217	10,667		10,667	10	10,677
DOI- INSURANCE	119.47	0.247939	2,597		2,597	2	2,600
DOR- REVENUE	1,454.34	3.018228	31,619		31,619	29	31,648
DOS- STANDARDS	21.10	0.043789	459		459	0	459
DOT-TRANSPORTATION	4,441.94	9.218470	96,574		96,574	87	96,662
DPH- PUBLIC HEALTH	3,186.87	6.613792	69,287		69,287	63	69,350
DPU- PUBLIC UTILITIES	199.67	0.414380	4,341		4,341	4	4,345
DSS- SOCIAL SERVICES	4,251.86	8.823992	92,442		92,442	84	92,525
DYS- YOUTH SERVICES	796.78	1.653578	17,323		17,323	16	17,339
EEC- EARLY EDU & CARE	298.08	0.618613	6,481		6,481	6	6,486
EED-EXEC ECON DEV	73.58	0.152702	1,600		1,600	1	1,601
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	4.336205	45,427		45,427	41	45,468
ELD- ELDER AFFAIRS	76.70	0.159177	1,668		1,668	1	1,669
ENE- ENERGY RESOURCES	71.72	0.148842	1,559		1,559	1	1,561
ENV-EXEC ENV AFFAIRS	375.05	0.778351	8,154		8,154	7	8,161
EOL- WORKFORCE DEV	1,253.72	2.601877	27,258		27,258	25	27,282
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.493409	5,169		5,169	5	5,174
EQE- ENV PROTECTION	818.39	1.698425	17,793		17,793	16	17,809
FWE- FISH AND GAME	350.65	0.727713	7,624		7,624	7	7,630
GIC-GROUP INSURANCE COMM	56.53	0.117318	1,229		1,229	1	1,230
HCF-HLTH CARE FIN & POLICY	174.74	0.362642	3,799		3,799	3	3,802
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.595494	6,238		6,238	6	6,244

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - DIVERSITY & EQUAL OPP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HPC-HEALTH POLICY COMM	74.56	0.154736	1,621		1,621	1	1,622
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.980695	10,274		10,274	9	10,283
LEG-JOINT LEG EXP	25.69	0.053315	559		559	0	559
LIB-GEORGE FINGOLD LIBRARY	14.02	0.029096	305		305	0	305
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.273051	2,861		2,861	2	2,863
MIL-MILITARY DIV	956.71	1.985484	20,800		20,800	19	20,819
MMP-MASS MKTING PARTNERSHIP	17.14	0.035571	373		373	0	373
OCD- HOUSING & COMM DEV	421.88	0.875538	9,172		9,172	8	9,180
OHA-MASS OFC ON DISABILITY	13.77	0.028577	299		299	0	300
ORI-OFB FOR REFUGEES AND IMMIGRANTS	22.73	0.047172	494		494	0	495
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.007367	77		77	0	77
PAR-PAROLE BRD	188.60	0.391406	4,100		4,100	4	4,104
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.105344	1,104		1,104	1	1,104
PST-PEACE OFFICER STANDARDS	40.51	0.084071	881		881	1	881
REG- PROF LICENSURE	257.52	0.534438	5,599		5,599	5	5,604
RGT-BRD OF HIGHER ED	62.96	0.130662	1,369		1,369	1	1,370
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.171443	1,796		1,796	2	1,798
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.053751	563		563	0	564
SEA- BUSINESS & TECH	10.26	0.021293	223		223	0	223
SOR-SEX OFFENDER REGISTRY	58.80	0.122029	1,278		1,278	1	1,279
SRB-ST RECLAMATION BRD	121.50	0.252152	2,642		2,642	2	2,644
VET- VETERANS SVCS	114.36	0.237334	2,486		2,486	2	2,488
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.059396	622		622	0	623
WEL- TRANSITIONAL ASSIST	1,807.79	3.751752	39,304		39,304	36	39,340
Grantee Total	41,712.12	86.566214	906,884		906,884	823	907,706
Schedule .4 Total for DIVERSITY & EQUAL OPP	48,185.22	100.000000	1,047,618		1,047,618	887	1,048,505

Allocation Basis: EMPLOYEES EX: HIGHED ED, JUD, LEG, CONS, DA, SHERIFF
Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - OFC EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	51.18	0.109218	3,050		3,050		3,050
BSB-BUR OF ST BLDGS	8.61	0.018374	513		513		513
CTR-THE COMPTROLLER	96.51	0.205952	5,751		5,751		5,751
DCR-CONSERVATION & REC	1,427.49	3.046264	85,072		85,072		85,072
HRD-HUMAN RESOURCES DIV	89.45	0.190886	5,331		5,331		5,331
OSD-OPERATIONAL SVCS	92.80	0.198035	5,530		5,530	5	5,535
POL- ST POLICE	2,899.74	6.188046	172,811		172,811	152	172,962
Central Service Total	4,665.78	9.956775	278,058		278,058	156	278,215
Grantee Department							
ADD-DEV DISABILITIES CNCL	7.98	0.017029	476		476	0	476
AGR-AG. RESOURCES	92.71	0.197843	5,525		5,525	5	5,530
ALA-ADMIN LAW APPEALS DIV	30.20	0.064447	1,800		1,800	1	1,801
ATB-APPELLATE TAX BRD	11.22	0.023943	669		669	1	669
CAD-COMM AGAINST DISCRIMINATION	70.82	0.151130	4,221		4,221	4	4,224
CDA-EMERGENCY MGMT AGENCY	78.85	0.168266	4,699		4,699	4	4,703
CHE-SOLDIERS' HOME IN MASS	316.96	0.676393	18,889		18,889	16	18,906
CHS-CRIM HISTORY SYSTEMS BRD	28.94	0.061758	1,725		1,725	1	1,726
CJT-MUN POLICE TRAIN COMM	25.53	0.054481	1,521		1,521	1	1,523
CME-CHIEF MEDICAL EXAMINER	121.77	0.259857	7,257		7,257	6	7,263
DFS- FIRE SVCS	71.28	0.152112	4,248		4,248	4	4,252
DMH- MENTAL HEALTH	3,289.47	7.019730	196,037		196,037	172	196,209
DMR- MENTAL RETARDATION	5,332.54	11.379642	317,794		317,794	279	318,073
DOB- BANKS	121.64	0.259580	7,249		7,249	6	7,255
DOC- CORRECTION	3,852.31	8.220831	229,579		229,579	202	229,781
DOE- EDUCATION	344.53	0.735227	20,532		20,532	18	20,550
DOI- INSURANCE	80.20	0.171147	4,780		4,780	4	4,784
DOR- REVENUE	1,268.51	2.707001	75,597		75,597	66	75,664
DOS- STANDARDS	18.03	0.038476	1,074		1,074	1	1,075
DOT-TRANSPORTATION	3,983.48	8.500747	237,397		237,397	208	237,605
DPH- PUBLIC HEALTH	2,827.74	6.034398	168,520		168,520	148	168,668
DPU- PUBLIC UTILITIES	155.95	0.332797	9,294		9,294	8	9,302
DSS- SOCIAL SERVICES	3,921.18	8.367799	233,684		233,684	205	233,889
DYS- YOUTH SERVICES	739.20	1.577453	44,053		44,053	39	44,091
EEC- EARLY EDU & CARE	225.66	0.481559	13,448		13,448	12	13,460
EED-EXEC ECON DEV	24.44	0.052155	1,456		1,456	1	1,458
EHS-EXEC HLTH & HUMAN SVCS	1,534.37	3.274346	91,441		91,441	80	91,521
ELD- ELDER AFFAIRS	40.43	0.086278	2,409		2,409	2	2,411
ENE- ENERGY RESOURCES	38.49	0.082138	2,294		2,294	2	2,296
ENV-EXEC ENV AFFAIRS	267.13	0.570055	15,920		15,920	14	15,933
EOL- WORKFORCE DEV	1,102.37	2.352458	65,696		65,696	58	65,754
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	144.25	0.307830	8,597		8,597	7	8,604
EQE- ENV PROTECTION	710.99	1.517253	42,372		42,372	37	42,409
FWE- FISH AND GAME	294.24	0.627908	17,535		17,535	15	17,551
GIC-GROUP INSURANCE COMM	40.07	0.085509	2,388		2,388	2	2,390
HCF-HLTH CARE FIN & POLICY	78.81	0.168181	4,697		4,697	4	4,701
HLY-SOLDIERS' HOME IN HOLYOKE	277.16	0.591460	16,517		16,517	14	16,532
HPC-HEALTH POLICY COMM	1.00	0.002134	60		60	0	60
IGO- INSPECTOR GENERAL	2.10	0.004481	125		125	0	125
ITD-INFORMATION TECHNOLOGY DIV	387.71	0.827373	23,106		23,106	20	23,126

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - OFC EMPLOYEE RELATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LEG-JOINT LEG EXP	24.69	0.052688	1,471		1,471	1	1,473
LIB-GEORGE FINGOLD LIBRARY	7.16	0.015279	427		427	0	427
MIL-MILITARY DIV	261.81	0.558703	15,603		15,603	14	15,616
MMP-MASS MKTING PARTNERSHIP	9.30	0.019846	554		554	0	555
MRC-MASS REHAB COMM	735.27	1.569066	43,819		43,819	38	43,857
OCD- HOUSING & COMM DEV	320.89	0.684779	19,123		19,123	17	19,140
OHA-MASS OFC ON DISABILITY	7.96	0.016987	474		474	0	475
ORI-OFc FOR REFUGEES AND IMMIGRANTS	15.03	0.032074	896		896	1	896
PAR-PAROLE BRD	169.63	0.361990	10,109		10,109	9	10,118
PLY-PLYMOUTH DISTRICT ATTY	7.60	0.016218	453		453	0	453
REG- PROF LICENSURE	212.38	0.453219	12,657		12,657	11	12,668
SCA- CONSUMER AFFAIRS & BUS REG	11.46	0.024456	683		683	1	683
SEA- BUSINESS & TECH	2.00	0.004268	119		119	0	119
SOR-SEX OFFENDER REGISTRY	42.86	0.091463	2,554		2,554	2	2,556
SRB-ST RECLAMATION BRD	4.98	0.010627	297		297	0	297
TRC-TRIAL COURT	6,658.13	14.208453	396,795		396,795	353	397,147
VET- VETERANS SVCS	76.83	0.163955	4,579		4,579	4	4,583
WEL- TRANSITIONAL ASSIST	1,666.33	3.555949	99,305		99,305	87	99,392
Grantee Total	42,194.57	90.043225	2,514,596		2,514,596	2,208	2,516,804
Schedule .4 Total for OFC EMPLOYEE RELATIONS	46,860.35	100.000000	2,792,654		2,792,654	2,364	2,795,019

Allocation Basis: AVG NUMBER OF BARGAINING EMPLOYEES
Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - MODERNIZATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	11,939		11,939		11,939
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	5,254		5,254		5,254
BSB-BUR OF ST BLDGS	17.83	0.017467	348		348		348
CSC-CIVIL SERVICE COMM	8.57	0.008396	167		167		167
CTR-THE COMPTROLLER	144.31	0.141374	2,818		2,818		2,818
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	7,392		7,392		7,392
DCR-CONSERVATION & REC	1,992.31	1.951771	38,903		38,903		38,903
HRD-HUMAN RESOURCES DIV	181.68	0.177983	3,548		3,548		3,548
OSD-OPERATIONAL SVCS	129.77	0.127129	2,534		2,534	7	2,541
POL- ST POLICE	3,091.85	3.028938	60,373		60,373	174	60,547
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	681		681	2	682
TRE-TREASURER	303.81	0.297628	5,932		5,932	17	5,949
Central Service Total	7,164.02	7.018249	139,888		139,888	199	140,088
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	295		295	1	296
AGR-AG. RESOURCES	122.42	0.119929	2,390		2,390	7	2,397
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	716		716	2	718
APC-APPEALS COURT	102.64	0.100552	2,004		2,004	6	2,010
ART-MASS CULTURAL CNCL	40.83	0.039999	797		797	2	799
ATB-APPELLATE TAX BRD	19.97	0.019564	390		390	1	391
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	616		616	2	618
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	8,841		8,841	25	8,866
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	1,231		1,231	3	1,235
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	46,693		46,693	134	46,827
BLC-BRD OF LIB COMMERS	22.10	0.021650	431		431	1	433
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	16,745		16,745	48	16,793
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	2,686		2,686	8	2,694
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	54,480		54,480	156	54,636
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	9,541		9,541	27	9,568
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	1,632		1,632	5	1,637
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	9,504		9,504	27	9,531
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	2,118		2,118	6	2,124
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	6,415		6,415	18	6,434
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	889		889	2	891
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	115		115	0	116
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	15,074		15,074	43	15,118
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	3,320		3,320	9	3,329
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	2,567		2,567	7	2,575
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	14,578		14,578	42	14,620
CPF-CAMPAIGN & POL FIN	18.25	0.017879	356		356	1	357
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	1,142		1,142	3	1,145
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	191		191	0	191
DAA-DISTRICT ATTY ASSC	9.80	0.009601	191		191	0	192
DAC-DISABLED PROTECTION COMM	120.99	0.118528	2,362		2,362	7	2,369
DFS- FIRE SVCS	516.18	0.505677	10,079		10,079	29	10,108
DMH- MENTAL HEALTH	3,535.52	3.463581	69,037		69,037	198	69,235
DMR- MENTAL RETARDATION	5,583.83	5.470213	109,033		109,033	313	109,347
DOB- BANKS	164.79	0.161437	3,218		3,218	9	3,227

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - MODERNIZATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	79,462		79,462	228	79,690
DOE- EDUCATION	490.63	0.480647	9,580		9,580	27	9,608
DOI- INSURANCE	119.47	0.117039	2,333		2,333	7	2,339
DOR- REVENUE	1,454.34	1.424748	28,398		28,398	82	28,480
DOS- STANDARDS	21.10	0.020671	412		412	1	413
DOT-TRANSPORTATION	4,441.94	4.351557	86,736		86,736	249	86,985
DPH- PUBLIC HEALTH	3,186.87	3.122025	62,229		62,229	179	62,407
DPU- PUBLIC UTILITIES	199.67	0.195607	3,899		3,899	11	3,910
DSS- SOCIAL SERVICES	4,251.86	4.165345	83,024		83,024	239	83,263
DYS- YOUTH SERVICES	796.78	0.780567	15,558		15,558	45	15,603
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	3,017		3,017	9	3,026
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	1,383		1,383	4	1,387
EEC- EARLY EDU & CARE	298.08	0.292015	5,820		5,820	17	5,837
EED-EXEC ECON DEV	73.58	0.072083	1,437		1,437	4	1,441
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	40,799		40,799	117	40,916
ELD- ELDER AFFAIRS	76.70	0.075139	1,498		1,498	4	1,502
ENE- ENERGY RESOURCES	71.72	0.070261	1,400		1,400	4	1,404
ENV-EXEC ENV AFFAIRS	375.05	0.367419	7,323		7,323	21	7,344
EOL- WORKFORCE DEV	1,253.72	1.228210	24,481		24,481	70	24,551
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	4,642		4,642	13	4,656
EQE- ENV PROTECTION	818.39	0.801738	15,980		15,980	46	16,026
ETH-ST ETHICS COMM	28.74	0.028155	561		561	2	563
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	35,661		35,661	103	35,763
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	27,593		27,593	79	27,672
FWE- FISH AND GAME	350.65	0.343515	6,847		6,847	20	6,867
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	5,944		5,944	17	5,961
GCN-GOVERNORS COUNCIL	7.00	0.006858	137		137	0	137
GIC-GROUP INSURANCE COMM	56.53	0.055380	1,104		1,104	3	1,107
GOV-GOVERNORS OFC	83.44	0.081742	1,629		1,629	5	1,634
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	15,814		15,814	45	15,859
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	3,412		3,412	10	3,422
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	5,603		5,603	16	5,619
HOU-HOUSE OF REPS	651.75	0.638488	12,726		12,726	37	12,763
HPC-HEALTH POLICY COMM	74.56	0.073043	1,456		1,456	4	1,460
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	4,301		4,301	12	4,313
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	12		12	0	12
IGO- INSPECTOR GENERAL	95.39	0.093449	1,863		1,863	5	1,868
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	9,227		9,227	26	9,254
LEG-JOINT LEG EXP	25.69	0.025167	502		502	1	503
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	274		274	1	274
LOT-LOTTERY COMM	377.18	0.369505	7,365		7,365	21	7,386
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	12,845		12,845	37	12,882
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	26,835		26,835	77	26,912
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	138,394		138,394	410	138,804
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	29,831		29,831	86	29,917
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	2,678		2,678	8	2,686
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	15,758		15,758	45	15,803
MCD-COMM FOR THE DEAF	57.19	0.056026	1,117		1,117	3	1,120
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	2,569		2,569	7	2,576

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - MODERNIZATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	443		443	1	444
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	3,459		3,459	10	3,469
MIL-MILITARY DIV	956.71	0.937243	18,681		18,681	54	18,735
MMA-MASS MARITIME ACADEMY	440.99	0.432017	8,611		8,611	25	8,636
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	335		335	1	336
MRC-MASS REHAB COMM	874.68	0.856882	17,080		17,080	49	17,129
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	14,500		14,500	42	14,542
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	11,941		11,941	34	11,975
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	13,394		13,394	38	13,433
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	2,533		2,533	7	2,540
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	4,621		4,621	13	4,634
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	19,004		19,004	55	19,058
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	140		140	0	140
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	1,702		1,702	5	1,707
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	450		450	1	451
OCD- HOUSING & COMM DEV	421.88	0.413296	8,238		8,238	24	8,261
OHA-MASS OFC ON DISABILITY	13.77	0.013490	269		269	1	270
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	444		444	1	445
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	69		69	0	69
PAR-PAROLE BRD	188.60	0.184762	3,683		3,683	10	3,693
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	991		991	3	994
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	2,637		2,637	7	2,644
PST-PEACE OFFICER STANDARDS	40.51	0.039686	791		791	2	793
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	24,003		24,003	69	24,072
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	11,882		11,882	34	11,917
REG- PROF LICENSURE	257.52	0.252280	5,028		5,028	14	5,043
RGT-BRD OF HIGHER ED	62.96	0.061679	1,229		1,229	3	1,233
SAO-ST AUDITORS OFC	204.82	0.200652	3,999		3,999	11	4,011
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	1,613		1,613	5	1,618
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	506		506	1	507
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	78		78	0	78
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	4,713		4,713	13	4,726
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	5,506		5,506	16	5,522
SDD-SHERIFF DEPT DUKES	46.04	0.045103	899		899	2	901
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	10,916		10,916	31	10,948
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	4,602		4,602	13	4,616
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	29,429		29,429	85	29,514
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	13,582		13,582	39	13,621
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	7,073		7,073	20	7,093
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	14,358		14,358	41	14,399
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	16,978		16,978	49	17,026
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	11,006		11,006	32	11,038
SEA- BUSINESS & TECH	10.26	0.010051	200		200	0	201
SEC-SECRETARY OF ST	449.25	0.440109	8,772		8,772	25	8,797
SEN-SENATE	291.58	0.285647	5,694		5,694	16	5,710

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - MODERNIZATION

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	1,786		1,786	5	1,791
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	1,148		1,148	3	1,151
SRB-ST RECLAMATION BRD	121.50	0.119028	2,372		2,372	7	2,379
SSA-SALEM ST COLLEGE	2,066.09	2.024050	40,344		40,344	116	40,460
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	21,630		21,630	62	21,692
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	5,266		5,266	15	5,281
TAC- TELECOM & CABLE	25.35	0.024834	495		495	1	496
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	2,225		2,225	6	2,232
TRC-TRIAL COURT	6,691.74	6.555579	130,667		130,667	376	131,042
VET- VETERANS SVCS	114.36	0.112033	2,233		2,233	6	2,239
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	559		559	2	560
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	35,300		35,300	101	35,401
WES-WESTERN DISTRICT ATTY	168.97	0.165532	3,299		3,299	9	3,309
WOR-WORCESTER ST COLLEGE	989.26	0.969131	19,317		19,317	55	19,372
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	19,454		19,454	56	19,510
Grantee Total	94,913.00	92.981751	1,853,327		1,853,327	5,328	1,858,655
Schedule .4 Total for MODERNIZATION	102,077.02	100.000000	1,993,216		1,993,216	5,527	1,998,743

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS

Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - CHARGEBACK

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	6,211		6,211		6,211
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	2,734		2,734		2,734
BSB-BUR OF ST BLDGS	17.83	0.017467	181		181		181
CSC-CIVIL SERVICE COMM	8.57	0.008396	87		87		87
CTR-THE COMPTROLLER	144.31	0.141374	1,466		1,466		1,466
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	3,846		3,846		3,846
DCR-CONSERVATION & REC	1,992.31	1.951771	20,240		20,240		20,240
HRD-HUMAN RESOURCES DIV	181.68	0.177983	1,846		1,846		1,846
OSD-OPERATIONAL SVCS	129.77	0.127129	1,318		1,318	4	1,322
POL- ST POLICE	3,091.85	3.028938	31,410		31,410	90	31,500
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	354		354	1	355
TRE-TREASURER	303.81	0.297628	3,086		3,086	9	3,095
Central Service Total	7,164.02	7.018249	72,779		72,779	104	72,883
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	154		154	0	154
AGR-AG. RESOURCES	122.42	0.119929	1,244		1,244	3	1,247
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	372		372	1	373
APC-APPEALS COURT	102.64	0.100552	1,043		1,043	3	1,046
ART-MASS CULTURAL CNCL	40.83	0.039999	415		415	1	416
ATB-APPELLATE TAX BRD	19.97	0.019564	203		203	1	203
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	320		320	1	321
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	4,600		4,600	13	4,613
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	641		641	2	642
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	24,292		24,292	70	24,362
BLC-BRD OF LIB COMMERS	22.10	0.021650	224		224	1	225
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	8,712		8,712	25	8,737
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	1,398		1,398	4	1,402
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	28,344		28,344	81	28,425
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	4,964		4,964	14	4,978
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	849		849	2	852
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	4,944		4,944	14	4,958
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	1,102		1,102	3	1,105
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	3,338		3,338	9	3,347
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	462		462	1	464
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	60		60	0	60
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	7,843		7,843	22	7,865
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	1,727		1,727	5	1,732
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	1,336		1,336	4	1,339
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	7,584		7,584	22	7,606
CPF-CAMPAIGN & POL FIN	18.25	0.017879	185		185	0	186
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	594		594	2	596
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	99		99	0	99
DAA-DISTRICT ATTY ASSC	9.80	0.009601	100		100	0	100
DAC-DISABLED PROTECTION COMM	120.99	0.118528	1,229		1,229	3	1,233
DFS- FIRE SVCS	516.18	0.505677	5,244		5,244	15	5,259
DMH- MENTAL HEALTH	3,535.52	3.463581	35,917		35,917	103	36,021
DMR- MENTAL RETARDATION	5,583.83	5.470213	56,726		56,726	163	56,889
DOB- BANKS	164.79	0.161437	1,674		1,674	5	1,679

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - CHARGEBACK

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	41,341		41,341	119	41,460
DOE- EDUCATION	490.63	0.480647	4,984		4,984	14	4,999
DOI- INSURANCE	119.47	0.117039	1,214		1,214	3	1,217
DOR- REVENUE	1,454.34	1.424748	14,775		14,775	42	14,817
DOS- STANDARDS	21.10	0.020671	214		214	1	215
DOT-TRANSPORTATION	4,441.94	4.351557	45,126		45,126	130	45,255
DPH- PUBLIC HEALTH	3,186.87	3.122025	32,375		32,375	93	32,468
DPU- PUBLIC UTILITIES	199.67	0.195607	2,028		2,028	6	2,034
DSS- SOCIAL SERVICES	4,251.86	4.165345	43,195		43,195	124	43,319
DYS- YOUTH SERVICES	796.78	0.780567	8,095		8,095	23	8,118
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	1,570		1,570	4	1,574
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	720		720	2	721
EEC- EARLY EDU & CARE	298.08	0.292015	3,028		3,028	9	3,037
EED-EXEC ECON DEV	73.58	0.072083	747		747	2	749
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	21,226		21,226	61	21,287
ELD- ELDER AFFAIRS	76.70	0.075139	779		779	2	781
ENE- ENERGY RESOURCES	71.72	0.070261	729		729	2	731
ENV-EXEC ENV AFFAIRS	375.05	0.367419	3,810		3,810	11	3,821
EOL- WORKFORCE DEV	1,253.72	1.228210	12,737		12,737	37	12,773
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	2,415		2,415	7	2,422
EQE- ENV PROTECTION	818.39	0.801738	8,314		8,314	24	8,338
ETH-ST ETHICS COMM	28.74	0.028155	292		292	1	293
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	18,553		18,553	53	18,606
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	14,355		14,355	41	14,397
FWE- FISH AND GAME	350.65	0.343515	3,562		3,562	10	3,572
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	3,092		3,092	9	3,101
GCN-GOVERNORS COUNCIL	7.00	0.006858	71		71	0	71
GIC-GROUP INSURANCE COMM	56.53	0.055380	574		574	2	576
GOV-GOVERNORS OFC	83.44	0.081742	848		848	2	850
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	8,227		8,227	24	8,251
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	1,775		1,775	5	1,780
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	2,915		2,915	8	2,923
HOU-HOUSE OF REPS	651.75	0.638488	6,621		6,621	19	6,640
HPC-HEALTH POLICY COMM	74.56	0.073043	757		757	2	759
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	2,238		2,238	6	2,244
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	6		6	0	6
IGO- INSPECTOR GENERAL	95.39	0.093449	969		969	3	972
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	4,801		4,801	14	4,814
LEG-JOINT LEG EXP	25.69	0.025167	261		261	1	262
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	142		142	0	143
LOT-LOTTERY COMM	377.18	0.369505	3,832		3,832	11	3,843
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	6,683		6,683	19	6,702
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	13,961		13,961	40	14,001
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	72,004		72,004	220	72,223
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	15,520		15,520	45	15,565
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	1,393		1,393	4	1,397
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	8,198		8,198	23	8,222
MCD-COMM FOR THE DEAF	57.19	0.056026	581		581	2	583
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	1,337		1,337	4	1,340

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - CHARGEBACK

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	230		230	1	231
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	1,800		1,800	5	1,805
MIL-MILITARY DIV	956.71	0.937243	9,719		9,719	28	9,747
MMA-MASS MARITIME ACADEMY	440.99	0.432017	4,480		4,480	13	4,493
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	174		174	0	175
MRC-MASS REHAB COMM	874.68	0.856882	8,886		8,886	25	8,911
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	7,544		7,544	22	7,566
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	6,213		6,213	18	6,230
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	6,969		6,969	20	6,989
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	1,318		1,318	4	1,322
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	2,404		2,404	7	2,411
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	9,887		9,887	28	9,915
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	73		73	0	73
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	886		886	2	888
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	234		234	1	235
OCD- HOUSING & COMM DEV	421.88	0.413296	4,286		4,286	12	4,298
OHA-MASS OFC ON DISABILITY	13.77	0.013490	140		140	0	140
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	231		231	1	231
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	36		36	0	36
PAR-PAROLE BRD	188.60	0.184762	1,916		1,916	5	1,921
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	516		516	1	517
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	1,372		1,372	4	1,376
PST-PEACE OFFICER STANDARDS	40.51	0.039686	412		412	1	413
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	12,488		12,488	36	12,524
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	6,182		6,182	18	6,200
REG- PROF LICENSURE	257.52	0.252280	2,616		2,616	7	2,624
RGT-BRD OF HIGHER ED	62.96	0.061679	640		640	2	641
SAO-ST AUDITORS OFC	204.82	0.200652	2,081		2,081	6	2,087
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	839		839	2	841
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	263		263	1	264
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	41		41	0	41
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	2,452		2,452	7	2,459
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	2,865		2,865	8	2,873
SDD-SHERIFF DEPT DUKES	46.04	0.045103	468		468	1	469
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	5,679		5,679	16	5,696
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	2,394		2,394	7	2,401
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	15,311		15,311	44	15,355
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	7,066		7,066	20	7,087
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	3,680		3,680	10	3,690
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	7,470		7,470	21	7,491
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	8,833		8,833	25	8,858
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	5,726		5,726	16	5,742
SEA- BUSINESS & TECH	10.26	0.010051	104		104	0	104
SEC-SECRETARY OF ST	449.25	0.440109	4,564		4,564	13	4,577
SEN-SENATE	291.58	0.285647	2,962		2,962	8	2,971

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - CHARGEBACK

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	929		929	3	932
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	597		597	2	599
SRB-ST RECLAMATION BRD	121.50	0.119028	1,234		1,234	3	1,238
SSA-SALEM ST COLLEGE	2,066.09	2.024050	20,989		20,989	60	21,050
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	11,254		11,254	32	11,286
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	2,740		2,740	8	2,747
TAC- TELECOM & CABLE	25.35	0.024834	257		257	1	258
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	1,158		1,158	3	1,161
TRC-TRIAL COURT	6,691.74	6.555579	67,981		67,981	195	68,177
VET- VETERANS SVCS	114.36	0.112033	1,162		1,162	3	1,165
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	291		291	1	292
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	18,365		18,365	53	18,418
WES-WESTERN DISTRICT ATTY	168.97	0.165532	1,717		1,717	5	1,721
WOR-WORCESTER ST COLLEGE	989.26	0.969131	10,050		10,050	29	10,079
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	10,121		10,121	29	10,150
Grantee Total	94,913.00	92.981751	964,223		964,223	2,772	966,996
Schedule .4 Total for CHARGEBACK	102,077.02	100.000000	1,037,002		1,037,002	2,876	1,039,878

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS

Allocation Source: FTE REPORT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV

Activity - WORKER'S COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	17,046		17,046		17,046
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	7,502		7,502		7,502
BSB-BUR OF ST BLDGS	17.83	0.017467	497		497		497
CSC-CIVIL SERVICE COMM	8.57	0.008396	239		239		239
CTR-THE COMPTROLLER	144.31	0.141374	4,023		4,023		4,023
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	10,553		10,553		10,553
DCR-CONSERVATION & REC	1,992.31	1.951771	55,544		55,544		55,544
HRD-HUMAN RESOURCES DIV	181.68	0.177983	5,065		5,065		5,065
OSD-OPERATIONAL SVCS	129.77	0.127129	3,618		3,618	10	3,628
POL- ST POLICE	3,091.85	3.028938	86,199		86,199	248	86,446
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	972		972	3	974
TRE-TREASURER	303.81	0.297628	8,470		8,470	24	8,494
Central Service Total	7,164.02	7.018249	199,728		199,728	285	200,013
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	422		422	1	423
AGR-AG. RESOURCES	122.42	0.119929	3,413		3,413	10	3,423
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	1,022		1,022	3	1,025
APC-APPEALS COURT	102.64	0.100552	2,862		2,862	8	2,870
ART-MASS CULTURAL CNCL	40.83	0.039999	1,138		1,138	3	1,141
ATB-APPELLATE TAX BRD	19.97	0.019564	557		557	2	558
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	880		880	2	882
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	12,623		12,623	36	12,659
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	1,758		1,758	5	1,763
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	66,666		66,666	192	66,857
BLC-BRD OF LIB COMMERS	22.10	0.021650	616		616	2	618
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	23,908		23,908	69	23,977
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	3,836		3,836	11	3,846
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	77,784		77,784	224	78,008
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	13,622		13,622	39	13,661
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	2,331		2,331	7	2,337
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	13,569		13,569	39	13,608
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	3,024		3,024	9	3,032
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	9,159		9,159	26	9,186
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	1,269		1,269	4	1,272
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	165		165	0	165
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	21,523		21,523	62	21,584
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	4,740		4,740	14	4,754
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	3,666		3,666	10	3,676
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	20,814		20,814	60	20,873
CPF-CAMPAIGN & POL FIN	18.25	0.017879	509		509	1	510
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	1,630		1,630	5	1,635
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	272		272	1	273
DAA-DISTRICT ATTY ASSC	9.80	0.009601	273		273	1	274
DAC-DISABLED PROTECTION COMM	120.99	0.118528	3,373		3,373	10	3,383
DFS- FIRE SVCS	516.18	0.505677	14,391		14,391	41	14,432
DMH- MENTAL HEALTH	3,535.52	3.463581	98,568		98,568	283	98,851
DMR- MENTAL RETARDATION	5,583.83	5.470213	155,673		155,673	448	155,121
DOB- BANKS	164.79	0.161437	4,594		4,594	13	4,607

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - WORKER'S COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	113,453		113,453	326	113,779
DOE- EDUCATION	490.63	0.480647	13,678		13,678	39	13,718
DOI- INSURANCE	119.47	0.117039	3,331		3,331	9	3,340
DOR- REVENUE	1,454.34	1.424748	40,546		40,546	117	40,663
DOS- STANDARDS	21.10	0.020671	588		588	2	590
DOT-TRANSPORTATION	4,441.94	4.351557	123,838		123,838	356	124,194
DPH- PUBLIC HEALTH	3,186.87	3.122025	88,848		88,848	255	89,103
DPU- PUBLIC UTILITIES	199.67	0.195607	5,567		5,567	16	5,582
DSS- SOCIAL SERVICES	4,251.86	4.165345	118,539		118,539	341	118,880
DYS- YOUTH SERVICES	796.78	0.780567	22,214		22,214	64	22,278
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	4,308		4,308	12	4,320
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	1,975		1,975	6	1,980
EEC- EARLY EDU & CARE	298.08	0.292015	8,310		8,310	24	8,334
EED-EXEC ECON DEV	73.58	0.072083	2,051		2,051	6	2,057
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	58,251		58,251	167	58,419
ELD- ELDER AFFAIRS	76.70	0.075139	2,138		2,138	6	2,144
ENE- ENERGY RESOURCES	71.72	0.070261	1,999		1,999	6	2,005
ENV-EXEC ENV AFFAIRS	375.05	0.367419	10,456		10,456	30	10,486
EOL- WORKFORCE DEV	1,253.72	1.228210	34,953		34,953	101	35,053
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	6,628		6,628	19	6,647
EQE- ENV PROTECTION	818.39	0.801738	22,816		22,816	66	22,882
ETH-ST ETHICS COMM	28.74	0.028155	801		801	2	803
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	50,915		50,915	146	51,061
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	39,396		39,396	113	39,509
FWE- FISH AND GAME	350.65	0.343515	9,776		9,776	28	9,804
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	8,487		8,487	24	8,511
GCN-GOVERNORS COUNCIL	7.00	0.006858	195		195	0	196
GIC-GROUP INSURANCE COMM	56.53	0.055380	1,576		1,576	4	1,580
GOV-GOVERNORS OFC	83.44	0.081742	2,326		2,326	7	2,333
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	22,578		22,578	65	22,643
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	4,872		4,872	14	4,885
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	8,000		8,000	23	8,023
HOU-HOUSE OF REPS	651.75	0.638488	18,170		18,170	52	18,222
HPC-HEALTH POLICY COMM	74.56	0.073043	2,079		2,079	6	2,085
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	6,141		6,141	18	6,159
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	17		17	0	17
IGO- INSPECTOR GENERAL	95.39	0.093449	2,659		2,659	8	2,667
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	13,174		13,174	38	13,212
LEG-JOINT LEG EXP	25.69	0.025167	716		716	2	718
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	391		391	1	392
LOT-LOTTERY COMM	377.18	0.369505	10,515		10,515	30	10,546
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	18,340		18,340	53	18,393
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	38,313		38,313	110	38,424
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	197,591		197,591	580	198,171
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	42,592		42,592	122	42,714
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	3,824		3,824	11	3,834
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	22,499		22,499	65	22,564
MCD-COMM FOR THE DEAF	57.19	0.056026	1,594		1,594	5	1,599
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	3,668		3,668	10	3,678

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - WORKER'S COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	633		633	2	634
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	4,939		4,939	14	4,953
MIL-MILITARY DIV	956.71	0.937243	26,672		26,672	77	26,749
MMA-MASS MARITIME ACADEMY	440.99	0.432017	12,294		12,294	35	12,330
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	478		478	1	479
MRC-MASS REHAB COMM	874.68	0.856882	24,385		24,385	70	24,456
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	20,703		20,703	59	20,762
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	17,049		17,049	49	17,098
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	19,124		19,124	55	19,179
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	3,617		3,617	10	3,627
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	6,597		6,597	19	6,616
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	27,133		27,133	78	27,211
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	200		200	0	200
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	2,430		2,430	7	2,437
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	643		643	2	644
OCD- HOUSING & COMM DEV	421.88	0.413296	11,762		11,762	34	11,795
OHA-MASS OFC ON DISABILITY	13.77	0.013490	384		384	1	385
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	634		634	2	635
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	99		99	0	99
PAR-PAROLE BRD	188.60	0.184762	5,258		5,258	15	5,273
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	1,415		1,415	4	1,419
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	3,765		3,765	11	3,776
PST-PEACE OFFICER STANDARDS	40.51	0.039686	1,129		1,129	3	1,133
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	34,271		34,271	99	34,369
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	16,965		16,965	49	17,014
REG- PROF LICENSURE	257.52	0.252280	7,179		7,179	21	7,200
RGT-BRD OF HIGHER ED	62.96	0.061679	1,755		1,755	5	1,760
SAO-ST AUDITORS OFC	204.82	0.200652	5,710		5,710	16	5,727
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	2,303		2,303	7	2,310
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	722		722	2	724
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	112		112	0	112
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	6,728		6,728	19	6,748
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	7,861		7,861	23	7,884
SDD-SHERIFF DEPT DUKES	46.04	0.045103	1,284		1,284	4	1,287
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	15,586		15,586	45	15,631
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	6,571		6,571	19	6,590
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	42,018		42,018	121	42,139
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	19,392		19,392	56	19,448
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	10,098		10,098	29	10,127
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	20,499		20,499	59	20,558
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	24,240		24,240	70	24,310
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	15,714		15,714	45	15,759
SEA- BUSINESS & TECH	10.26	0.010051	286		286	1	287
SEC-SECRETARY OF ST	449.25	0.440109	12,525		12,525	36	12,561
SEN-SENATE	291.58	0.285647	8,129		8,129	23	8,152

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department HRD-HUMAN RESOURCES DIV**

Activity - WORKER'S COMP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	2,550		2,550	7	2,558
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	1,639		1,639	5	1,644
SRB-ST RECLAMATION BRD	121.50	0.119028	3,387		3,387	10	3,397
SSA-SALEM ST COLLEGE	2,066.09	2.024050	57,601		57,601	166	57,767
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	30,883		30,883	89	30,972
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	7,519		7,519	22	7,540
TAC- TELECOM & CABLE	25.35	0.024834	707		707	2	709
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	3,177		3,177	9	3,186
TRC-TRIAL COURT	6,691.74	6.555579	186,561		186,561	536	187,097
VET- VETERANS SVCS	114.36	0.112033	3,188		3,188	9	3,197
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	798		798	2	800
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	50,400		50,400	145	50,545
WES-WESTERN DISTRICT ATTY	168.97	0.165532	4,711		4,711	13	4,724
WOR-WORCESTER ST COLLEGE	989.26	0.969131	27,580		27,580	79	27,659
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	27,776		27,776	80	27,855
Grantee Total	94,913.00	92.981751	2,646,109		2,646,109	7,609	2,653,718
Schedule .4 Total for WORKER'S COMP	102,077.02	100.000000	2,845,837		2,845,837	7,894	2,853,731

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS

Allocation Source: FTE REPORT

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	Total	STATE CIVIL SERVICE	STATE NON-CIVIL SERVICE	DIVERSITY & EQUAL OPP	OFC EMPLOYEE RELATIONS
Central Service Department					
AGO-ATTY GENERAL OFC	82,759	0	31,219	13,293	3,050
ANF-EXEC OFC ADMIN & FIN	29,516	3,930	4,247	5,850	0
BSB-BUR OF ST BLDGS	2,569	189	453	388	513
CSC-CIVIL SERVICE COMM	931	0	438	0	0
CTR-THE COMPTROLLER	23,295	897	5,202	3,137	5,751
DCP-CAP ASSET MGMT/MAINT	33,809	5,164	6,855	0	0
DCR-CONSERVATION & REC	321,384	16,543	61,766	43,316	85,072
HRD-HUMAN RESOURCES DIV	27,274	1,230	6,305	3,950	5,331
OSD-OPERATIONAL SVCS	20,415	1,460	3,104	2,824	5,535
POL- ST POLICE	561,139	11,000	131,401	67,282	172,962
SDO-SUPPLIER DIVERSITY OFFICE	4,173	267	1,136	758	0
TRE-TREASURER	32,326	518	14,269	0	0
Central Service Total	1,139,589	41,198	266,395	140,798	278,215
Grantee Department					
ADD-DEV DISABILITIES CNCL	2,287	116	493	329	476
AGR-AG. RESOURCES	18,739	1,963	1,516	2,664	5,530
ALA-ADMIN LAW APPEALS DIV	6,407	127	1,566	797	1,801
APC-APPEALS COURT	11,168	0	5,243	0	0
ART-MASS CULTURAL CNCL	4,413	21	2,035	0	0
ATB-APPELLATE TAX BRD	3,216	42	918	435	669
BBE-BRD OF BAR EXAMINERS	3,433	0	1,612	0	0
BCC-BERKSHIRE COMM COLLEGE	49,269	0	23,131	0	0
BER-BERKSHIRE DISTRICT ATTY	6,862	0	3,221	0	0
BHC-BUNKER HILL COMM COLLEGE	260,208	0	122,162	0	0
BLC-BRD OF LIB COMMERS	2,404	0	1,129	0	0
BRC-BRISTOL COMM COLLEGE	93,317	0	43,811	0	0
BRI-BRISTOL DISTRICT ATTY	14,971	0	7,029	0	0
BSC-BRIDGewater ST COLLEGE	303,604	0	142,535	0	0
BSD-SHERIFF DEPT BRISTOL	53,169	0	24,962	0	0
CAD-COMM AGAINST DISCRIMINATION	13,988	814	2,304	1,819	4,224
CCC-CAPE COD COMM COLLEGE	52,961	0	24,864	0	0
CDA-EMERGENCY MGMT AGENCY	16,463	1,698	1,441	2,360	4,703
CHE-SOLDIERS' HOME IN MASS	58,995	1,988	11,986	7,149	18,906
CHS-CRIM HISTORY SYSTEMS BRD	7,249	296	1,610	990	1,726
CJC-COMM ON JUDICIAL CONDUCT	643	0	302	0	0
CJT-MUN POLICE TRAIN COMM	101,590	522	38,180	16,799	1,523
CME-CHIEF MEDICAL EXAMINER	25,862	2,548	2,535	3,700	7,263
CNB- CANNABIS CONTROL COMMISSION	14,187	85	6,512	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	81,239	0	38,140	0	0
CPF-CAMPAIGN & POL FIN	1,986	0	932	0	0
CPI-CAPE & ISLANDS DISTRICT ATTY	6,362	0	2,987	0	0
CSW-COMM ON STATUS OF WOMEN	1,062	0	499	0	0
DAA-DISTRICT ATTY ASSC	1,279	0	501	213	0
DAC-DISABLED PROTECTION COMM	12,728	309	5,435	0	0
DFS- FIRE SVCS	69,584	1,463	22,838	11,233	4,252
DMH- MENTAL HEALTH	608,008	35,266	95,489	76,937	196,209
DMR- MENTAL RETARDATION	994,899	36,998	195,953	121,519	318,073
DOB- BANKS	28,402	262	7,786	3,586	7,255
DOC- CORRECTION	648,344	79,788	15,290	88,555	229,781

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	Total	STATE CIVIL SERVICE	STATE NON-CIVIL SERVICE	DIVERSITY & EQUAL OPP	OFC EMPLOYEE RELATIONS
DOE- EDUCATION	82,705	1,351	21,804	10,677	20,550
DOI- INSURANCE	19,546	592	4,675	2,600	4,784
DOR- REVENUE	231,443	24,135	16,038	31,648	75,664
DOS- STANDARDS	3,320	360	208	459	1,075
DOT-TRANSPORTATION	752,791	45,855	116,235	96,662	237,605
DPH- PUBLIC HEALTH	532,642	36,892	73,753	69,350	168,668
DPU- PUBLIC UTILITIES	31,430	2,789	3,467	4,345	9,302
DSS- SOCIAL SERVICES	675,458	80,377	23,205	92,525	233,889
DYS- YOUTH SERVICES	126,266	15,465	3,373	17,339	44,091
EAS-EASTERN DISTRICT ATTY	16,815	0	7,894	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	6,670	733	1,848	0	0
EEC- EARLY EDU & CARE	47,416	3,512	6,750	6,486	13,460
EED-EXEC ECON DEV	10,918	104	3,508	1,601	1,458
EHS-EXEC HLTH & HUMAN SVCS	324,471	28,207	38,652	45,468	91,521
ELD- ELDER AFFAIRS	11,414	715	2,192	1,669	2,411
ENE- ENERGY RESOURCES	11,140	368	2,776	1,561	2,296
ENV-EXEC ENV AFFAIRS	58,719	4,376	8,596	8,161	15,933
EOL- WORKFORCE DEV	202,945	18,754	18,778	27,282	65,754
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	36,169	2,461	6,205	5,174	8,604
EQE- ENV PROTECTION	129,189	14,203	7,523	17,809	42,409
ETH-ST ETHICS COMM	3,127	0	1,468	0	0
FRC-FRAMINGHAM ST COLLEGE	198,730	0	93,299	0	0
FSC-FITCHBURG ST COLLEGE	153,768	0	72,191	0	0
FWE- FISH AND GAME	54,873	5,986	3,464	7,630	17,551
GCC-GREENFIELD COMM COLLEGE	33,125	0	15,551	0	0
GCN-GOVERNORS COUNCIL	761	0	357	0	0
GIC-GROUP INSURANCE COMM	8,673	776	1,013	1,230	2,390
GOV-GOVERNORS OFC	9,079	0	4,263	0	0
HCC-HOLYOKE COMM COLLEGE	88,126	0	41,373	0	0
HCF-HLTH CARE FIN & POLICY	25,305	1,564	5,151	3,802	4,701
HLY-SOLDIERS' HOME IN HOLYOKE	52,229	1,252	11,637	6,244	16,532
HOU-HOUSE OF REPS	70,922	0	33,296	0	0
HPC-HEALTH POLICY COMM	9,765	21	3,758	1,622	60
HSD-SHERIFF DEPT HAMPSHIRE	23,969	0	11,253	0	0
HST-HLTH CARE SECURITY TRUST	65	0	31	0	0
IGO- INSPECTOR GENERAL	10,505	0	4,873	0	125
ITD-INFORMATION TECHNOLOGY DIV	78,632	4,383	13,559	10,283	23,126
LEG-JOINT LEG EXP	4,827	0	1,312	559	1,473
LIB-GEORGE FINGOLD LIBRARY	2,168	63	563	305	427
LOT-LOTTERY COMM	41,043	0	19,269	0	0
MAS-MASSASOIT COMM COLLEGE	71,584	0	33,607	0	0
MBC-MASS BAY COMM COLLEGE	149,544	0	70,207	0	0
MBT-MASS BAY TRANSPORTATION AUTHORITY	765,204	4,301	351,704	0	0
MCA-MASS COLLEGE OF ART	166,243	0	78,047	0	0
MCB-MASS COMM FOR THE BLIND	11,569	2,373	1,279	0	0
MCC-MIDDLESEX COMM COLLEGE	87,817	0	41,228	0	0
MCD-COMM FOR THE DEAF	6,133	63	2,768	0	0
MGC-MASSACHUSETTS GAMING COMMISSION	17,180	0	6,721	2,863	0
MHL-MENTAL HLTH LEGAL ADVISORS	2,469	0	1,159	0	0
MID-WORCESTER (MIDDLE) DISTRICT ATTY	19,278	0	9,051	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	Total	STATE CIVIL SERVICE	STATE NON-CIVIL SERVICE	DIVERSITY & EQUAL OPP	OFC EMPLOYEE RELATIONS
MIL-MILITARY DIV	136,730	2,695	42,369	20,819	15,616
MMA-MASS MARITIME ACADEMY	47,987	0	22,529	0	0
MMP-MASS MKTING PARTNERSHIP	2,792	0	876	373	555
MRC-MASS REHAB COMM	117,338	15,346	7,639	0	43,857
MWC-MT WACHUSETT COMM COLLEGE	80,806	0	37,936	0	0
NAC-MASS COLLEGE OF LIBERAL ARTS	66,545	0	31,241	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	74,644	0	35,044	0	0
NFK-NORFOLK DISTRICT ATTY	14,116	0	6,627	0	0
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	25,750	0	12,089	0	0
NSC-NORTH SHORE COMM COLLEGE	105,903	0	49,719	0	0
NSD-SHERIFF DEPT NANTUCKET	779	0	366	0	0
NWD-NORTHWESTERN DISTRICT ATTY	9,486	0	4,454	0	0
OCA-OFFICE OF CHILD ADVOCATE	2,508	0	1,177	0	0
OCD- HOUSING & COMM DEV	65,018	6,514	5,828	9,180	19,140
OHA-MASS OFC ON DISABILITY	2,034	168	297	300	475
ORI-OFC FOR REFUGEES AND IMMIGRANTS	3,576	203	670	495	896
OVA - OFFICE OF THE VETERAN ADVOCATE	463	0	181	77	0
PAR-PAROLE BRD	30,868	2,741	3,018	4,104	10,118
PER-PUBLIC EMPLOYEE RETIRE ADMIN	6,628	0	2,593	1,104	0
PLY-PLYMOUTH DISTRICT ATTY	15,149	0	6,899	0	453
PST-PEACE OFFICER STANDARDS	5,289	0	2,069	881	0
QCC-QUINSIGAMOND COMM COLLEGE	133,764	0	62,799	0	0
RCC-ROXBURY COMM COLLEGE	66,219	0	31,088	0	0
REG- PROF LICENSURE	40,736	3,931	3,667	5,604	12,668
RGT-BRD OF HIGHER ED	8,221	0	3,216	1,370	0
SAO-ST AUDITORS OFC	22,288	0	10,464	0	0
SBA- SMALL BUSINESS ADMINISTRATION	10,786	0	4,220	1,798	0
SCA- CONSUMER AFFAIRS & BUS REG	3,931	94	1,095	564	683
SDA-SHERIFFS DEPT ASSC	405	21	153	0	0
SDB-SHERIFF DEPT BERKSHIRE	26,262	0	12,329	0	0
SDC-SHERIFF DEPT BARNSTABLE	30,684	0	14,405	0	0
SDD-SHERIFF DEPT DUKES	5,009	0	2,352	0	0
SDE-SHERIFF DEPT ESSEX	60,835	0	28,561	0	0
SDF-SHERIFF DEPT FRANKLIN	25,648	0	12,041	0	0
SDH-SHERIFF DEPT HAMPDEN	164,003	0	76,995	0	0
SDM-SHERIFF DEPT MIDDLESEX	75,691	0	35,535	0	0
SDN-SHERIFF DEPT NORFOLK	39,416	0	18,505	0	0
SDP-SHERIFF DEPT PLYMOUTH	80,011	0	37,564	0	0
SDS-SHERIFF DEPT SUFFOLK	94,613	0	44,419	0	0
SDW-SHERIFF DEPT WORCESTER	61,335	0	28,795	0	0
SEA- BUSINESS & TECH	1,458	0	524	223	119
SEC-SECRETARY OF ST	48,886	0	22,951	0	0
SEN-SENATE	31,729	0	14,896	0	0
SJC-SUPREME JUDICIAL COURT	9,954	0	4,673	0	0
SOR-SEX OFFENDER REGISTRY	10,107	89	2,788	1,279	2,556
SRB-ST RECLAMATION BRD	15,984	125	5,905	2,644	297
SSA-SALEM ST COLLEGE	224,827	0	105,551	0	0

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	Total	STATE CIVIL SERVICE	STATE NON-CIVIL SERVICE	DIVERSITY & EQUAL OPP	OFC EMPLOYEE RELATIONS
STC-SPRINGFIELD TECH COMM COLLEGE	120,542	0	56,592	0	0
SUF-SUFFOLK DISTRICT ATTY	29,345	0	13,777	0	0
TAC- TELECOM & CABLE	2,294	328	503	0	0
TRB-TEACHERS RETIREMENT BRD	11,803	423	4,801	0	0
TRC-TRIAL COURT	1,125,328	0	341,864	0	397,147
VET- VETERANS SVCS	17,378	1,511	2,195	2,488	4,583
VWA-VICTIM & WITNESS ASSIST BRD	3,678	41	1,362	623	0
WEL- TRANSITIONAL ASSIST	286,001	34,973	7,932	39,340	99,392
WES-WESTERN DISTRICT ATTY	18,386	0	8,632	0	0
WOR-WORCESTER ST COLLEGE	107,649	0	50,539	0	0
WSC-WESTFIELD ST COLLEGE	108,413	0	50,897	0	0
Grantee Total	12,995,508	535,543	3,556,087	907,706	2,516,804
Direct Bill	0	0	0	0	0
Total	14,135,097	576,741	3,822,481	1,048,505	2,795,019

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	MODERNIZATION	CHARGEBACK	WORKER'S COMP
Central Service Department			
AGO-ATTY GENERAL OFC	11,939	6,211	17,046
ANF-EXEC OFC ADMIN & FIN	5,254	2,734	7,502
BSB-BUR OF ST BLDGS	348	181	497
CSC-CIVIL SERVICE COMM	167	87	239
CTR-THE COMPTROLLER	2,818	1,466	4,023
DCP-CAP ASSET MGMT/MAINT	7,392	3,846	10,553
DCR-CONSERVATION & REC	38,903	20,240	55,544
HRD-HUMAN RESOURCES DIV	3,548	1,846	5,065
OSD-OPERATIONAL SVCS	2,541	1,322	3,628
POL- ST POLICE	60,547	31,500	86,446
SDO-SUPPLIER DIVERSITY OFFICE	682	355	974
TRE-TREASURER	5,949	3,095	8,494
Central Service Total	140,088	72,883	200,013
Grantee Department			
ADD-DEV DISABILITIES CNCL	296	154	423
AGR-AG. RESOURCES	2,397	1,247	3,423
ALA-ADMIN LAW APPEALS DIV	718	373	1,025
APC-APPEALS COURT	2,010	1,046	2,870
ART-MASS CULTURAL CNCL	799	416	1,141
ATB-APPELLATE TAX BRD	391	203	558
BBE-BRD OF BAR EXAMINERS	618	321	882
BCC-BERKSHIRE COMM COLLEGE	8,866	4,613	12,659
BER-BERKSHIRE DISTRICT ATTY	1,235	642	1,763
BHC-BUNKER HILL COMM COLLEGE	46,827	24,362	66,857
BLC-BRD OF LIB COMMERS	433	225	618
BRC-BRISTOL COMM COLLEGE	16,793	8,737	23,977
BRI-BRISTOL DISTRICT ATTY	2,694	1,402	3,846
BSC-BRIDGEGWATER ST COLLEGE	54,636	28,425	78,008
BSD-SHERIFF DEPT BRISTOL	9,568	4,978	13,661
CAD-COMM AGAINST DISCRIMINATION	1,637	852	2,337
CCC-CAPE COD COMM COLLEGE	9,531	4,958	13,608
CDA-EMERGENCY MGMT AGENCY	2,124	1,105	3,032
CHE-SOLDIERS' HOME IN MASS	6,434	3,347	9,186
CHS-CRIM HISTORY SYSTEMS BRD	891	464	1,272
CJC-COMM ON JUDICIAL CONDUCT	116	60	165
CJT-MUN POLICE TRAIN COMM	15,118	7,865	21,584
CME-CHIEF MEDICAL EXAMINER	3,329	1,732	4,754
CNB- CANNABIS CONTROL COMMISSION	2,575	1,339	3,676
CPC-COMMI FOR PUBLIC COUNSEL SVCS	14,620	7,606	20,873
CPF-CAMPAIGN & POL FIN	357	186	510
CPI-CAPE & ISLANDS DISTRICT ATTY	1,145	596	1,635
CSW-COMM ON STATUS OF WOMEN	191	99	273
DAA-DISTRICT ATTY ASSC	192	100	274
DAC-DISABLED PROTECTION COMM	2,369	1,233	3,383
DFS- FIRE SVCS	10,108	5,259	14,432
DMH- MENTAL HEALTH	69,235	36,021	98,851
DMR- MENTAL RETARDATION	109,347	56,889	156,121
DOB- BANKS	3,227	1,679	4,607
DOC- CORRECTION	79,690	41,460	113,779

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	MODERNIZATION	CHARGEBACK	WORKER'S COMP
DOE- EDUCATION	9,608	4,999	13,718
DOI- INSURANCE	2,339	1,217	3,340
DOR- REVENUE	28,480	14,817	40,663
DOS- STANDARDS	413	215	590
DOT-TRANSPORTATION	86,985	45,255	124,194
DPH- PUBLIC HEALTH	62,407	32,468	89,103
DPU- PUBLIC UTILITIES	3,910	2,034	5,582
DSS- SOCIAL SERVICES	83,263	43,319	118,880
DYS- YOUTH SERVICES	15,603	8,118	22,278
EAS-EASTERN DISTRICT ATTY	3,026	1,574	4,320
EDU-EXECUTIVE OFFICE OF EDUCATION	1,387	721	1,980
EEC- EARLY EDU & CARE	5,837	3,037	8,334
EED-EXEC ECON DEV	1,441	749	2,057
EHS-EXEC HLTH & HUMAN SVCS	40,916	21,287	58,419
ELD- ELDER AFFAIRS	1,502	781	2,144
ENE- ENERGY RESOURCES	1,404	731	2,005
ENV-EXEC ENV AFFAIRS	7,344	3,821	10,486
EOL- WORKFORCE DEV	24,551	12,773	35,053
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	4,656	2,422	6,647
EQE- ENV PROTECTION	16,026	8,338	22,882
ETH-ST ETHICS COMM	563	293	803
FRC-FRAMINGHAM ST COLLEGE	35,763	18,606	51,061
FSC-FITCHBURG ST COLLEGE	27,672	14,397	39,509
FWE- FISH AND GAME	6,867	3,572	9,804
GCC-GREENFIELD COMM COLLEGE	5,961	3,101	8,511
GCN-GOVERNORS COUNCIL	137	71	196
GIC-GROUP INSURANCE COMM	1,107	576	1,580
GOV-GOVERNORS OFC	1,634	850	2,333
HCC-HOLYOKE COMM COLLEGE	15,859	8,251	22,643
HCF-HLTH CARE FIN & POLICY	3,422	1,780	4,885
HLY-SOLDIERS' HOME IN HOLYOKE	5,619	2,923	8,023
HOU-HOUSE OF REPS	12,763	6,640	18,222
HPC-HEALTH POLICY COMM	1,460	759	2,085
HSD-SHERIFF DEPT HAMPSHIRE	4,313	2,244	6,159
HST-HLTH CARE SECURITY TRUST	12	6	17
IGO- INSPECTOR GENERAL	1,868	972	2,667
ITD-INFORMATION TECHNOLOGY DIV	9,254	4,814	13,212
LEG-JOINT LEG EXP	503	262	718
LIB-GEORGE FINGOLD LIBRARY	274	143	392
LOT-LOTTERY COMM	7,386	3,843	10,546
MAS-MASSASOIT COMM COLLEGE	12,882	6,702	18,393
MBC-MASS BAY COMM COLLEGE	26,912	14,001	38,424
MBT-MASS BAY TRANSPORTATION AUTHORITY	138,804	72,223	198,171
MCA-MASS COLLEGE OF ART	29,917	15,565	42,714
MCB-MASS COMM FOR THE BLIND	2,686	1,397	3,834
MCC-MIDDLESEX COMM COLLEGE	15,803	8,222	22,564
MCD-COMM FOR THE DEAF	1,120	583	1,599
MGC-MASSACHUSETTS GAMING COMMISSION	2,576	1,340	3,678
MHL-MENTAL HLTH LEGAL ADVISORS	444	231	634
MID-WORCESTER (MIDDLE) DISTRICT ATTY	3,469	1,805	4,953

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV

Receiving Department	MODERNIZATION	CHARGEBACK	WORKER'S COMP
MIL-MILITARY DIV	18,735	9,747	26,749
MMA-MASS MARITIME ACADEMY	8,636	4,493	12,330
MMP-MASS MKTING PARTNERSHIP	336	175	479
MRC-MASS REHAB COMM	17,129	8,911	24,456
MWC-MT WACHUSETT COMM COLLEGE	14,542	7,566	20,762
NAC-MASS COLLEGE OF LIBERAL ARTS	11,975	6,230	17,098
NEC-NORTHERN ESSEX COMM COLLEGE	13,433	6,989	19,179
NFK-NORFOLK DISTRICT ATTY	2,540	1,322	3,627
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	4,634	2,411	6,616
NSC-NORTH SHORE COMM COLLEGE	19,058	9,915	27,211
NSD-SHERIFF DEPT NANTUCKET	140	73	200
NWD-NORTHWESTERN DISTRICT ATTY	1,707	888	2,437
OCA-OFFICE OF CHILD ADVOCATE	451	235	644
OCD- HOUSING & COMM DEV	8,261	4,298	11,795
OHA-MASS OFC ON DISABILITY	270	140	385
ORI-OF FOR REFUGEES AND IMMIGRANTS	445	231	635
OVA - OFFICE OF THE VETERAN ADVOCATE	69	36	99
PAR-PAROLE BRD	3,693	1,921	5,273
PER-PUBLIC EMPLOYEE RETIRE ADMIN	994	517	1,419
PLY-PLYMOUTH DISTRICT ATTY	2,644	1,376	3,776
PST-PEACE OFFICER STANDARDS	793	413	1,133
QCC-QUINSIGAMOND COMM COLLEGE	24,072	12,524	34,369
RCC-ROXBURY COMM COLLEGE	11,917	6,200	17,014
REG- PROF LICENSURE	5,043	2,624	7,200
RGT-BRD OF HIGHER ED	1,233	641	1,760
SAO-ST AUDITORS OFC	4,011	2,087	5,727
SBA- SMALL BUSINESS ADMINISTRATION	1,618	841	2,310
SCA- CONSUMER AFFAIRS & BUS REG	507	264	724
SDA-SHERIFFS DEPT ASSC	78	41	112
SDB-SHERIFF DEPT BERKSHIRE	4,726	2,459	6,748
SDC-SHERIFF DEPT BARNSTABLE	5,522	2,873	7,884
SDD-SHERIFF DEPT DUKES	901	469	1,287
SDE-SHERIFF DEPT ESSEX	10,948	5,696	15,631
SDF-SHERIFF DEPT FRANKLIN	4,616	2,401	6,590
SDH-SHERIFF DEPT HAMPDEN	29,514	15,355	42,139
SDM-SHERIFF DEPT MIDDLESEX	13,621	7,087	19,448
SDN-SHERIFF DEPT NORFOLK	7,093	3,690	10,127
SDP-SHERIFF DEPT PLYMOUTH	14,399	7,491	20,558
SDS-SHERIFF DEPT SUFFOLK	17,026	8,858	24,310
SDW-SHERIFF DEPT WORCESTER	11,038	5,742	15,759
SEA- BUSINESS & TECH	201	104	287
SEC-SECRETARY OF ST	8,797	4,577	12,561
SEN-SENATE	5,710	2,971	8,152
SJC-SUPREME JUDICIAL COURT	1,791	932	2,558
SOR-SEX OFFENDER REGISTRY	1,151	599	1,644
SRB-ST RECLAMATION BRD	2,379	1,238	3,397
SSA-SALEM ST COLLEGE	40,460	21,050	57,767

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department HRD-HUMAN RESOURCES DIV**

Receiving Department	MODERNIZATION	CHARGEBACK	WORKER'S COMP
STC-SPRINGFIELD TECH COMM COLLEGE	21,692	11,286	30,972
SUF-SUFFOLK DISTRICT ATTY	5,281	2,747	7,540
TAC- TELECOM & CABLE	496	258	709
TRB-TEACHERS RETIREMENT BRD	2,232	1,161	3,186
TRC-TRIAL COURT	131,042	68,177	187,097
VET- VETERANS SVCS	2,239	1,165	3,197
VWA-VICTIM & WITNESS ASSIST BRD	560	292	800
WEL- TRANSITIONAL ASSIST	35,401	18,418	50,545
WES-WESTERN DISTRICT ATTY	3,309	1,721	4,724
WOR-WORCESTER ST COLLEGE	19,372	10,079	27,659
WSC-WESTFIELD ST COLLEGE	19,510	10,150	27,855
Grantee Total	1,858,655	966,996	2,653,718
Direct Bill	0	0	0
Total	1,998,743	1,039,878	2,853,731

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department OSD-OPERATIONAL SVCS**

The Division of Operational Services (OSD) centralizes the purchasing and contracting of goods and services for Commonwealth departments. The primary role of OSD is to manage and oversee the procurement activity of the Commonwealth.

Salaries by activity have been calculated based upon the OSD employee salary detail.

Operating expenses originate from OSD's 1775-0100 & 1775-0115 appropriations. Operating expenses have been distributed to the activities based upon the salaries charged to those appropriations. Additionally, the State collects a fee of 1% on all vendor contracts as a means of covering their internal procurement costs. This revenue has been recognized in the plan and allocated between the two procurement activities based upon salaries by activity.

Procurement of Services/Commodities: All costs associated with the procurement of goods, commodities, and services (including human service contracts) by state departments, are grouped together in the same activity. This sub-unit assists in the negotiation of contracts, and monitoring agency and vendor compliance with procurement regulations. Costs associated with this activity are distributed to receiving departments based upon accounting transactions specific to purchasing commodities.

Overhead support costs for Motor Vehicle Management have been directly assigned to a grantee for that division. Overhead support costs related to Central Reprographics have been allocated based upon the number of employees by department. Costs assigned to All Other have not been allocated. Unallowable Object codes have been placed in the Disallowed Activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department OSD-OPERATIONAL SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	32,093,108			32,093,108
Cost Adjustments:				
STATEWIDE CONTRACTS REV	-21,295,532			
UNALLOCABLE - MOTOR VEH MGMT	-1,756,047			
EXPS				
UNALLOCABLE - CENTRAL				
REPROGRAPHICS EXPS	-4,114,486			
Total Departmental Cost				
Adjustments:	-27,166,065			-27,166,065
Inbound Costs:				
BUILDING DEPRECIATION	48,469		48,469	
EQUIP & SOFTWARE DEPREC	703,124		703,124	
FRINGE BENEFITS	5,031,439		5,031,439	
HEALTH & WELFARE COSTS	137,473		137,473	
ITD CHARGEBACKS	686,341		686,341	
AUDIT COST FROM SAO	277,015		277,015	
ANF UNBILLED IT	802,518		802,518	
ANF-EXEC OFC ADMIN & FIN	37,395	337	37,732	
CSC-CIVIL SERVICE COMM	242	1	243	
CTR-THE COMPROLLER	15,518	738	16,256	
DCP-CAP ASSET MGMT/MAINT	265,114	3,837	268,950	
HRD-HUMAN RESOURCES DIV	20,383	32	20,415	
OSD-OPERATIONAL SVCS		-4,773	-4,773	
POL- ST POLICE		33,230	33,230	
SDO-SUPPLIER DIVERSITY OFFICE		1,228	1,228	
TRE-TREASURER		5,971	5,971	
Total Allocated Additions:	8,025,030	40,600	8,065,631	8,065,631
Total To Be Allocated:	12,952,073	40,600		12,992,674

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department OSD-OPERATIONAL SVCS

	Total	G&A	PROCUREMENT	MOTOR VEH MGMT	CENTRAL REPROGRAPHICS
Other Expense & Cost					
AA - SALARIES & WAGES	11,364,656	2,220,750	6,932,283	611,977	1,232,093
BB - TRAVEL	26,197	4,931	15,392	2,692	674
CC - SPECIAL EMPLOYEES	124,567	27,696	86,456	7,632	2,783
DD - PENSION & INSURANCE	242,423	0	0	0	0
EE - SUPPLIES	1,650,214	158,249	493,989	116,328	331,222
FF - FACILITY OPERATING	10,097	0	0	9,619	0
GG - ENERGY & SPACE USE	943,549	9	27	3,860	932,150
HH - CONSULTANTS	146,026	0	0	0	0
JJ - OPERATIONAL SVCS	418,218	22,951	71,643	6,325	40,264
KK - EQUIPMENT PURCHASE	7,190,345	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	2,489,874	400	1,248	874,102	1,438,220
NN - INFRASTRUCTURE	78,467	677	2,112	958	69,732
SS - DEBT PAYMENT	5,502,069	0	0	0	0
TT - LOANS & SPECIAL PAYMENTS	11,229	0	0	0	0
UU - IT NON-PAYROLL	1,895,177	412,066	1,286,304	122,554	67,348
Departmental Total					
Expenditures Per Financial Statement	32,093,108				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
STATEWIDE CONTRACTS REV	(21,295,532)	0	(21,295,532)	0	0
UNALLOCABLE - MOTOR VEH MGMT EXPS	(1,756,047)	0	0	(1,756,047)	0
UNALLOCABLE - CENTRAL REPROGRAPHICS EXPS	(4,114,486)	0	0	0	(4,114,486)
Functional Cost	4,927,043	2,847,729	(12,406,078)	0	0
Allocation Step 1					
Inbound - EQUIP & SOFTWARE DEPREC: PROCUREMENT SYSTEMS	697,065	0	697,065	0	0
Inbound - FRINGE BENEFITS	5,031,439	983,186	3,069,108	270,939	545,481
Inbound - All Others	2,296,527	448,761	1,400,851	123,666	248,977
Reallocate Admin Costs		(4,279,675)	4,063,980	0	0
Unallocated Costs	(14,938,087)	0	0	0	0
1st Allocation	(1,986,013)	0	(3,175,075)	394,604	794,457
Allocation Step 2					
Inbound - All Others	40,600	7,933	24,770	2,185	4,401
Reallocate Admin Costs		(7,933)	7,533	0	0
Unallocated Costs	(1,711)	0	0	0	0
2nd Allocation	38,889	0	32,303	2,185	4,401
Total For OSD-OPERATIONAL SVCS					
Schedule .3 Total	(1,947,124)	0	(3,142,772)	396,790	798,858

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department OSD-OPERATIONAL SVCS

	DISALLOWED**	ALL OTHER**
Other Expense & Cost		
AA - SALARIES & WAGES	56,093	311,460
BB - TRAVEL	0	2,508
CC - SPECIAL EMPLOYEES	0	0
DD - PENSION & INSURANCE	242,423	0
EE - SUPPLIES	63,685	486,741
FF - FACILITY OPERATING	0	478
GG - ENERGY & SPACE USE	0	7,503
HH - CONSULTANTS	7,500	138,526
JJ - OPERATIONAL SVCS	0	277,035
KK - EQUIPMENT PURCHASE	7,190,345	0
LL - EQUIPMENT RENTAL & MAINT	0	175,904
NN - INFRASTRUCTURE	0	4,988
SS - DEBT PAYMENT	5,502,069	0
TT - LOANS & SPECIAL PAYMENTS	11,229	0
UU - IT NON-PAYROLL	2,432	4,473
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
STATEWIDE CONTRACTS REV	0	0
UNALLOCABLE - MOTOR VEH MGMT EXPS	0	0
UNALLOCABLE - CENTRAL REPROGRAPHICS EXPS	0	0
Functional Cost	13,075,776	1,409,616
Allocation Step 1		
Inbound - EQUIP & SOFTWARE DEPREC: PROCUREMENT SYSTEMS	0	0
Inbound - FRINGE BENEFITS	24,834	137,892
Inbound - All Others	11,335	62,938
Reallocate Admin Costs	32,954	182,742
Unallocated Costs	(13,144,898)	(1,793,188)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	200	1,112
Reallocate Admin Costs	61	339
Unallocated Costs	(261)	(1,451)
2nd Allocation	0	0
Total For OSD-OPERATIONAL SVCS		
Schedule .3 Total	0	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	421	1.564939	(49,688)		(49,688)		(49,688)
BSB-BUR OF ST BLDGS	5	0.018586	(590)		(590)		(590)
CSC-CIVIL SERVICE COMM	3	0.011152	(354)		(354)		(354)
CTR-THE COMPTROLLER	444	1.650435	(52,403)		(52,403)		(52,403)
DCP-CAP ASSET MGMT/MAINT	135	0.501821	(15,933)		(15,933)		(15,933)
DCR-CONSERVATION & REC	465	1.728496	(54,881)		(54,881)		(54,881)
HRD-HUMAN RESOURCES DIV	113	0.420043	(13,337)		(13,337)		(13,337)
OSD-OPERATIONAL SVCS	49	0.182143	(5,783)		(5,783)		(5,783)
POL- ST POLICE	502	1.866032	(59,248)		(59,248)	642	(58,606)
SDO-SUPPLIER DIVERSITY OFFICE	4	0.014869	(472)		(472)	5	(467)
TRE-TREASURER	231	0.858672	(27,264)		(27,264)	295	(26,968)
Central Service Total	2,372	8.817188	(279,953)		(279,953)	942	(279,011)
Grantee Department							
ADD-DEV DISABILITIES CNCL	11	0.040889	(1,298)		(1,298)	14	(1,284)
AGR-AG. RESOURCES	122	0.453498	(14,399)		(14,399)	156	(14,243)
ALA-ADMIN LAW APPEALS DIV	22	0.081778	(2,597)		(2,597)	28	(2,569)
APC-APPEALS COURT	15	0.055758	(1,770)		(1,770)	19	(1,751)
ART-MASS CULTURAL CNCL	102	0.379154	(12,038)		(12,038)	130	(11,908)
ATB-APPELLATE TAX BRD	3	0.011152	(354)		(354)	4	(350)
BBE-BRD OF BAR EXAMINERS	151	0.561297	(17,822)		(17,822)	193	(17,629)
BCC-BERKSHIRE COMM COLLEGE	8	0.029738	(944)		(944)	10	(934)
BER-BERKSHIRE DISTRICT ATTY	82	0.304810	(9,678)		(9,678)	105	(9,573)
BHC-BUNKER HILL COMM COLLEGE	8	0.029738	(944)		(944)	10	(934)
BLC-BRD OF LIB COMMERS	65	0.241618	(7,672)		(7,672)	83	(7,589)
BRC-BRISTOL COMM COLLEGE	5	0.018586	(590)		(590)	6	(584)
BRI-BRISTOL DISTRICT ATTY	63	0.234183	(7,436)		(7,436)	81	(7,355)
BSD-SHERIFF DEPT BRISTOL	486	1.806557	(57,360)		(57,360)	621	(56,738)
CAD-COMM AGAINST DISCRIMINATION	73	0.271355	(8,616)		(8,616)	93	(8,523)
CCC-CAPE COD COMM COLLEGE	1	0.003717	(118)		(118)	1	(117)
CDA-EMERGENCY MGMT AGENCY	78	0.289941	(9,206)		(9,206)	100	(9,106)
CHE-SOLDIERS' HOME IN MASS	38	0.141253	(4,485)		(4,485)	48	(4,436)
CHS-CRIM HISTORY SYSTEMS BRD	18	0.066910	(2,125)		(2,125)	23	(2,102)
CJC-COMM ON JUDICIAL CONDUCT	7	0.026020	(826)		(826)	9	(817)
CJT-MUN POLICE TRAIN COMM	32	0.118950	(3,777)		(3,777)	41	(3,736)
CME-CHIEF MEDICAL EXAMINER	80	0.297376	(9,442)		(9,442)	102	(9,340)
CNB- CANNABIS CONTROL COMMISSION	60	0.223032	(7,081)		(7,081)	77	(7,005)
CPC-COMMI FOR PUBLIC COUNSEL SVCS	286	1.063118	(33,755)		(33,755)	366	(33,389)
CPF-CAMPAIGN & POL FIN	16	0.059475	(1,888)		(1,888)	20	(1,868)
CPI-CAPE & ISLANDS DISTRICT ATTY	62	0.230466	(7,317)		(7,317)	79	(7,238)
CSW-COMM ON STATUS OF WOMEN	8	0.029738	(944)		(944)	10	(934)
DAA-DISTRICT ATTY ASSC	103	0.382871	(12,157)		(12,157)	132	(12,025)
DAC-DISABLED PROTECTION COMM	98	0.364285	(11,566)		(11,566)	125	(11,441)
DFS- FIRE SVCS	53	0.197011	(6,255)		(6,255)	68	(6,188)
DMH- MENTAL HEALTH	210	0.780611	(24,785)		(24,785)	268	(24,517)
DMR- MENTAL RETARDATION	430	1.598394	(50,750)		(50,750)	550	(50,201)
DOB- BANKS	23	0.085496	(2,715)		(2,715)	29	(2,685)
DOC- CORRECTION	345	1.282433	(40,718)		(40,718)	441	(40,277)
DOE- EDUCATION	516	1.918073	(60,900)		(60,900)	660	(60,241)

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOI- INSURANCE	23	0.085496	(2,715)		(2,715)	29	(2,685)
DOR- REVENUE	325	1.208089	(38,358)		(38,358)	415	(37,942)
DOT-TRANSPORTATION	2,161	8.032860	(255,049)		(255,049)	2,763	(252,287)
DPH- PUBLIC HEALTH	1,196	4.445766	(141,156)		(141,156)	1,529	(139,627)
DPU- PUBLIC UTILITIES	46	0.170991	(5,429)		(5,429)	59	(5,370)
DSS- SOCIAL SERVICES	164	0.609620	(19,356)		(19,356)	210	(19,146)
DYS- YOUTH SERVICES	70	0.260204	(8,262)		(8,262)	89	(8,172)
EAS-EASTERN DISTRICT ATTY	120	0.446063	(14,163)		(14,163)	153	(14,009)
EDU-EXECUTIVE OFFICE OF EDUCATION	225	0.836369	(26,555)		(26,555)	288	(26,268)
EEC- EARLY EDU & CARE	177	0.657944	(20,890)		(20,890)	226	(20,664)
EED-EXEC ECON DEV	80	0.297376	(9,442)		(9,442)	102	(9,340)
EHS-EXEC HLTH & HUMAN SVCS	1,399	5.200357	(165,115)		(165,115)	1,789	(163,327)
ELD- ELDER AFFAIRS	53	0.197011	(6,255)		(6,255)	68	(6,188)
ENE- ENERGY RESOURCES	37	0.137536	(4,367)		(4,367)	47	(4,320)
ENV-EXEC ENV AFFAIRS	386	1.434838	(45,557)		(45,557)	494	(45,064)
EOL- WORKFORCE DEV	406	1.509181	(47,918)		(47,918)	519	(47,399)
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	496	1.843729	(58,540)		(58,540)	634	(57,906)
EQE- ENV PROTECTION	126	0.468367	(14,871)		(14,871)	161	(14,710)
ETH-ST ETHICS COMM	30	0.111516	(3,541)		(3,541)	38	(3,503)
FRC-FRAMINGHAM ST COLLEGE	9	0.033455	(1,062)		(1,062)	11	(1,051)
FWE- FISH AND GAME	131	0.486953	(15,461)		(15,461)	167	(15,294)
GCC-GREENFIELD COMM COLLEGE	7	0.026020	(826)		(826)	9	(817)
GIC-GROUP INSURANCE COMM	26	0.096647	(3,069)		(3,069)	33	(3,036)
HCC-HOLYOKE COMM COLLEGE	42	0.156122	(4,957)		(4,957)	54	(4,903)
HCF-HLTH CARE FIN & POLICY	137	0.509256	(16,169)		(16,169)	175	(15,994)
HLY-SOLDIERS' HOME IN HOLYOKE	56	0.208163	(6,609)		(6,609)	72	(6,538)
HOU-HOUSE OF REPS	47	0.174708	(5,547)		(5,547)	60	(5,487)
HPC-HEALTH POLICY COMM	30	0.111516	(3,541)		(3,541)	38	(3,503)
HSD-SHERIFF DEPT HAMPSHIRE	63	0.234183	(7,436)		(7,436)	81	(7,355)
HST-HLTH CARE SECURITY TRUST	2	0.007434	(236)		(236)	2	(234)
ITD-INFORMATION TECHNOLOGY DIV	845	3.141030	(99,730)		(99,730)	1,080	(98,650)
LIB-GEORGE FINGOLD LIBRARY	3	0.011152	(354)		(354)	4	(350)
LOT-LOTTERY COMM	318	1.182068	(37,532)		(37,532)	407	(37,125)
MBC-MASS BAY COMM COLLEGE	2	0.007434	(236)		(236)	2	(234)
MCB-MASS COMM FOR THE BLIND	97	0.360568	(11,448)		(11,448)	124	(11,324)
MCC-MIDDLESEX COMM COLLEGE	3	0.011152	(354)		(354)	4	(350)
MCD-COMM FOR THE DEAF	189	0.702550	(22,306)		(22,306)	242	(22,065)
MGC-MASSACHUSETTS GAMING COMMISSION	119	0.442346	(14,045)		(14,045)	152	(13,893)
MHL-MENTAL HLTH LEGAL ADVISORS	22	0.081778	(2,597)		(2,597)	28	(2,569)
MID-WORCESTER (MIDDLE) DISTRICT ATTY	104	0.386588	(12,274)		(12,274)	133	(12,142)
MIL-MILITARY DIV	72	0.267638	(8,498)		(8,498)	92	(8,406)
MMP-MASS MKTING PARTNERSHIP	21	0.078061	(2,479)		(2,479)	27	(2,452)
MRC-MASS REHAB COMM	5,525	20.537508	(652,078)		(652,078)	7,074	(645,004)
NAC-MASS COLLEGE OF LIBERAL ARTS	10	0.037172	(1,180)		(1,180)	13	(1,168)
NEC-NORTHERN ESSEX COMM COLLEGE	1	0.003717	(118)		(118)	1	(117)
NFK-NORFOLK DISTRICT ATTY	116	0.431195	(13,691)		(13,691)	148	(13,543)
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	133	0.494387	(15,697)		(15,697)	170	(15,527)
NSD-SHERIFF DEPT NANTUCKET	71	0.263921	(8,380)		(8,380)	91	(8,289)

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
NWD-NORTHWESTERN DISTRICT ATTY	43	0.159839	(5,075)		(5,075)	55	(5,020)
OCA-OFFICE OF CHILD ADVOCATE	30	0.111516	(3,541)		(3,541)	38	(3,503)
OCD- HOUSING & COMM DEV	170	0.631923	(20,064)		(20,064)	217	(19,847)
OHA-MASS OFC ON DISABILITY	37	0.137536	(4,367)		(4,367)	47	(4,320)
ORI-OF FOR REFUGEES AND IMMIGRANTS	5	0.018586	(590)		(590)	6	(584)
OVA - OFFICE OF THE VETERAN ADVOCATE	3	0.011152	(354)		(354)	4	(350)
PAR-PAROLE BRD	27	0.100364	(3,187)		(3,187)	34	(3,152)
PER-PUBLIC EMPLOYEE RETIRE ADMIN	42	0.156122	(4,957)		(4,957)	54	(4,903)
PLY-PLYMOUTH DISTRICT ATTY	106	0.394023	(12,511)		(12,511)	135	(12,375)
PST-PEACE OFFICER STANDARDS	34	0.126385	(4,013)		(4,013)	43	(3,969)
RCC-ROXBURY COMM COLLEGE	25	0.092930	(2,951)		(2,951)	32	(2,919)
REG- PROF LICENSURE	72	0.267638	(8,498)		(8,498)	92	(8,406)
RGT-BRD OF HIGHER ED	105	0.390306	(12,393)		(12,393)	134	(12,258)
SAO-ST AUDITORS OFC	140	0.520407	(16,523)		(16,523)	179	(16,344)
SCA- CONSUMER AFFAIRS & BUS REG	12	0.044606	(1,416)		(1,416)	15	(1,401)
SDA-SHERIFFS DEPT ASSC	9	0.033455	(1,062)		(1,062)	11	(1,051)
SDB-SHERIFF DEPT BERKSHIRE	114	0.423760	(13,455)		(13,455)	146	(13,309)
SDC-SHERIFF DEPT BARNSTABLE	183	0.680247	(21,598)		(21,598)	234	(21,364)
SDD-SHERIFF DEPT DUKES	25	0.092930	(2,951)		(2,951)	32	(2,919)
SDE-SHERIFF DEPT ESSEX	152	0.565014	(17,940)		(17,940)	194	(17,745)
SDF-SHERIFF DEPT FRANKLIN	67	0.249052	(7,908)		(7,908)	86	(7,822)
SDH-SHERIFF DEPT HAMPDEN	159	0.591034	(18,766)		(18,766)	203	(18,563)
SDM-SHERIFF DEPT MIDDLESEX	83	0.308527	(9,796)		(9,796)	106	(9,690)
SDN-SHERIFF DEPT NORFOLK	94	0.349416	(11,094)		(11,094)	120	(10,974)
SDP-SHERIFF DEPT PLYMOUTH	108	0.401457	(12,747)		(12,747)	138	(12,609)
SDS-SHERIFF DEPT SUFFOLK	79	0.293658	(9,324)		(9,324)	101	(9,223)
SDW-SHERIFF DEPT WORCESTER	150	0.557579	(17,703)		(17,703)	192	(17,512)
SEC-SECRETARY OF ST	497	1.847446	(58,658)		(58,658)	635	(58,022)
SJC-SUPREME JUDICIAL COURT	67	0.249052	(7,908)		(7,908)	86	(7,822)
SOR-SEX OFFENDER REGISTRY	19	0.070627	(2,242)		(2,242)	24	(2,218)
SRB-ST RECLAMATION BRD	64	0.237901	(7,554)		(7,554)	82	(7,472)
SSA-SALEM ST COLLEGE	20	0.074344	(2,361)		(2,361)	25	(2,335)
STC-SPRINGFIELD TECH COMM COLLEGE	24	0.089213	(2,833)		(2,833)	31	(2,802)
SUF-SUFFOLK DISTRICT ATTY	116	0.431195	(13,691)		(13,691)	148	(13,543)
TAC- TELECOM & CABLE	15	0.055758	(1,770)		(1,770)	19	(1,751)
TRB-TEACHERS RETIREMENT BRD	76	0.282507	(8,970)		(8,970)	97	(8,873)
TRC-TRIAL COURT	1,851	6.880529	(218,462)		(218,462)	2,366	(216,096)
UMS-UNIVERSITY OF MASS SYSTEM	55	0.204446	(6,491)		(6,491)	70	(6,421)
VET- VETERANS SVCS	41	0.152405	(4,839)		(4,839)	52	(4,787)
VWA-VICTIM & WITNESS ASSIST BRD	86	0.319679	(10,150)		(10,150)	110	(10,040)
WEL- TRANSITIONAL ASSIST	60	0.223032	(7,081)		(7,081)	77	(7,005)
WES-WESTERN DISTRICT ATTY	63	0.234183	(7,436)		(7,436)	81	(7,355)
WOR-WORCESTER ST COLLEGE	1	0.003717	(118)		(118)	1	(117)
Grantee Total	24,530	91.182812	(2,895,122)		(2,895,122)	31,361	(2,863,761)
Schedule .4 Total for PROCUREMENT	26,902	100.000000	(3,175,075)		(3,175,075)	32,303	(3,142,772)

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Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

MA SWCAP FY24
2024 Version 1.0005

Activity - PROCUREMENT

Allocation Basis: PO COUNT

Allocation Source: TRANSACTION DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - MOTOR VEH MGMT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
MOTOR VEHICLE MGMT	100	100.000000	394,604		394,604	2,185	396,790
Grantee Total	100	100.000000	394,604		394,604	2,185	396,790
Schedule .4 Total for MOTOR VEH MGMT	100	100.000000	394,604		394,604	2,185	396,790

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - CENTRAL REPROGRAPHICS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	4,759		4,759		4,759
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	2,094		2,094		2,094
BSB-BUR OF ST BLDGS	17.83	0.017467	139		139		139
CSC-CIVIL SERVICE COMM	8.57	0.008396	67		67		67
CTR-THE COMPTROLLER	144.31	0.141374	1,123		1,123		1,123
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	2,946		2,946		2,946
DCR-CONSERVATION & REC	1,992.31	1.951771	15,506		15,506		15,506
HRD-HUMAN RESOURCES DIV	181.68	0.177983	1,414		1,414		1,414
OSD-OPERATIONAL SVCS	129.77	0.127129	1,010		1,010		1,010
POL- ST POLICE	3,091.85	3.028938	24,064		24,064	138	24,202
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	271		271	2	273
TRE-TREASURER	303.81	0.297628	2,365		2,365	14	2,378
Central Service Total	7,164.02	7.018249	55,757		55,757	153	55,910
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	118		118	1	118
AGR-AG. RESOURCES	122.42	0.119929	953		953	5	958
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	285		285	2	287
APC-APPEALS COURT	102.64	0.100552	799		799	4	803
ART-MASS CULTURAL CNCL	40.83	0.039999	318		318	2	320
ATB-APPELLATE TAX BRD	19.97	0.019564	155		155	1	156
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	246		246	1	247
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	3,524		3,524	20	3,544
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	491		491	3	494
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	18,611		18,611	107	18,718
BLC-BRD OF LIB COMMERS	22.10	0.021650	172		172	1	173
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	6,674		6,674	38	6,713
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	1,071		1,071	6	1,077
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	21,714		21,714	125	21,839
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	3,803		3,803	22	3,825
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	651		651	4	654
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	3,788		3,788	22	3,810
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	844		844	5	849
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	2,557		2,557	15	2,572
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	354		354	2	356
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	46		46	0	46
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	6,008		6,008	35	6,043
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	1,323		1,323	8	1,331
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	1,023		1,023	6	1,029
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	5,810		5,810	33	5,844
CPF-CAMPAIGN & POL FIN	18.25	0.017879	142		142	1	143
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	455		455	3	458
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	76		76	0	76
DAA-DISTRICT ATTY ASSC	9.80	0.009601	76		76	0	77
DAC-DISABLED PROTECTION COMM	120.99	0.118528	942		942	5	947
DFS- FIRE SVCS	516.18	0.505677	4,017		4,017	23	4,040
DMH- MENTAL HEALTH	3,535.52	3.463581	27,517		27,517	158	27,675
DMR- MENTAL RETARDATION	5,583.83	5.470213	43,458		43,458	250	43,708
DOB- BANKS	164.79	0.161437	1,283		1,283	7	1,290

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - CENTRAL REPROGRAPHICS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	31,672		31,672	182	31,854
DOE- EDUCATION	490.63	0.480647	3,819		3,819	22	3,840
DOI- INSURANCE	119.47	0.117039	930		930	5	935
DOR- REVENUE	1,454.34	1.424748	11,319		11,319	65	11,384
DOS- STANDARDS	21.10	0.020671	164		164	1	165
DOT-TRANSPORTATION	4,441.94	4.351557	34,571		34,571	199	34,770
DPH- PUBLIC HEALTH	3,186.87	3.122025	24,803		24,803	143	24,946
DPU- PUBLIC UTILITIES	199.67	0.195607	1,554		1,554	9	1,563
DSS- SOCIAL SERVICES	4,251.86	4.165345	33,092		33,092	190	33,282
DYS- YOUTH SERVICES	796.78	0.780567	6,201		6,201	36	6,237
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	1,203		1,203	7	1,210
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	551		551	3	554
EEC- EARLY EDU & CARE	298.08	0.292015	2,320		2,320	13	2,333
EED-EXEC ECON DEV	73.58	0.072083	573		573	3	576
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	16,262		16,262	94	16,355
ELD- ELDER AFFAIRS	76.70	0.075139	597		597	3	600
ENE- ENERGY RESOURCES	71.72	0.070261	558		558	3	561
ENV-EXEC ENV AFFAIRS	375.05	0.367419	2,919		2,919	17	2,936
EOL- WORKFORCE DEV	1,253.72	1.228210	9,758		9,758	56	9,814
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	1,850		1,850	11	1,861
EQE- ENV PROTECTION	818.39	0.801738	6,369		6,369	37	6,406
ETH-ST ETHICS COMM	28.74	0.028155	224		224	1	225
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	14,214		14,214	82	14,295
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	10,998		10,998	63	11,061
FWE- FISH AND GAME	350.65	0.343515	2,729		2,729	16	2,745
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	2,369		2,369	14	2,383
GCN-GOVERNORS COUNCIL	7.00	0.006858	54		54	0	55
GIC-GROUP INSURANCE COMM	56.53	0.055380	440		440	2	442
GOV-GOVERNORS OFC	83.44	0.081742	649		649	4	653
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	6,303		6,303	36	6,339
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	1,360		1,360	8	1,368
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	2,233		2,233	13	2,246
HOU-HOUSE OF REPS	651.75	0.638488	5,073		5,073	29	5,102
HPC-HEALTH POLICY COMM	74.56	0.073043	580		580	3	584
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	1,714		1,714	10	1,724
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	5		5	0	5
IGO- INSPECTOR GENERAL	95.39	0.093449	742		742	4	747
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	3,678		3,678	21	3,699
LEG-JOINT LEG EXP	25.69	0.025167	200		200	1	201
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	109		109	1	110
LOT-LOTTERY COMM	377.18	0.369505	2,936		2,936	17	2,952
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	5,120		5,120	29	5,149
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	10,696		10,696	61	10,757
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	55,161		55,161	324	55,485
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	11,890		11,890	68	11,958
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	1,067		1,067	6	1,074
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	6,281		6,281	36	6,317
MCD-COMM FOR THE DEAF	57.19	0.056026	445		445	3	448
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	1,024		1,024	6	1,030

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS

Activity - CENTRAL REPROGRAPHICS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	177		177	1	178
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	1,379		1,379	8	1,387
MIL-MILITARY DIV	956.71	0.937243	7,446		7,446	43	7,489
MMA-MASS MARITIME ACADEMY	440.99	0.432017	3,432		3,432	20	3,452
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	133		133	1	134
MRC-MASS REHAB COMM	874.68	0.856882	6,808		6,808	39	6,847
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	5,779		5,779	33	5,813
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	4,759		4,759	27	4,787
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	5,339		5,339	31	5,369
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	1,010		1,010	6	1,015
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	1,842		1,842	10	1,852
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	7,575		7,575	44	7,618
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	56		56	0	56
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	678		678	4	682
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	179		179	1	180
OCD- HOUSING & COMM DEV	421.88	0.413296	3,283		3,283	19	3,302
OHA-MASS OFC ON DISABILITY	13.77	0.013490	107		107	1	108
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	177		177	1	178
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	28		28	0	28
PAR-PAROLE BRD	188.60	0.184762	1,468		1,468	8	1,476
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	395		395	2	397
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	1,051		1,051	6	1,057
PST-PEACE OFFICER STANDARDS	40.51	0.039686	315		315	2	317
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	9,567		9,567	55	9,622
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	4,736		4,736	27	4,763
REG- PROF LICENSURE	257.52	0.252280	2,004		2,004	11	2,016
RGT-BRD OF HIGHER ED	62.96	0.061679	490		490	3	493
SAO-ST AUDITORS OFC	204.82	0.200652	1,594		1,594	9	1,603
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	643		643	4	647
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	202		202	1	203
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	31		31	0	31
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	1,878		1,878	11	1,889
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	2,195		2,195	13	2,207
SDD-SHERIFF DEPT DUKES	46.04	0.045103	358		358	2	360
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	4,351		4,351	25	4,376
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	1,834		1,834	10	1,845
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	11,730		11,730	67	11,797
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	5,414		5,414	31	5,445
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	2,819		2,819	16	2,835
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	5,723		5,723	33	5,755
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	6,767		6,767	39	6,806
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	4,387		4,387	25	4,412
SEA- BUSINESS & TECH	10.26	0.010051	80		80	0	80
SEC-SECRETARY OF ST	449.25	0.440109	3,496		3,496	20	3,516
SEN-SENATE	291.58	0.285647	2,269		2,269	13	2,282

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department OSD-OPERATIONAL SVCS**

Activity - CENTRAL REPROGRAPHICS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	712		712	4	716
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	458		458	3	460
SRB-ST RECLAMATION BRD	121.50	0.119028	946		946	5	951
SSA-SALEM ST COLLEGE	2,066.09	2.024050	16,080		16,080	92	16,173
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	8,621		8,621	50	8,671
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	2,099		2,099	12	2,111
TAC- TELECOM & CABLE	25.35	0.024834	197		197	1	198
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	887		887	5	892
TRC-TRIAL COURT	6,691.74	6.555579	52,081		52,081	299	52,381
VET- VETERANS SVCS	114.36	0.112033	890		890	5	895
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	223		223	1	224
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	14,070		14,070	81	14,151
WES-WESTERN DISTRICT ATTY	168.97	0.165532	1,315		1,315	8	1,323
WOR-WORCESTER ST COLLEGE	989.26	0.969131	7,699		7,699	44	7,744
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	7,754		7,754	45	7,799
Grantee Total	94,913.00	92.981751	738,700		738,700	4,247	742,948
Schedule .4 Total for CENTRAL REPROGRAPHICS	102,077.02	100.000000	794,457		794,457	4,401	798,858

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS
Allocation Source: FTE REPORT

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department OSD-OPERATIONAL SVCS

Receiving Department	Total	PROCUREMENT	MOTOR VEH MGMT	CENTRAL REPROGRAPHICS
Central Service Department				
AGO-ATTY GENERAL OFC	4,759	0	0	4,759
ANF-EXEC OFC ADMIN & FIN	(47,594)	(49,688)	0	2,094
BSB-BUR OF ST BLDGS	(451)	(590)	0	139
CSC-CIVIL SERVICE COMM	(287)	(354)	0	67
CTR-THE COMPTROLLER	(51,279)	(52,403)	0	1,123
DCP-CAP ASSET MGMT/MAINT	(12,987)	(15,933)	0	2,946
DCR-CONSERVATION & REC	(39,375)	(54,881)	0	15,506
HRD-HUMAN RESOURCES DIV	(11,923)	(13,337)	0	1,414
OSD-OPERATIONAL SVCS	(4,773)	(5,783)	0	1,010
POL- ST POLICE	(34,404)	(58,606)	0	24,202
SDO-SUPPLIER DIVERSITY OFFICE	(194)	(467)	0	273
TRE-TREASURER	(24,590)	(26,968)	0	2,378
Central Service Total	(223,101)	(279,011)	0	55,910
Grantee Department				
ADD-DEV DISABILITIES CNCL	(1,166)	(1,284)	0	118
AGR-AG. RESOURCES	(13,285)	(14,243)	0	958
ALA-ADMIN LAW APPEALS DIV	(2,282)	(2,569)	0	287
APC-APPEALS COURT	(948)	(1,751)	0	803
ART-MASS CULTURAL CNCL	(11,589)	(11,908)	0	320
ATB-APPELLATE TAX BRD	(194)	(350)	0	156
BBE-BRD OF BAR EXAMINERS	(17,382)	(17,629)	0	247
BCC-BERKSHIRE COMM COLLEGE	2,610	(934)	0	3,544
BER-BERKSHIRE DISTRICT ATTY	(9,080)	(9,573)	0	494
BHC-BUNKER HILL COMM COLLEGE	17,784	(934)	0	18,718
BLC-BRD OF LIB COMMERS	(7,416)	(7,589)	0	173
BRC-BRISTOL COMM COLLEGE	6,129	(584)	0	6,713
BRI-BRISTOL DISTRICT ATTY	(6,278)	(7,355)	0	1,077
BSC-BRIDGEGWATER ST COLLEGE	21,839	0	0	21,839
BSD-SHERIFF DEPT BRISTOL	(52,914)	(56,738)	0	3,825
CAD-COMM AGAINST DISCRIMINATION	(7,868)	(8,523)	0	654
CCC-CAPE COD COMM COLLEGE	3,693	(117)	0	3,810
CDA-EMERGENCY MGMT AGENCY	(8,257)	(9,106)	0	849
CHE-SOLDIERS' HOME IN MASS	(1,865)	(4,436)	0	2,572
CHS-CRIM HISTORY SYSTEMS BRD	(1,745)	(2,102)	0	356
CJC-COMM ON JUDICIAL CONDUCT	(771)	(817)	0	46
CJT-MUN POLICE TRAIN COMM	2,307	(3,736)	0	6,043
CME-CHIEF MEDICAL EXAMINER	(8,009)	(9,340)	0	1,331
CNB- CANNABIS CONTROL COMMISSION	(5,976)	(7,005)	0	1,029
CPC-COMMI FOR PUBLIC COUNSEL SVCS	(27,545)	(33,389)	0	5,844
CPF-CAMPAIGN & POL FIN	(1,725)	(1,868)	0	143
CPI-CAPE & ISLANDS DISTRICT ATTY	(6,781)	(7,238)	0	458
CSW-COMM ON STATUS OF WOMEN	(858)	(934)	0	76
DAA-DISTRICT ATTY ASSC	(11,948)	(12,025)	0	77
DAC-DISABLED PROTECTION COMM	(10,494)	(11,441)	0	947
DFS- FIRE SVCS	(2,147)	(6,188)	0	4,040
DMH- MENTAL HEALTH	3,158	(24,517)	0	27,675
DMR- MENTAL RETARDATION	(6,492)	(50,201)	0	43,708
DOB- BANKS	(1,395)	(2,685)	0	1,290
DOC- CORRECTION	(8,423)	(40,277)	0	31,854

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department OSD-OPERATIONAL SVCS

Receiving Department	Total	PROCUREMENT	MOTOR VEH MGMT	CENTRAL REPROGRAPHICS
DOE- EDUCATION	(56,400)	(60,241)	0	3,840
DOI- INSURANCE	(1,750)	(2,685)	0	935
DOR- REVENUE	(26,558)	(37,942)	0	11,384
DOS- STANDARDS	165	0	0	165
DOT-TRANSPORTATION	(217,517)	(252,287)	0	34,770
DPH- PUBLIC HEALTH	(114,682)	(139,627)	0	24,946
DPU- PUBLIC UTILITIES	(3,808)	(5,370)	0	1,563
DSS- SOCIAL SERVICES	14,136	(19,146)	0	33,282
DYS- YOUTH SERVICES	(1,935)	(8,172)	0	6,237
EAS-EASTERN DISTRICT ATTY	(12,800)	(14,009)	0	1,210
EDU-EXECUTIVE OFFICE OF EDUCATION	(25,714)	(26,268)	0	554
EEC- EARLY EDU & CARE	(18,331)	(20,664)	0	2,333
EED-EXEC ECON DEV	(8,764)	(9,340)	0	576
EHS-EXEC HLTH & HUMAN SVCS	(146,972)	(163,327)	0	16,355
ELD- ELDER AFFAIRS	(5,587)	(6,188)	0	600
ENE- ENERGY RESOURCES	(3,758)	(4,320)	0	561
ENV-EXEC ENV AFFAIRS	(42,128)	(45,064)	0	2,936
EOL- WORKFORCE DEV	(37,585)	(47,399)	0	9,814
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	(56,045)	(57,906)	0	1,861
EQE- ENV PROTECTION	(8,304)	(14,710)	0	6,406
ETH-ST ETHICS COMM	(3,278)	(3,503)	0	225
FRC-FRAMINGHAM ST COLLEGE	13,245	(1,051)	0	14,295
FSC-FITCHBURG ST COLLEGE	11,061	0	0	11,061
FWE- FISH AND GAME	(12,549)	(15,294)	0	2,745
GCC-GREENFIELD COMM COLLEGE	1,565	(817)	0	2,383
GCN-GOVERNORS COUNCIL	55	0	0	55
GIC-GROUP INSURANCE COMM	(2,593)	(3,036)	0	442
GOV-GOVERNORS OFC	653	0	0	653
HCC-HOLYOKE COMM COLLEGE	1,436	(4,903)	0	6,339
HCF-HLTH CARE FIN & POLICY	(14,626)	(15,994)	0	1,368
HLY-SOLDIERS' HOME IN HOLYOKE	(4,292)	(6,538)	0	2,246
HOU-HOUSE OF REPS	(385)	(5,487)	0	5,102
HPC-HEALTH POLICY COMM	(2,919)	(3,503)	0	584
HSD-SHERIFF DEPT HAMPSHIRE	(5,631)	(7,355)	0	1,724
HST-HLTH CARE SECURITY TRUST	(229)	(234)	0	5
IGO- INSPECTOR GENERAL	747	0	0	747
ITD-INFORMATION TECHNOLOGY DIV	(94,951)	(98,650)	0	3,699
LEG-JOINT LEG EXP	201	0	0	201
LIB-GEORGE FINGOLD LIBRARY	(241)	(350)	0	110
LOT-LOTTERY COMM	(34,173)	(37,125)	0	2,952
MAS-MASSASOIT COMM COLLEGE	5,149	0	0	5,149
MBC-MASS BAY COMM COLLEGE	10,524	(234)	0	10,757
MBT-MASS BAY TRANSPORTATION AUTHORITY	55,485	0	0	55,485
MCA-MASS COLLEGE OF ART	11,958	0	0	11,958
MCB-MASS COMM FOR THE BLIND	(10,251)	(11,324)	0	1,074
MCC-MIDDLESEX COMM COLLEGE	5,967	(350)	0	6,317
MCD-COMM FOR THE DEAF	(21,617)	(22,065)	0	448
MGC-MASSACHUSETTS GAMING COMMISSION	(12,863)	(13,893)	0	1,030
MHL-MENTAL HLTH LEGAL ADVISORS	(2,391)	(2,569)	0	178
MID-WORCESTER (MIDDLE) DISTRICT ATTY	(10,755)	(12,142)	0	1,387

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department OSD-OPERATIONAL SVCS

Receiving Department	Total	PROCUREMENT	MOTOR VEH MGMT	CENTRAL REPROGRAPHICS
MIL-MILITARY DIV	(917)	(8,406)	0	7,489
MMA-MASS MARITIME ACADEMY	3,452	0	0	3,452
MMP-MASS MKTING PARTNERSHIP	(2,318)	(2,452)	0	134
MRC-MASS REHAB COMM	(638,158)	(645,004)	0	6,847
MWC-MT WACHUSETT COMM COLLEGE	5,813	0	0	5,813
NAC-MASS COLLEGE OF LIBERAL ARTS	3,619	(1,168)	0	4,787
NEC-NORTHERN ESSEX COMM COLLEGE	5,253	(117)	0	5,369
NFK-NORFOLK DISTRICT ATTY	(12,527)	(13,543)	0	1,015
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	(13,675)	(15,527)	0	1,852
NSC-NORTH SHORE COMM COLLEGE	7,618	0	0	7,618
NSD-SHERIFF DEPT NANTUCKET	(8,233)	(8,289)	0	56
NWD-NORTHWESTERN DISTRICT ATTY	(4,338)	(5,020)	0	682
OCA-OFFICE OF CHILD ADVOCATE	(3,322)	(3,503)	0	180
OCD- HOUSING & COMM DEV	(16,544)	(19,847)	0	3,302
OHA-MASS OFC ON DISABILITY	(4,212)	(4,320)	0	108
ORI-OF FOR REFUGEES AND IMMIGRANTS	(406)	(584)	0	178
OVA - OFFICE OF THE VETERAN ADVOCATE	(323)	(350)	0	28
PAR-PAROLE BRD	(1,676)	(3,152)	0	1,476
PER-PUBLIC EMPLOYEE RETIRE ADMIN	(4,506)	(4,903)	0	397
PLY-PLYMOUTH DISTRICT ATTY	(11,318)	(12,375)	0	1,057
PST-PEACE OFFICER STANDARDS	(3,652)	(3,969)	0	317
QCC-QUINSIGAMOND COMM COLLEGE	9,622	0	0	9,622
RCC-ROXBURY COMM COLLEGE	1,845	(2,919)	0	4,763
REG- PROF LICENSURE	(6,390)	(8,406)	0	2,016
RGT-BRD OF HIGHER ED	(11,766)	(12,258)	0	493
SAO-ST AUDITORS OFC	(14,741)	(16,344)	0	1,603
SBA- SMALL BUSINESS ADMINISTRATION	647	0	0	647
SCA- CONSUMER AFFAIRS & BUS REG	(1,198)	(1,401)	0	203
SDA-SHERIFFS DEPT ASSC	(1,020)	(1,051)	0	31
SDB-SHERIFF DEPT BERKSHIRE	(11,420)	(13,309)	0	1,889
SDC-SHERIFF DEPT BARNSTABLE	(19,157)	(21,364)	0	2,207
SDD-SHERIFF DEPT DUKES	(2,558)	(2,919)	0	360
SDE-SHERIFF DEPT ESSEX	(13,369)	(17,745)	0	4,376
SDF-SHERIFF DEPT FRANKLIN	(5,977)	(7,822)	0	1,845
SDH-SHERIFF DEPT HAMPDEN	(6,765)	(18,563)	0	11,797
SDM-SHERIFF DEPT MIDDLESEX	(4,245)	(9,690)	0	5,445
SDN-SHERIFF DEPT NORFOLK	(8,139)	(10,974)	0	2,835
SDP-SHERIFF DEPT PLYMOUTH	(6,853)	(12,609)	0	5,755
SDS-SHERIFF DEPT SUFFOLK	(2,417)	(9,223)	0	6,806
SDW-SHERIFF DEPT WORCESTER	(13,100)	(17,512)	0	4,412
SEA- BUSINESS & TECH	80	0	0	80
SEC-SECRETARY OF ST	(54,506)	(58,022)	0	3,516
SEN-SENATE	2,282	0	0	2,282
SJC-SUPREME JUDICIAL COURT	(7,106)	(7,822)	0	716
SOR-SEX OFFENDER REGISTRY	(1,758)	(2,218)	0	460
SRB-ST RECLAMATION BRD	(6,521)	(7,472)	0	951
SSA-SALEM ST COLLEGE	13,838	(2,335)	0	16,173

Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department OSD-OPERATIONAL SVCS

Receiving Department	Total	PROCUREMENT	MOTOR VEH MGMT	CENTRAL REPROGRAPHICS
STC-SPRINGFIELD TECH COMM COLLEGE	5,869	(2,802)	0	8,671
SUF-SUFFOLK DISTRICT ATTY	(11,432)	(13,543)	0	2,111
TAC- TELECOM & CABLE	(1,553)	(1,751)	0	198
TRB-TEACHERS RETIREMENT BRD	(7,981)	(8,873)	0	892
TRC-TRIAL COURT	(163,715)	(216,096)	0	52,381
UMS-UNIVERSITY OF MASS SYSTEM	(6,421)	(6,421)	0	0
VET- VETERANS SVCS	(3,892)	(4,787)	0	895
VWA-VICTIM & WITNESS ASSIST BRD	(9,816)	(10,040)	0	224
WEL- TRANSITIONAL ASSIST	7,146	(7,005)	0	14,151
WES-WESTERN DISTRICT ATTY	(6,032)	(7,355)	0	1,323
WOR-WORCESTER ST COLLEGE	7,627	(117)	0	7,744
WSC-WESTFIELD ST COLLEGE	7,799	0	0	7,799
MOTOR VEHICLE MGMT	396,790	0	396,790	0
Grantee Total	(1,724,024)	(2,863,761)	396,790	742,948
Direct Bill	0	0	0	0
Total	(1,947,124)	(3,142,772)	396,790	798,858

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department POL- ST POLICE**

The State Police department patrols the Government center, which includes the State House, McCormack, Saltonstall, Hurley, and Lindemann buildings. The costs related to the employees who patrol the area have been identified and distributed to the buildings based on the square footage of each building. Each building's portion of Police costs have been allocated based on square footage occupied by agency.

Finally, in order to account for the costs of department administration, the overhead costs for the department applicable to the Government Center Police support were identified and assigned to the Police activity. These costs were determined by identifying the department overhead cost pool and distributing it based on salaries by activity.

All other costs in Police have not been allocated. Inbound costs from other central services have been assigned to the Police-Inbound activity and are allocated to a separate Police receiving department.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department POL- ST POLICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	584,938,290			584,938,290
Inbound Costs:				
BUILDING DEPRECIATION	19,337		19,337	
EQUIP & SOFTWARE DEPREC	144,362		144,362	
FRINGE BENEFITS	183,325,424		183,325,424	
ITD CHARGEBACKS	9,334,367		9,334,367	
AGO-ATTY GENERAL OFC	588,473	17,719	606,192	
ANF-EXEC OFC ADMIN & FIN	297,443	2,333	299,776	
CSC-CIVIL SERVICE COMM	1,827	8	1,834	
CTR-THE COMPTROLLER	415,372	19,751	435,123	
DCP-CAP ASSET MGMT/MAINT	499,841	15,405	515,246	
HRD-HUMAN RESOURCES DIV	560,331	808	561,139	
OSD-OPERATIONAL SVCS	-35,184	780	-34,404	
POL- ST POLICE		13,258	13,258	
SDO-SUPPLIER DIVERSITY OFFICE		39,572	39,572	
TRE-TREASURER		121,728	121,728	
Total Allocated Additions:	195,151,593	231,363	195,382,955	195,382,955
Total To Be Allocated:	780,089,883	231,363		780,321,245

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department POL- ST POLICE

	Total	G&A	POLICE SECURITY	POLICE INBOUND	POLICE UNALLOCATED**
Other Expense & Cost					
AA - SALARIES & WAGES	444,455,362	11,644,730	1,466,703	0	427,788,286
BB - TRAVEL	768,617	20,132	2,522	0	745,963
CC - SPECIAL EMPLOYEES	420,939	11,026	1,381	0	408,532
DD - PENSION & INSURANCE	24,301,317	76,554	9,590	0	2,836,563
EE - SUPPLIES	5,152,424	74,686	9,356	0	2,767,354
FF - FACILITY OPERATING	14,192,141	371,734	46,565	0	13,773,842
GG - ENERGY & SPACE USE	17,850,811	467,565	58,569	0	17,324,677
HH - CONSULTANTS	794,646	20,814	2,607	0	771,225
JJ - OPERATIONAL SVCS	9,364,779	245,291	30,726	0	9,088,762
KK - EQUIPMENT PURCHASE	18,638,823	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	4,578,633	119,928	15,023	0	4,443,682
NN - INFRASTRUCTURE	10,415,358	152,414	19,092	0	5,647,398
PP - STATE AID	1,287,056	0	0	0	0
SS - DEBT PAYMENT	738,095	0	0	0	0
TT - LOANS	2,800,674	0	0	0	0
UU - IT NON-PAYROLL	29,178,615	492,487	61,691	0	18,248,087
Departmental Total					
Expenditures Per Financial Statement	584,938,290				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	584,938,290	13,697,361	1,723,825	0	503,844,371
Allocation Step 1					
Inbound - FRINGE BENEFITS	183,325,424	4,801,832	601,500	0	176,447,040
Inbound - ITD CHARGEBACKS	9,334,367	244,560	30,803	0	8,984,329
Inbound - All Others	2,491,802	65,267	8,175	2,398,310	0
Reallocate Admin Costs		(18,809,021)	63,951	0	18,590,836
Unallocated Costs	(775,263,318)	0	0	0	(707,866,575)
1st Allocation	4,826,564	0	2,428,254	2,398,310	0
Allocation Step 2					
Inbound - All Others	231,363	6,058	758	222,687	0
Reallocate Admin Costs		(6,058)	21	0	5,988
Unallocated Costs	(7,898)	0	0	0	(5,988)
2nd Allocation	223,465	0	778	222,687	0
Total For POL- ST POLICE					
Schedule .3 Total	5,050,029	0	2,429,033	2,620,997	0

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department POL- ST POLICE

		POLICE DISALLOWED**
<hr/>		
<u>Other Expense & Cost</u>		
AA - SALARIES & WAGES	3,555,643	
BB - TRAVEL	0	
CC - SPECIAL EMPLOYEES	0	
DD - PENSION & INSURANCE	21,378,610	
EE - SUPPLIES	2,301,028	
FF - FACILITY OPERATING	0	
GG - ENERGY & SPACE USE	0	
HH - CONSULTANTS	0	
JJ - OPERATIONAL SVCS	0	
KK - EQUIPMENT PURCHASE	18,638,823	
LL - EQUIPMENT RENTAL & MAINT	0	
NN - INFRASTRUCTURE	4,596,454	
PP - STATE AID	1,287,056	
SS - DEBT PAYMENT	738,095	
TT - LOANS	2,800,674	
UU - IT NON-PAYROLL	10,376,350	
<u>Departmental Total</u>		
Expenditures Per Financial Statement		
<u>Deductions</u>		
*Total Disallowed Costs	0	
Functional Cost	65,672,733	
<u>Allocation Step 1</u>		
Inbound - FRINGE BENEFITS	1,475,052	
Inbound - ITD CHARGEBACKS	74,675	
Inbound - All Others	20,049	
Reallocate Admin Costs	154,234	
Unallocated Costs	(67,396,743)	
1st Allocation	0	
<u>Allocation Step 2</u>		
Inbound - All Others	1,860	
Reallocate Admin Costs	50	
Unallocated Costs	(1,910)	
2nd Allocation	0	
<u>Total For POL- ST POLICE</u>		
Schedule .3 Total	0	

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department POL- ST POLICE**

Activity - POLICE SECURITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	64,305	9.685115	235,179		235,179		235,179
ANF-EXEC OFC ADMIN & FIN	2,075	0.312520	7,589		7,589		7,589
CTR-THE COMPTROLLER	22,954	3.457152	83,948		83,948		83,948
DCP-CAP ASSET MGMT/MAINT	52,969	7.977776	193,721		193,721		193,721
OSD-OPERATIONAL SVCS	9,086	1.368462	33,230		33,230		33,230
POL- ST POLICE	3,625	0.545969	13,258		13,258		13,258
TRE-TREASURER	24,258	3.653550	88,717		88,717	37	88,754
Central Service Total	179,272	27.000544	655,642		655,642	37	655,679
Grantee Department							
CAD-COMM AGAINST DISCRIMINATION	15,137	2.279816	55,360		55,360	23	55,383
CSW-COMM ON STATUS OF WOMEN	1,051	0.158293	3,844		3,844	2	3,845
DMH- MENTAL HEALTH	185,189	27.891716	677,283		677,283	285	677,568
DPS- PUBLIC SAFETY	9,079	1.367408	33,204		33,204	14	33,218
EDU-EXECUTIVE OFFICE OF EDUCATION	5,027	0.757127	18,385		18,385	8	18,393
EED-EXEC ECON DEV	7,805	1.175528	28,545		28,545	12	28,557
EHS-EXEC HLTH & HUMAN SVCS	90,423	13.618804	330,699		330,699	138	330,837
EOL- WORKFORCE DEV	4,412	0.664501	16,136		16,136	7	16,142
ETH-ST ETHICS COMM	5,576	0.839813	20,393		20,393	8	20,401
GIC-GROUP INSURANCE COMM	7,458	1.123266	27,276		27,276	11	27,287
IGO- INSPECTOR GENERAL	11,380	1.713966	41,619		41,619	17	41,637
ITD-INFORMATION TECHNOLOGY DIV	22,866	3.443898	83,627		83,627	35	83,661
MCB-MASS COMM FOR THE BLIND	436	0.065667	1,595		1,595	1	1,595
OCA-OFFICE OF CHILD ADVOCATE	2,368	0.356650	8,660		8,660	4	8,664
OHA-MASS OFC ON DISABILITY	3,281	0.494159	11,999		11,999	5	12,004
RGT-BRD OF HIGHER ED	7,436	1.119952	27,195		27,195	11	27,207
SAO-ST AUDITORS OFC	13,594	2.047422	49,717		49,717	21	49,737
SEC-SECRETARY OF ST	30,541	4.599846	111,696		111,696	47	111,743
TRC-TRIAL COURT	12,811	1.929492	46,853		46,853	20	46,872
VWA-VICTIM & WITNESS ASSIST BRD	3,003	0.452288	10,983		10,983	5	10,987
OTHER	45,812	6.899844	167,546		167,546	70	167,616
Grantee Total	484,685	72.999456	1,772,613		1,772,613	741	1,773,354
Schedule .4 Total for POLICE SECURITY	663,957	100.000000	2,428,254		2,428,254	778	2,429,033

Allocation Basis: SQUARE FOOTAGE OCCUPIED BY AGENCY
Allocation Source: BSB SQ FOOTAGE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department POL- ST POLICE

Activity - POLICE INBOUND

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
POLICE - RECEIVING	100	100.000000	2,398,310		2,398,310	222,687	2,620,997
Grantee Total	100	100.000000	2,398,310		2,398,310	222,687	2,620,997
Schedule .4 Total for POLICE INBOUND	100	100.000000	2,398,310		2,398,310	222,687	2,620,997

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department POL- ST POLICE**

Receiving Department	Total	POLICE SECURITY	POLICE INBOUND
Central Service Department			
AGO-ATTY GENERAL OFC	235,179	235,179	0
ANF-EXEC OFC ADMIN & FIN	7,589	7,589	0
CTR-THE COMPTROLLER	83,948	83,948	0
DCP-CAP ASSET MGMT/MAINT	193,721	193,721	0
OSD-OPERATIONAL SVCS	33,230	33,230	0
POL- ST POLICE	13,258	13,258	0
TRE-TREASURER	88,754	88,754	0
Central Service Total	655,679	655,679	0
Grantee Department			
CAD-COMM AGAINST DISCRIMINATION	55,383	55,383	0
CSW-COMM ON STATUS OF WOMEN	3,845	3,845	0
DMH- MENTAL HEALTH	677,568	677,568	0
DPS- PUBLIC SAFETY	33,218	33,218	0
EDU-EXECUTIVE OFFICE OF EDUCATION	18,393	18,393	0
EED-EXEC ECON DEV	28,557	28,557	0
EHS-EXEC HLTH & HUMAN SVCS	330,837	330,837	0
EOL- WORKFORCE DEV	16,142	16,142	0
ETH-ST ETHICS COMM	20,401	20,401	0
GIC-GROUP INSURANCE COMM	27,287	27,287	0
IGO- INSPECTOR GENERAL	41,637	41,637	0
ITD-INFORMATION TECHNOLOGY DIV	83,661	83,661	0
MCB-MASS COMM FOR THE BLIND	1,595	1,595	0
OCA-OFFICE OF CHILD ADVOCATE	8,664	8,664	0
OHA-MASS OFC ON DISABILITY	12,004	12,004	0
POLICE - RECEIVING	2,620,997	0	2,620,997
RGT-BRD OF HIGHER ED	27,207	27,207	0
SAO-ST AUDITORS OFC	49,737	49,737	0
SEC-SECRETARY OF ST	111,743	111,743	0
TRC-TRIAL COURT	46,872	46,872	0
VVA-VICTIM & WITNESS ASSIST BRD	10,987	10,987	0
OTHER	167,616	167,616	0
Grantee Total	4,394,351	1,773,354	2,620,997
Direct Bill	0	0	0
Total	5,050,029	2,429,033	2,620,997

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department SDO-SUPPLIER DIVERSITY OFFICE**

The Supplier Diversity Office's mission is to promote diversity, equity, and inclusion in state contracting for businesses owned by minorities, women, Portuguese, veterans, service-disabled veterans, those with a disability, and LGBT individuals, as well as small Massachusetts businesses. The SDO certifies these businesses and manages several programs that help them enhance their marketability when bidding on public contracts. Costs related to these activities have been allocated based on awarded contract values by department.

Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department SDO-SUPPLIER DIVERSITY OFFICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,582,681			3,582,681
Inbound Costs:				
EQUIP & SOFTWARE DEPREC	1,627		1,627	
FRINGE BENEFITS	1,371,923		1,371,923	
HEALTH & WELFARE COSTS	36,202		36,202	
AUDIT COST FROM SAO	462,904		462,904	
ANF UNBILLED IT	132,720		132,720	
ANF-EXEC OFC ADMIN & FIN	9,337	85	9,422	
CSC-CIVIL SERVICE COMM	44	0	44	
CTR-THE COMPTROLLER	3,332	158	3,490	
HRD-HUMAN RESOURCES DIV	4,166	7	4,173	
OSD-OPERATIONAL SVCS	-201	7	-194	
TRE-TREASURER		1,227	1,227	
Total Allocated Additions:	<u>2,022,054</u>	<u>1,484</u>	<u>2,023,538</u>	<u>2,023,538</u>
Total To Be Allocated:	<u>5,604,735</u>	<u>1,484</u>		<u>5,606,219</u>

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department SDO-SUPPLIER DIVERSITY OFFICE

	Total	G&A	SUPPLIER DIVERSITY	SDO UNALLOWED**
Other Expense & Cost				
AA - SALARIES & WAGES	3,057,233	0	3,025,137	32,096
BB - TRAVEL	7,700	0	7,700	0
CC - SPECIAL EMPLOYEES	26,310	0	26,310	0
DD - PENSION & INSURANCE	65,063	0	0	65,063
EE - SUPPLIES	139,330	0	136,109	3,221
HH - CONSULTANTS	120,680	0	120,680	0
JJ - OPERATIONAL SVCS	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	0	0	0	0
UU - IT NON-PAYROLL	166,365	0	166,365	0
Departmental Total				
Expenditures Per Financial Statement	3,582,681			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	3,582,681	0	3,482,301	100,380
Allocation Step 1				
Inbound - FRINGE BENEFITS	1,371,923	0	1,357,520	14,403
Inbound - All Others	650,131	0	643,306	6,825
Reallocate Admin Costs		0	0	0
Unallocated Costs	(121,608)	0	0	(121,608)
1st Allocation	5,483,127	0	5,483,127	0
Allocation Step 2				
Inbound - All Others	1,484	0	1,469	15
Unallocated Costs	(15)	0	0	(15)
2nd Allocation	1,469	0	1,469	0
Total For SDO-SUPPLIER DIVERSITY OFFICE				
Schedule .3 Total	5,484,596	0	5,484,596	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department SDO-SUPPLIER DIVERSITY OFFICE

Activity - SUPPLIER DIVERSITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
ANF-EXEC OFC ADMIN & FIN	14,059,693	0.725813	39,797		39,797		39,797
BSB-BUR OF ST BLDGS	159,537	0.008236	452		452		452
CSC-CIVIL SERVICE COMM	4,411	0.000228	12		12		12
DCP-CAP ASSET MGMT/MAINT	89,781,781	4.634863	254,135		254,135		254,135
DCR-CONSERVATION & REC	22,530,379	1.163100	63,774		63,774		63,774
HRD-HUMAN RESOURCES DIV	1,144,116	0.059063	3,238		3,238		3,238
OSD-OPERATIONAL SVCS	433,827	0.022396	1,228		1,228		1,228
POL- ST POLICE	13,980,133	0.721706	39,572		39,572		39,572
Central Service Total	142,093,877	7.335405	402,209		402,209	0	402,209
Grantee Department							
ADD-DEV DISABILITIES CNCL	1,607	0.000083	5		5		5
AGR-AG. RESOURCES	266,088	0.013736	753		753	0	753
ALA-ADMIN LAW APPEALS DIV	565,510	0.029194	1,601		1,601	0	1,601
ATB-APPELLATE TAX BRD	2,155	0.000111	6		6		6
CAD-COMM AGAINST DISCRIMINATION	171,537	0.008855	486		486	0	486
CDA-EMERGENCY MGMT AGENCY	9,251,990	0.477622	26,189		26,189	8	26,196
CHE-SOLDIERS' HOME IN MASS	1,324,300	0.068365	3,749		3,749	1	3,750
CHS-CRIM HISTORY SYSTEMS BRD	900,356	0.046480	2,549		2,549	1	2,549
CJT-MUN POLICE TRAIN COMM	264,179	0.013638	748		748	0	748
CME-CHIEF MEDICAL EXAMINER	751,812	0.038811	2,128		2,128	1	2,129
DAC-DISABLED PROTECTION COMM	400,683	0.020685	1,134		1,134	0	1,134
DFS- FIRE SVCS	1,963,473	0.101362	5,558		5,558	2	5,559
DMH- MENTAL HEALTH	144,607,458	7.465165	409,324		409,324	118	409,443
DMR- MENTAL RETARDATION	363,943,844	18.788108	1,030,177		1,030,177	299	1,030,476
DOB- BANKS	95,147	0.004912	269		269	0	269
DOC- CORRECTION	16,339,046	0.843481	46,249		46,249	13	46,263
DOE- EDUCATION	6,509,405	0.336039	18,425		18,425	5	18,431
DOI- INSURANCE	513,128	0.026490	1,452		1,452	0	1,453
DOR- REVENUE	5,123,245	0.264481	14,502		14,502	4	14,506
DOS- STANDARDS	6,622	0.000342	19		19		19
DOT-TRANSPORTATION	299,258,058	15.448794	847,077		847,077	245	847,322
DPH- PUBLIC HEALTH	198,205,621	10.232098	561,039		561,039	162	561,201
DPU- PUBLIC UTILITIES	214,062	0.011051	606		606	0	606
DSS- SOCIAL SERVICES	95,527,442	4.931475	270,399		270,399	78	270,477
DYS- YOUTH SERVICES	26,505,595	1.368316	75,027		75,027	22	75,048
EDU-EXECUTIVE OFFICE OF EDUCATION	10,743,793	0.554634	30,411		30,411	9	30,420
EEC- EARLY EDU & CARE	126,298,969	6.520014	357,501		357,501	103	357,604
EED-EXEC ECON DEV	1,300,521	0.067138	3,681		3,681	1	3,682
EHS-EXEC HLTH & HUMAN SVCS	80,369,346	4.148959	227,493		227,493	66	227,558
ELD- ELDER AFFAIRS	140,336,767	7.244696	397,236		397,236	115	397,351
ENE- ENERGY RESOURCES	839,861	0.043357	2,377		2,377	1	2,378
ENV-EXEC ENV AFFAIRS	6,573,396	0.339343	18,607		18,607	5	18,612
EOL- WORKFORCE DEV	50,792,880	2.622114	143,774		143,774	42	143,815
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	14,370,300	0.741847	40,676		40,676	12	40,688
EQE- ENV PROTECTION	2,864,845	0.147894	8,109		8,109	2	8,111
FWE- FISH AND GAME	3,073,551	0.158668	8,700		8,700	2	8,702
GIC-GROUP INSURANCE COMM	723,912	0.037371	2,049		2,049	1	2,050
GOV-GOVERNORS OFC	21,295	0.001099	60		60	0	60

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department SDO-SUPPLIER DIVERSITY OFFICE

Activity - SUPPLIER DIVERSITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
HLY-SOLDIERS' HOME IN HOLYOKE	4,095,732	0.211437	11,593		11,593	3	11,597
ITD-INFORMATION TECHNOLOGY DIV	44,347,731	2.289392	125,530		125,530	36	125,567
LIB-GEORGE FINGOLD LIBRARY	1,197	0.000062	3		3		3
MCB-MASS COMM FOR THE BLIND	3,582,162	0.184924	10,140		10,140	3	10,142
MCD-COMM FOR THE DEAF	1,429,133	0.073777	4,045		4,045	1	4,046
MGC-MASSACHUSETTS GAMING COMMISSION	3,372,809	0.174117	9,547		9,547	3	9,550
MIL-MILITARY DIV	5,399,583	0.278746	15,284		15,284	4	15,288
MMP-MASS MKTING PARTNERSHIP	4,921,019	0.254041	13,929		13,929	4	13,933
MRC-MASS REHAB COMM	20,990,371	1.083600	59,415		59,415	17	59,432
OCD- HOUSING & COMM DEV	81,604,809	4.212738	230,990		230,990	67	231,057
OHA-MASS OFC ON DISABILITY	1,558	0.000080	4		4		4
ORI-OFB FOR REFUGEES AND IMMIGRANTS	533,360	0.027534	1,510		1,510	0	1,510
PAR-PAROLE BRD	176,430	0.009108	499		499	0	500
PER-PUBLIC EMPLOYEE RETIRE ADMIN	404,092	0.020861	1,144		1,144	0	1,144
REG- PROF LICENSURE	923,329	0.047666	2,614		2,614	1	2,614
RGT-BRD OF HIGHER ED	155,462	0.008026	440		440	0	440
SCA- CONSUMER AFFAIRS & BUS REG	10,282	0.000531	29		29		29
SEA- BUSINESS & TECH	777	0.000040	2		2		2
SOR-SEX OFFENDER REGISTRY	483,404	0.024955	1,368		1,368	0	1,369
SRB-ST RECLAMATION BRD	139,206	0.007186	394		394	0	394
TAC- TELECOM & CABLE	36,222	0.001870	103		103	0	103
TRB-TEACHERS RETIREMENT BRD	1,005,584	0.051912	2,846		2,846	1	2,847
VET- VETERANS SVCS	1,099,652	0.056768	3,113		3,113	1	3,113
WEL- TRANSITIONAL ASSIST	6,296,459	0.325046	17,823		17,823	5	17,828
OTHER	2,970,532	0.153350	8,408		8,408	2	8,411
Grantee Total	1,795,002,694	92.664595	5,080,918		5,080,918	1,469	5,082,387
Schedule .4 Total for SUPPLIER DIVERSITY	1,937,096,571	100.000000	5,483,127		5,483,127	1,469	5,484,596

Allocation Basis: MBE EXPENDITURE YTD
Allocation Source: MINORITY SMALL BUSINESS OWNER REPORT

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department SDO-SUPPLIER DIVERSITY OFFICE**

Receiving Department	Total	SUPPLIER DIVERSITY
Central Service Department		
ANF-EXEC OFC ADMIN & FIN	39,797	39,797
BSB-BUR OF ST BLDGS	452	452
CSC-CIVIL SERVICE COMM	12	12
DCP-CAP ASSET MGMT/MAINT	254,135	254,135
DCR-CONSERVATION & REC	63,774	63,774
HRD-HUMAN RESOURCES DIV	3,238	3,238
OSD-OPERATIONAL SVCS	1,228	1,228
POL- ST POLICE	39,572	39,572
Central Service Total	402,209	402,209
Grantee Department		
ADD-DEV DISABILITIES CNCL	5	5
AGR-AG. RESOURCES	753	753
ALA-ADMIN LAW APPEALS DIV	1,601	1,601
ATB-APPELLATE TAX BRD	6	6
CAD-COMM AGAINST DISCRIMINATION	486	486
CDA-EMERGENCY MGMT AGENCY	26,196	26,196
CHE-SOLDIERS' HOME IN MASS	3,750	3,750
CHS-CRIM HISTORY SYSTEMS BRD	2,549	2,549
CJT-MUN POLICE TRAIN COMM	748	748
CME-CHIEF MEDICAL EXAMINER	2,129	2,129
DAC-DISABLED PROTECTION COMM	1,134	1,134
DFS- FIRE SVCS	5,559	5,559
DMH- MENTAL HEALTH	409,443	409,443
DMR- MENTAL RETARDATION	1,030,476	1,030,476
DOB- BANKS	269	269
DOC- CORRECTION	46,263	46,263
DOE- EDUCATION	18,431	18,431
DOI- INSURANCE	1,453	1,453
DOR- REVENUE	14,506	14,506
DOS- STANDARDS	19	19
DOT-TRANSPORTATION	847,322	847,322
DPH- PUBLIC HEALTH	561,201	561,201
DPU- PUBLIC UTILITIES	606	606
DSS- SOCIAL SERVICES	270,477	270,477
DYS- YOUTH SERVICES	75,048	75,048
EDU-EXECUTIVE OFFICE OF EDUCATION	30,420	30,420
EEC- EARLY EDU & CARE	357,604	357,604
EED-EXEC ECON DEV	3,682	3,682
EHS-EXEC HLTH & HUMAN SVCS	227,558	227,558
ELD- ELDER AFFAIRS	397,351	397,351
ENE- ENERGY RESOURCES	2,378	2,378
ENV-EXEC ENV AFFAIRS	18,612	18,612
EOL- WORKFORCE DEV	143,815	143,815
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	40,688	40,688
EQE- ENV PROTECTION	8,111	8,111
FWE- FISH AND GAME	8,702	8,702
GIC-GROUP INSURANCE COMM	2,050	2,050
GOV-GOVERNORS OFC	60	60
HLY-SOLDIERS' HOME IN HOLYOKE	11,597	11,597

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department SDO-SUPPLIER DIVERSITY OFFICE**

Receiving Department	Total	SUPPLIER DIVERSITY
ITD-INFORMATION TECHNOLOGY DIV	125,567	125,567
LIB-GEORGE FINGOLD LIBRARY	3	3
MCB-MASS COMM FOR THE BLIND	10,142	10,142
MCD-COMM FOR THE DEAF	4,046	4,046
MGC-MASSACHUSETTS GAMING COMMISSION	9,550	9,550
MIL-MILITARY DIV	15,288	15,288
MMP-MASS MKTING PARTNERSHIP	13,933	13,933
MRC-MASS REHAB COMM	59,432	59,432
OCD- HOUSING & COMM DEV	231,057	231,057
OHA-MASS OFC ON DISABILITY	4	4
ORI-OFc FOR REFUGEES AND IMMIGRANTS	1,510	1,510
PAR-PAROLE BRD	500	500
PER-PUBLIC EMPLOYEE RETIRE ADMIN	1,144	1,144
REG- PROF LICENSURE	2,614	2,614
RGT-BRD OF HIGHER ED	440	440
SCA- CONSUMER AFFAIRS & BUS REG	29	29
SEA- BUSINESS & TECH	2	2
SOR-SEX OFFENDER REGISTRY	1,369	1,369
SRB-ST RECLAMATION BRD	394	394
TAC- TELECOM & CABLE	103	103
TRB-TEACHERS RETIREMENT BRD	2,847	2,847
VET- VETERANS SVCS	3,113	3,113
WEL- TRANSITIONAL ASSIST	17,828	17,828
OTHER	8,411	8,411
Grantee Total	5,082,387	5,082,387
 Direct Bill	 0	 0
 Total	 5,484,596	 5,484,596

**Commonwealth of Massachusetts
Schedule .1 - Nature and Extent of Services
For Department TRE-TREASURER**

The Office of the Treasurer and Receiver General (TRE) is the custodian of all Commonwealth funds, including funds received from federal agencies. The activities of this department include the processing of all cash receipts, redemption of warrants and reconciliation of warrants cleared, safekeeping of securities, and the investment of special funding and excess portion of the General Fund.

The services of the Treasurer benefit all state agencies either through the revenue receipt activities, payroll and warrant check distribution, or the warrant redemption process. Salary and fringe benefit costs associated with the Treasurer, an elected official, are excluded from the allocation of general administrative expenses.

Several steps were taken to arrive at allocable costs. First, primary activities of the Treasury, e.g., general administration, MIS, cash and debt management, etc., were identified and their total net state costs determined from appropriation 06100-000. Second, costs were classified into three secondary categories; Banking, Debt Management, and all other. Finally, the three secondary categories were allocated to groups based on check count provided by the Treasury. The final groups were allocated in the SWCAP as follows:

MMARS: Costs associated with the non-payroll warrant are distributed to receiving departments based on total expenditures less pass-through (modified total direct costs) of all departments.

Human Resource and Compensation Management System (Payroll): Costs associated with the processing of payrolls (checks and direct deposits) are distributed to receiving departments based on the average number of regular and contractual employees of those departments.

Other TRE Activities

Below are specific costs that were identified based on check count and allocated accordingly.

State Retirement: Treasury costs associated with State Retirement are allocated to TRE-Retirement. These costs net of direct funding are added to pension costs under the fringe benefit rate.

Teacher Retirement: Treasury costs associated with Teacher Retirement were allocated directly to the Teachers Retirement Board (TRB).

Industrial Accidents: Treasury costs associated with Industrial Accidents were allocated directly to the Department of Industrial Accidents (DIA).

Medical Assistance: Treasury costs associated with Medical Assistance were allocated directly to the Department of Medical Assistance (DMA) which in FY2006 has merged with the Executive Office of Human Services (EHS).

State Employee Pensioners: Actual Treasury costs associated with the State Retirement Pensioners function were disallowed and the overhead support costs related to that activity were allocated based on the number of employees by department.

Debt Management: Treasury costs associated with Debt Management were allocated to receiving departments based on bonded expenditures. Debt Management costs attributable to the Water Pollution Abatement Trust (WPAT) are not allocated.

All Other: All remaining costs associated with non-allocable Treasury activities were allocated to All Other.

Bank Fees are separately identified and allocated based on the number of transactions by benefitting department. Unallowable object codes have been identified in the Disallowed activity.

**Commonwealth of Massachusetts
Schedule .2 - Costs To Be Allocated
For Department TRE-TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,762,410,814			16,762,410,814
Cost Adjustments:				
UNALLOCABLE - PENSION-STATE	-366,829			
EXPS				
Total Departmental Cost				
Adjustments:	-366,829			-366,829
Inbound Costs:				
BUILDING DEPRECIATION	140,753		140,753	
EQUIP & SOFTWARE DEPREC	14,185		14,185	
FRINGE BENEFITS	10,264,231		10,264,231	
HEALTH & WELFARE COSTS	312,735		312,735	
ITD CHARGEBACKS	1,219,500		1,219,500	
ANF-EXEC OFC ADMIN & FIN	77,495	608	78,102	
BSB-BUR OF ST BLDGS	49,588	55	49,642	
CSC-CIVIL SERVICE COMM	86	0	86	
CTR-THE COMPTROLLER	96,972	4,612	101,584	
DCP-CAP ASSET MGMT/MAINT	746,333	10,925	757,258	
DCR-CONSERVATION & REC	44,901		44,901	
HRD-HUMAN RESOURCES DIV	32,268	58	32,326	
OSD-OPERATIONAL SVCS	-24,899	309	-24,590	
POL- ST POLICE	88,717	37	88,754	
TRE-TREASURER		545,174	545,174	
Total Allocated Additions:	13,062,865	561,777	13,624,642	13,624,642
Total To Be Allocated:	16,775,106,850	561,777		16,775,668,627

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department TRE-TREASURER

	Total	G&A	MMARS	PAYROLL	PENSION - TEACHERS
Other Expense & Cost					
AA - SALARIES & WAGES	23,870,476	5,233,192	339,987	1,054,860	242,400
BB - TRAVEL	113,672	19,836	1,312	4,071	935
CC - SPECIAL EMPLOYEES	258,974	48,059	3,179	9,862	2,266
DD - PENSION & INSURANCE	3,088,345,814	15,902	1,052	3,263	750
EE - SUPPLIES	10,485,036	559,348	36,997	114,787	26,377
FF - FACILITY OPERATING	5,829	0	0	0	0
GG - ENERGY & SPACE USE	1,866,094	148,769	9,840	30,530	7,016
HH - CONSULTANTS	3,925,858	895,947	59,260	183,863	42,250
JJ - OPERATIONAL SVCS	280,726	25,424	1,682	5,217	1,199
KK - EQUIPMENT PURCHASE	2,079	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	67,406	8,182	541	1,679	386
NN - INFRASTRUCTURE	105,033,301	1,914	127	393	90
PP - STATE AID	2,869,486,961	0	0	0	0
RR - BENEFITS PROGRAM	1,836,000	0	0	0	0
SS - DEBT PAYMENT	9,417,696,519	0	0	0	0
TT - LOANS	1,228,438,883	0	0	0	0
UU - IT NON-PAYROLL	10,697,186	963,911	63,755	197,811	45,455
Departmental Total					
Expenditures Per Financial Statement	16,762,410,814				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
UNALLOCABLE - PENSION-STATE EXPS	(366,829)	0	0	0	0
Functional Cost	16,762,043,985	7,920,484	517,732	1,606,336	369,124
Allocation Step 1					
Inbound - FRINGE BENEFITS	10,264,231	2,250,256	146,193	453,587	104,231
Inbound - All Others	2,798,634	613,552	39,861	123,674	28,419
Reallocate Admin Costs		(10,784,292)	196,274	610,391	140,196
Unallocated Costs	(16,768,598,367)	0	0	0	0
1st Allocation	6,508,482	0	900,060	2,793,987	641,970
Allocation Step 2					
Inbound - TRE-TREASURER: BANK FEES	100,966	22,135	1,438	4,462	1,025
Inbound - All Others	460,812	101,024	6,562	20,363	4,679
Reallocate Admin Costs		(123,159)	2,241	6,971	1,601
Unallocated Costs	(486,043)	0	0	0	0
2nd Allocation	75,734	0	10,242	31,795	7,305
Total For TRE-TREASURER					
Schedule .3 Total	6,584,216	0	910,302	2,825,783	649,275

**Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department TRE-TREASURER**

	EHS/MEDICAL ASSISTANCE	INDUSTRIAL ACCIDENTS	FAMILY & MEDICAL LEAVE	DEBT MGMT - BOND	BANK FEES
Other Expense & Cost					
AA - SALARIES & WAGES	146,722	5,833	0	482,160	0
BB - TRAVEL	566	23	0	1,055	0
CC - SPECIAL EMPLOYEES	1,372	55	0	2,556	0
DD - PENSION & INSURANCE	454	18	0	846	0
EE - SUPPLIES	15,966	635	0	29,754	329,017
FF - FACILITY OPERATING	0	0	0	0	0
GG - ENERGY & SPACE USE	4,246	169	0	7,914	0
HH - CONSULTANTS	25,574	1,017	0	47,659	0
JJ - OPERATIONAL SVCS	726	29	0	1,352	0
KK - EQUIPMENT PURCHASE	0	0	0	0	0
LL - EQUIPMENT RENTAL & MAINT	234	9	0	435	0
NN - INFRASTRUCTURE	55	2	0	102	0
PP - STATE AID	0	0	0	0	0
RR - BENEFITS PROGRAM	0	0	0	0	0
SS - DEBT PAYMENT	0	0	0	0	0
TT - LOANS	0	0	0	0	0
UU - IT NON-PAYROLL	27,514	1,094	0	51,274	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
UNALLOCABLE - PENSION-STATE EXPS	0	0	0	0	0
Functional Cost	223,429	8,884	0	625,107	329,017
Allocation Step 1					
Inbound - FRINGE BENEFITS	63,090	2,508	0	207,327	0
Inbound - All Others	17,202	684	0	56,529	0
Reallocate Admin Costs	85,196	3,235	0	279,313	0
Unallocated Costs	0	0	0	0	0
1st Allocation	388,917	15,311	0	1,168,277	329,017
Allocation Step 2					
Inbound - TRE-TREASURER: BANK FEES	621	25	0	2,039	0
Inbound - All Others	2,831	112	0	9,307	0
Reallocate Admin Costs	973	37	0	3,190	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	4,425	174	0	14,536	0
Total For TRE-TREASURER					
Schedule .3 Total	393,342	15,485	0	1,182,813	329,017

Commonwealth of Massachusetts
Schedule .3 - Costs Allocated By Activity
For Department TRE-TREASURER

	PENSION - STATE	DISALLOWED**	ALL OTHER**
Other Expense & Cost			
AA - SALARIES & WAGES	240,892	144,338	15,980,092
BB - TRAVEL	930	0	84,944
CC - SPECIAL EMPLOYEES	2,252	0	189,373
DD - PENSION & INSURANCE	745	4,927,495	3,083,395,289
EE - SUPPLIES	26,213	7,105,477	2,240,465
FF - FACILITY OPERATING	0	1,673	4,156
GG - ENERGY & SPACE USE	6,972	0	1,650,638
HH - CONSULTANTS	41,988	0	2,628,300
JJ - OPERATIONAL SVCS	1,191	28,620	215,286
KK - EQUIPMENT PURCHASE	0	2,079	0
LL - EQUIPMENT RENTAL & MAINT	383	0	55,557
NN - INFRASTRUCTURE	90	105,000,000	30,528
PP - STATE AID	0	2,869,486,961	0
RR - BENEFITS PROGRAM	0	1,836,000	0
SS - DEBT PAYMENT	0	9,417,696,519	0
TT - LOANS	0	1,228,438,883	0
UU - IT NON-PAYROLL	45,173	177,267	9,123,932
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
UNALLOCABLE - PENSION-STATE EXPS	(366,829)	0	0
Functional Cost	0	13,634,845,312	3,115,598,560
Allocation Step 1			
Inbound - FRINGE BENEFITS	103,583	62,065	6,871,390
Inbound - All Others	28,243	16,922	1,873,548
Reallocate Admin Costs	139,117	83,039	9,247,531
Unallocated Costs	0	(13,635,007,338)	(3,133,591,029)
1st Allocation	270,943	0	0
Allocation Step 2			
Inbound - TRE-TREASURER: BANK FEES	1,019	611	67,592
Inbound - All Others	4,649	2,786	308,498
Reallocate Admin Costs	1,589	948	105,609
Unallocated Costs	0	(4,344)	(481,699)
2nd Allocation	7,257	0	0
Total For TRE-TREASURER			
Schedule .3 Total	278,200	0	0

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - MMARS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	92,571	0.383061	3,448		3,448		3,448
ANF-EXEC OFC ADMIN & FIN	89,829	0.371715	3,346		3,346		3,346
BSB-BUR OF ST BLDGS	2,528	0.010461	94		94		94
CSC-CIVIL SERVICE COMM	1,419	0.005872	53		53		53
CTR-THE COMPTROLLER	107,626	0.445359	4,008		4,008		4,008
DCP-CAP ASSET MGMT/MAINT	96,845	0.400747	3,607		3,607		3,607
DCR-CONSERVATION & REC	207,882	0.860221	7,742		7,742		7,742
HRD-HUMAN RESOURCES DIV	77,066	0.318901	2,870		2,870		2,870
OSD-OPERATIONAL SVCS	24,004	0.099329	894		894		894
POL- ST POLICE	658,800	2.726133	24,537		24,537		24,537
SDO-SUPPLIER DIVERSITY OFFICE	4,856	0.020094	181		181		181
TRE-TREASURER	171,641	0.710255	6,393		6,393		6,393
Central Service Total	1,535,067	6.352148	57,172		57,172	0	57,172
Grantee Department							
ADD-DEV DISABILITIES CNCL	1,691	0.006997	63		63	1	64
AGR-AG. RESOURCES	56,860	0.235288	2,118		2,118	26	2,143
ALA-ADMIN LAW APPEALS DIV	6,302	0.026078	235		235	3	237
APC-APPEALS COURT	19,791	0.081896	737		737	9	746
ART-MASS CULTURAL CNCL	7,212	0.029843	269		269	3	272
ATB-APPELLATE TAX BRD	3,705	0.015331	138		138	2	140
BBE-BRD OF BAR EXAMINERS	2,359	0.009762	88		88	1	89
BCC-BERKSHIRE COMM COLLEGE	25,666	0.106207	956		956	12	967
BER-BERKSHIRE DISTRICT ATTY	7,786	0.032219	290		290	3	293
BHC-BUNKER HILL COMM COLLEGE	89,585	0.370705	3,337		3,337	40	3,377
BLC-BRD OF LIB COMMERS	10,457	0.043271	389		389	5	394
BRC-BRISTOL COMM COLLEGE	58,849	0.243519	2,192		2,192	27	2,218
BRI-BRISTOL DISTRICT ATTY	18,893	0.078180	704		704	8	712
BSC-BRIDGewater ST COLLEGE	163,049	0.674701	6,073		6,073	74	6,146
BSD-SHERIFF DEPT BRISTOL	56,567	0.234076	2,107		2,107	26	2,132
CAD-COMM AGAINST DISCRIMINATION	12,598	0.052131	469		469	6	475
CCC-CAPE COD COMM COLLEGE	34,018	0.140767	1,267		1,267	15	1,282
CDA-EMERGENCY MGMT AGENCY	43,734	0.180973	1,629		1,629	20	1,649
CHE-SOLDIERS' HOME IN MASS	49,707	0.205689	1,851		1,851	22	1,874
CHS-CRIM HISTORY SYSTEMS BRD	10,031	0.041509	374		374	4	378
CJC-COMM ON JUDICIAL CONDUCT	1,361	0.005632	51		51	1	51
CJT-MUN POLICE TRAIN COMM	21,094	0.087288	786		786	9	795
CME-CHIEF MEDICAL EXAMINER	28,615	0.118410	1,066		1,066	13	1,079
CNB- CANNABIS CONTROL COMMISSION	23,728	0.098187	884		884	11	894
CPC-COMMI FOR PUBLIC COUNSEL SVCS	113,914	0.471379	4,243		4,243	51	4,294
CPF-CAMPAIGN & POL FIN	2,783	0.011516	104		104	1	105
CPI-CAPE & ISLANDS DISTRICT ATTY	8,719	0.036079	325		325	4	329
CSW-COMM ON STATUS OF WOMEN	1,135	0.004697	42		42	0	43
DAA-DISTRICT ATTY ASSC	5,196	0.021501	194		194	2	196
DAC-DISABLED PROTECTION COMM	18,243	0.075490	679		679	8	688
DFS- FIRE SVCS	32,096	0.132814	1,195		1,195	14	1,210
DMH- MENTAL HEALTH	1,247,581	5.162525	46,466		46,466	565	47,030
DMR- MENTAL RETARDATION	3,047,975	12.612605	113,529		113,529	1,389	114,918
DOB- BANKS	28,891	0.119552	1,076		1,076	13	1,089

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - MMARS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	735,182	3.042203	27,382		27,382	333	27,714
DOE- EDUCATION	241,198	0.998084	8,983		8,983	109	9,092
DOI- INSURANCE	19,800	0.081933	737		737	9	746
DOR- REVENUE	257,011	1.063519	9,572		9,572	116	9,688
DOS- STANDARDS	2,924	0.012100	109		109	1	110
DOT-TRANSPORTATION	1,187,212	4.912716	44,217		44,217	537	44,755
DPH- PUBLIC HEALTH	1,536,642	6.358667	57,232		57,232	695	57,927
DPU- PUBLIC UTILITIES	37,997	0.157233	1,415		1,415	17	1,432
DSS- SOCIAL SERVICES	1,533,592	6.346046	57,118		57,118	694	57,812
DYS- YOUTH SERVICES	204,283	0.845329	7,608		7,608	92	7,701
EAS-EASTERN DISTRICT ATTY	20,869	0.086357	777		777	9	787
EDU-EXECUTIVE OFFICE OF EDUCATION	56,154	0.232367	2,091		2,091	25	2,117
EEC- EARLY EDU & CARE	443,516	1.835282	16,519		16,519	201	16,719
EED-EXEC ECON DEV	18,735	0.077526	698		698	8	706
EHS-EXEC HLTH & HUMAN SVCS	1,236,469	5.116543	46,052		46,052	559	46,611
ELD- ELDER AFFAIRS	827,253	3.423196	30,811		30,811	374	31,185
ENE- ENERGY RESOURCES	12,437	0.051465	463		463	6	469
ENV-EXEC ENV AFFAIRS	89,736	0.371330	3,342		3,342	41	3,383
EOL- WORKFORCE DEV	270,955	1.121219	10,092		10,092	123	10,214
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	83,527	0.345637	3,111		3,111	38	3,149
EQE- ENV PROTECTION	152,864	0.632555	5,693		5,693	69	5,762
ETH-ST ETHICS COMM	4,549	0.018824	169		169	2	171
FRC-FRAMINGHAM ST COLLEGE	76,913	0.318268	2,865		2,865	35	2,899
FSC-FITCHBURG ST COLLEGE	74,988	0.310302	2,793		2,793	34	2,827
FWE- FISH AND GAME	50,548	0.209169	1,883		1,883	23	1,905
GCC-GREENFIELD COMM COLLEGE	24,951	0.103248	929		929	11	940
GCN-GOVERNORS COUNCIL	374	0.001548	14		14	0	14
GIC-GROUP INSURANCE COMM	10,551	0.043660	393		393	5	398
GOV-GOVERNORS OFC	12,450	0.051518	464		464	6	469
HCC-HOLYOKE COMM COLLEGE	54,042	0.223627	2,013		2,013	24	2,037
HCF-HLTH CARE FIN & POLICY	38,938	0.161127	1,450		1,450	18	1,468
HLY-SOLDIERS' HOME IN HOLYOKE	37,595	0.155569	1,400		1,400	17	1,417
HOU-HOUSE OF REPS	73,357	0.303553	2,732		2,732	33	2,765
HPC-HEALTH POLICY COMM	14,100	0.058346	525		525	6	531
HSD-SHERIFF DEPT HAMPSHIRE	23,858	0.098725	889		889	11	899
HST-HLTH CARE SECURITY TRUST	74	0.000306	3		3	0	3
IGO- INSPECTOR GENERAL	10,878	0.045013	405		405	5	410
ITD-INFORMATION TECHNOLOGY DIV	256,097	1.059736	9,538		9,538	116	9,654
LEG-JOINT LEG EXP	8,578	0.035496	319		319	4	323
LIB-GEORGE FINGOLD LIBRARY	1,669	0.006906	62		62	1	63
LOT-LOTTERY COMM	128,801	0.532982	4,797		4,797	58	4,855
MAS-MASSASOIT COMM COLLEGE	51,942	0.214937	1,934		1,934	23	1,958
MBC-MASS BAY COMM COLLEGE	43,917	0.181730	1,636		1,636	20	1,655
MBT-MASS BAY TRANSPORTATION AUTHORITY	1,103,687	4.567087	41,107		41,107	499	41,606
MCA-MASS COLLEGE OF ART	59,009	0.244181	2,198		2,198	27	2,224
MCB-MASS COMM FOR THE BLIND	39,085	0.161735	1,456		1,456	18	1,473
MCC-MIDDLESEX COMM COLLEGE	60,619	0.250843	2,258		2,258	27	2,285
MCD-COMM FOR THE DEAF	15,800	0.065381	588		588	7	596
MGC-MASSACHUSETTS GAMING COMMISSION	44,618	0.184631	1,662		1,662	20	1,682

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - MMARS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	3,974	0.016445	148		148	2	150
MID-WORCESTER (MIDDLE) DISTRICT ATTY	23,836	0.098634	888		888	11	898
MIL-MILITARY DIV	76,381	0.316067	2,845		2,845	35	2,879
MMA-MASS MARITIME ACADEMY	37,429	0.154882	1,394		1,394	17	1,411
MMP-MASS MKTING PARTNERSHIP	9,391	0.038860	350		350	4	354
MRC-MASS REHAB COMM	247,902	1.025825	9,233		9,233	112	9,345
MWC-MT WACHUSETT COMM COLLEGE	46,967	0.194351	1,749		1,749	21	1,770
NAC-MASS COLLEGE OF LIBERAL ARTS	34,332	0.142067	1,279		1,279	15	1,294
NEC-NORTHERN ESSEX COMM COLLEGE	53,559	0.221629	1,995		1,995	24	2,019
NFK-NORFOLK DISTRICT ATTY	19,608	0.081138	730		730	9	739
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	33,244	0.137565	1,238		1,238	15	1,253
NSC-NORTH SHORE COMM COLLEGE	56,202	0.232565	2,093		2,093	25	2,119
NSD-SHERIFF DEPT NANTUCKET	740	0.003062	28		28	0	28
NWD-NORTHWESTERN DISTRICT ATTY	13,090	0.054167	488		488	6	493
OCA-OFFICE OF CHILD ADVOCATE	6,336	0.026219	236		236	3	239
OCD- HOUSING & COMM DEV	911,767	3.772917	33,959		33,959	413	34,371
OHA-MASS OFC ON DISABILITY	1,710	0.007076	64		64	1	64
ORI-OF FOR REFUGEES AND IMMIGRANTS	37,263	0.154195	1,388		1,388	17	1,405
OVA - OFFICE OF THE VETERAN ADVOCATE	246	0.001018	9		9	0	9
PAR-PAROLE BRD	31,532	0.130480	1,174		1,174	14	1,189
PER-PUBLIC EMPLOYEE RETIRE ADMIN	9,600	0.039725	358		358	4	362
PLY-PLYMOUTH DISTRICT ATTY	17,830	0.073781	664		664	8	672
PST-PEACE OFFICER STANDARDS	9,393	0.038868	350		350	4	354
QCC-QUINSIGAMOND COMM COLLEGE	70,571	0.292025	2,628		2,628	32	2,660
RCC-ROXBURY COMM COLLEGE	29,437	0.121811	1,096		1,096	13	1,110
REG- PROF LICENSURE	46,270	0.191467	1,723		1,723	21	1,744
RGT-BRD OF HIGHER ED	13,779	0.057018	513		513	6	519
SAO-ST AUDITORS OFC	29,456	0.121890	1,097		1,097	13	1,110
SBA- SMALL BUSINESS ADMINISTRATION	12,471	0.051605	464		464	6	470
SCA- CONSUMER AFFAIRS & BUS REG	3,433	0.014206	128		128	2	129
SDA-SHERIFFS DEPT ASSC	970	0.004014	36		36	0	37
SDB-SHERIFF DEPT BERKSHIRE	30,107	0.124584	1,121		1,121	14	1,135
SDC-SHERIFF DEPT BARNSTABLE	42,923	0.177617	1,599		1,599	19	1,618
SDD-SHERIFF DEPT DUKES	5,191	0.021481	193		193	2	196
SDE-SHERIFF DEPT ESSEX	86,780	0.359098	3,232		3,232	39	3,271
SDF-SHERIFF DEPT FRANKLIN	29,661	0.122738	1,105		1,105	13	1,118
SDH-SHERIFF DEPT HAMPDEN	120,915	0.500350	4,503		4,503	55	4,558
SDM-SHERIFF DEPT MIDDLESEX	98,173	0.406243	3,656		3,656	44	3,701
SDN-SHERIFF DEPT NORFOLK	45,199	0.187035	1,683		1,683	20	1,704
SDP-SHERIFF DEPT PLYMOUTH	75,510	0.312462	2,812		2,812	34	2,846
SDS-SHERIFF DEPT SUFFOLK	120,836	0.500023	4,500		4,500	55	4,555
SDW-SHERIFF DEPT WORCESTER	62,415	0.258275	2,325		2,325	28	2,353
SEA- BUSINESS & TECH	1,556	0.006439	58		58	1	59
SEC-SECRETARY OF ST	82,672	0.342099	3,079		3,079	37	3,116
SEN-SENATE	37,825	0.156521	1,409		1,409	17	1,426

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - MMARS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	19,745	0.081705	735		735	9	744
SOR-SEX OFFENDER REGISTRY	9,894	0.040942	368		368	4	373
SRB-ST RECLAMATION BRD	15,097	0.062472	562		562	7	569
SSA-SALEM ST COLLEGE	127,238	0.526514	4,739		4,739	58	4,796
STC-SPRINGFIELD TECH COMM COLLEGE	52,315	0.216481	1,948		1,948	24	1,972
SUF-SUFFOLK DISTRICT ATTY	37,741	0.156173	1,406		1,406	17	1,423
TAC- TELECOM & CABLE	3,874	0.016031	144		144	2	146
TRB-TEACHERS RETIREMENT BRD	17,708	0.073276	659		659	8	667
TRC-TRIAL COURT	1,111,063	4.597609	41,381		41,381	503	41,884
UMS-UNIVERSITY OF MASS SYSTEM	1,400,298	5.794472	52,154		52,154	634	52,787
VET- VETERANS SVCS	46,155	0.190991	1,719		1,719	21	1,740
VWA-VICTIM & WITNESS ASSIST BRD	3,488	0.014433	130		130	2	131
WEL- TRANSITIONAL ASSIST	315,489	1.305502	11,750		11,750	143	11,893
WES-WESTERN DISTRICT ATTY	22,608	0.093553	842		842	10	852
WOR-WORCESTER ST COLLEGE	78,744	0.325845	2,933		2,933	36	2,968
WSC-WESTFIELD ST COLLEGE	90,561	0.374744	3,373		3,373	41	3,414
Grantee Total	22,631,035	93.647852	842,888		842,888	10,242	853,130
Schedule .4 Total for MMARS	24,166,102	100.000000	900,060		900,060	10,242	910,302

Allocation Basis: MODIFIED TOTAL DIRECT COST (000s)
Allocation Source: EXPENDITURE REPORT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	16,735		16,735		16,735
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	7,365		7,365		7,365
BSB-BUR OF ST BLDGS	17.83	0.017467	488		488		488
CSC-CIVIL SERVICE COMM	8.57	0.008396	235		235		235
CTR-THE COMPTROLLER	144.31	0.141374	3,950		3,950		3,950
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	10,361		10,361		10,361
DCR-CONSERVATION & REC	1,992.31	1.951771	54,532		54,532		54,532
HRD-HUMAN RESOURCES DIV	181.68	0.177983	4,973		4,973		4,973
OSD-OPERATIONAL SVCS	129.77	0.127129	3,552		3,552		3,552
POL- ST POLICE	3,091.85	3.028938	84,628		84,628		84,628
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	954		954		954
TRE-TREASURER	303.81	0.297628	8,316		8,316		8,316
Central Service Total	7,164.02	7.018249	196,089		196,089	0	196,089
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	414		414	5	419
AGR-AG. RESOURCES	122.42	0.119929	3,351		3,351	41	3,392
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	1,003		1,003	12	1,015
APC-APPEALS COURT	102.64	0.100552	2,809		2,809	34	2,844
ART-MASS CULTURAL CNCL	40.83	0.039999	1,118		1,118	14	1,131
ATB-APPELLATE TAX BRD	19.97	0.019564	547		547	7	553
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	864		864	11	874
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	12,393		12,393	152	12,544
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	1,726		1,726	21	1,747
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	65,451		65,451	801	66,252
BLC-BRD OF LIB COMMERS	22.10	0.021650	605		605	7	612
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	23,473		23,473	287	23,760
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	3,766		3,766	46	3,812
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	76,367		76,367	935	77,301
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	13,374		13,374	164	13,537
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	2,288		2,288	28	2,316
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	13,322		13,322	163	13,485
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	2,969		2,969	36	3,005
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	8,993		8,993	110	9,102
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	1,246		1,246	15	1,261
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	162		162	2	164
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	21,130		21,130	259	21,389
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	4,654		4,654	57	4,711
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	3,599		3,599	44	3,643
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	20,434		20,434	250	20,684
CPF-CAMPAIGN & POL FIN	18.25	0.017879	499		499	6	506
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	1,600		1,600	19	1,620
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	267		267	3	270
DAA-DISTRICT ATTY ASSC	9.80	0.009601	268		268	3	271
DAC-DISABLED PROTECTION COMM	120.99	0.118528	3,312		3,312	40	3,352
DFS- FIRE SVCS	516.18	0.505677	14,128		14,128	173	14,301
DMH- MENTAL HEALTH	3,535.52	3.463581	96,772		96,772	1,184	97,956
DMR- MENTAL RETARDATION	5,583.83	5.470213	152,837		152,837	1,870	154,708
DOB- BANKS	164.79	0.161437	4,510		4,510	55	4,566

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	111,386		111,386	1,363	112,749
DOE- EDUCATION	490.63	0.480647	13,429		13,429	164	13,593
DOI- INSURANCE	119.47	0.117039	3,270		3,270	40	3,310
DOR- REVENUE	1,454.34	1.424748	39,807		39,807	487	40,294
DOS- STANDARDS	21.10	0.020671	578		578	7	585
DOT-TRANSPORTATION	4,441.94	4.351557	121,582		121,582	1,488	123,070
DPH- PUBLIC HEALTH	3,186.87	3.122025	87,229		87,229	1,068	88,296
DPU- PUBLIC UTILITIES	199.67	0.195607	5,465		5,465	67	5,532
DSS- SOCIAL SERVICES	4,251.86	4.165345	116,379		116,379	1,424	117,804
DYS- YOUTH SERVICES	796.78	0.780567	21,809		21,809	267	22,076
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	4,230		4,230	52	4,281
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	1,939		1,939	24	1,962
EEC- EARLY EDU & CARE	298.08	0.292015	8,159		8,159	100	8,259
EED-EXEC ECON DEV	73.58	0.072083	2,014		2,014	25	2,039
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	57,190		57,190	700	57,890
ELD- ELDER AFFAIRS	76.70	0.075139	2,099		2,099	26	2,125
ENE- ENERGY RESOURCES	71.72	0.070261	1,963		1,963	24	1,987
ENV-EXEC ENV AFFAIRS	375.05	0.367419	10,266		10,266	126	10,391
EOL- WORKFORCE DEV	1,253.72	1.228210	34,316		34,316	420	34,736
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	6,507		6,507	80	6,587
EQE- ENV PROTECTION	818.39	0.801738	22,400		22,400	274	22,675
ETH-ST ETHICS COMM	28.74	0.028155	787		787	10	796
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	49,987		49,987	612	50,599
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	38,678		38,678	473	39,151
FWE- FISH AND GAME	350.65	0.343515	9,598		9,598	117	9,715
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	8,332		8,332	102	8,434
GCN-GOVERNORS COUNCIL	7.00	0.006858	192		192	2	194
GIC-GROUP INSURANCE COMM	56.53	0.055380	1,547		1,547	19	1,566
GOV-GOVERNORS OFC	83.44	0.081742	2,284		2,284	28	2,312
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	22,167		22,167	271	22,438
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	4,783		4,783	58	4,841
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	7,854		7,854	96	7,950
HOU-HOUSE OF REPS	651.75	0.638488	17,839		17,839	218	18,057
HPC-HEALTH POLICY COMM	74.56	0.073043	2,041		2,041	25	2,066
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	6,029		6,029	74	6,103
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	16		16	0	17
IGO- INSPECTOR GENERAL	95.39	0.093449	2,611		2,611	32	2,643
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	12,934		12,934	158	13,093
LEG-JOINT LEG EXP	25.69	0.025167	703		703	9	712
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	384		384	5	388
LOT-LOTTERY COMM	377.18	0.369505	10,324		10,324	126	10,450
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	18,006		18,006	220	18,226
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	37,615		37,615	460	38,076
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	193,994		193,994	2,386	196,381
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	41,816		41,816	512	42,327
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	3,754		3,754	46	3,800
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	22,089		22,089	270	22,359
MCD-COMM FOR THE DEAF	57.19	0.056026	1,565		1,565	19	1,584
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	3,601		3,601	44	3,645

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	621		621	8	629
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	4,849		4,849	59	4,908
MIL-MILITARY DIV	956.71	0.937243	26,186		26,186	320	26,507
MMA-MASS MARITIME ACADEMY	440.99	0.432017	12,070		12,070	148	12,218
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	469		469	6	475
MRC-MASS REHAB COMM	874.68	0.856882	23,941		23,941	293	24,234
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	20,325		20,325	249	20,574
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	16,738		16,738	205	16,943
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	18,776		18,776	230	19,005
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	3,551		3,551	43	3,594
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	6,477		6,477	79	6,556
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	26,638		26,638	326	26,964
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	196		196	2	198
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	2,386		2,386	29	2,415
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	631		631	8	639
OCD- HOUSING & COMM DEV	421.88	0.413296	11,547		11,547	141	11,689
OHA-MASS OFC ON DISABILITY	13.77	0.013490	377		377	5	381
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	622		622	8	630
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	97		97	1	98
PAR-PAROLE BRD	188.60	0.184762	5,162		5,162	63	5,225
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	1,389		1,389	17	1,406
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	3,696		3,696	45	3,742
PST-PEACE OFFICER STANDARDS	40.51	0.039686	1,109		1,109	14	1,122
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	33,646		33,646	412	34,058
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	16,656		16,656	204	16,860
REG- PROF LICENSURE	257.52	0.252280	7,049		7,049	86	7,135
RGT-BRD OF HIGHER ED	62.96	0.061679	1,723		1,723	21	1,744
SAO-ST AUDITORS OFC	204.82	0.200652	5,606		5,606	69	5,675
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	2,261		2,261	28	2,289
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	709		709	9	718
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	109		109	1	111
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	6,606		6,606	81	6,687
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	7,718		7,718	94	7,812
SDD-SHERIFF DEPT DUKES	46.04	0.045103	1,260		1,260	15	1,275
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	15,302		15,302	187	15,489
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	6,451		6,451	79	6,530
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	41,252		41,252	505	41,757
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	19,039		19,039	233	19,272
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	9,914		9,914	121	10,036
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	20,126		20,126	246	20,372
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	23,799		23,799	291	24,090
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	15,428		15,428	189	15,616
SEA- BUSINESS & TECH	10.26	0.010051	281		281	3	284
SEC-SECRETARY OF ST	449.25	0.440109	12,297		12,297	150	12,447
SEN-SENATE	291.58	0.285647	7,981		7,981	98	8,078

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	2,504		2,504	31	2,534
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	1,609		1,609	20	1,629
SRB-ST RECLAMATION BRD	121.50	0.119028	3,326		3,326	41	3,366
SSA-SALEM ST COLLEGE	2,066.09	2.024050	56,552		56,552	692	57,244
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	30,320		30,320	371	30,691
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	7,381		7,381	90	7,472
TAC- TELECOM & CABLE	25.35	0.024834	694		694	8	702
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	3,119		3,119	38	3,158
TRC-TRIAL COURT	6,691.74	6.555579	183,162		183,162	2,242	185,404
VET- VETERANS SVCS	114.36	0.112033	3,130		3,130	38	3,168
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	783		783	10	793
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	49,482		49,482	606	50,087
WES-WESTERN DISTRICT ATTY	168.97	0.165532	4,625		4,625	57	4,681
WOR-WORCESTER ST COLLEGE	989.26	0.969131	27,077		27,077	331	27,409
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	27,270		27,270	334	27,603
Grantee Total	94,913.00	92.981751	2,597,899		2,597,899	31,795	2,629,694
Schedule .4 Total for PAYROLL	102,077.02	100.000000	2,793,987		2,793,987	31,795	2,825,783

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS

Allocation Source: FTE REPORT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - PENSION - TEACHERS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
TRB-TEACHERS RETIREMENT BRD	100	100.000000	641,970		641,970	7,305	649,275
Grantee Total	100	100.000000	641,970		641,970	7,305	649,275
Schedule .4 Total for PENSION - TEACHERS	100	100.000000	641,970		641,970	7,305	649,275

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - EHS/MEDICAL ASSISTANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
EHS-EXEC HLTH & HUMAN SVCS	100	100.000000	388,917		388,917	4,425	393,342
Grantee Total	100	100.000000	388,917		388,917	4,425	393,342
Schedule .4 Total for EHS/MEDICAL ASSISTANCE	100	100.000000	388,917		388,917	4,425	393,342

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - INDUSTRIAL ACCIDENTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
DIA- IND ACCIDENTS	100	100.000000	15,311		15,311	174	15,485
Grantee Total	100	100.000000	15,311		15,311	174	15,485
Schedule .4 Total for INDUSTRIAL ACCIDENTS	100	100.000000	15,311		15,311	174	15,485

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - FAMILY & MEDICAL LEAVE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Grantee Department							
EOL- WORKFORCE DEV	100	100.000000	0		0		0
Grantee Total	100	100.000000	0		0		0
Schedule .4 Total for FAMILY & MEDICAL LEAVE	100	100.000000	0		0	0	0

Allocation Basis: DIRECT ASSIGNMENT
Allocation Source: DIRECT ASSIGNMENT

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - DEBT MGMT - BOND

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	634,352	0.009944	116		116		116
ANF-EXEC OFC ADMIN & FIN	32,463,312	0.508903	5,945		5,945		5,945
CTR-THE COMPTROLLER	16,188,796	0.253780	2,965		2,965		2,965
DCP-CAP ASSET MGMT/MAINT	428,173,580	6.712163	78,417		78,417		78,417
DCR-CONSERVATION & REC	146,176,116	2.291496	26,771		26,771		26,771
OSD-OPERATIONAL SVCS	6,449,234	0.101100	1,181		1,181		1,181
POL- ST POLICE	23,789,876	0.372936	4,357		4,357		4,357
TRE-TREASURER	2,340,745,649	36.694150	428,693		428,693		428,693
Central Service Total	2,994,620,915	46.944472	548,445		548,445	0	548,445
Grantee Department							
AGR-AG. RESOURCES	7,345,956	0.115157	1,345		1,345	31	1,377
BCC-BERKSHIRE COMM COLLEGE	482,855	0.007569	88		88	2	90
BHC-BUNKER HILL COMM COLLEGE	742,405	0.011638	136		136	3	139
BLC-BRD OF LIB COMMERS	25,001,176	0.391925	4,579		4,579	107	4,686
BRC-BRISTOL COMM COLLEGE	1,173,256	0.018392	215		215	5	220
BSC-BRIDGewater ST COLLEGE	216,260	0.003390	40		40	1	40
BSD-SHERIFF DEPT BRISTOL	66,938	0.001049	12		12	0	12
CCC-CAPE COD COMM COLLEGE	876,854	0.013746	161		161	4	164
CDA-EMERGENCY MGMT AGENCY	526,574	0.008255	96		96	2	99
CHE-SOLDIERS' HOME IN MASS	61,442	0.000963	11		11	0	11
CHS-CRIM HISTORY SYSTEMS BRD	7,500	0.000118	1		1	0	1
CJT-MUN POLICE TRAIN COMM	194,361	0.003047	36		36	1	36
CME-CHIEF MEDICAL EXAMINER	237,050	0.003716	43		43	1	44
DAA-DISTRICT ATTY ASSC	100,000	0.001568	18		18	0	19
DFS- FIRE SVCS	6,201,631	0.097218	1,136		1,136	27	1,162
DMH- MENTAL HEALTH	1,168,694	0.018321	214		214	5	219
DMR- MENTAL RETARDATION	1,066,935	0.016726	195		195	5	200
DOC- CORRECTION	21,992,298	0.344757	4,028		4,028	94	4,122
DOE- EDUCATION	19,890	0.000312	4		4	0	4
DOR- REVENUE	12,888,443	0.202043	2,360		2,360	55	2,416
DOS- STANDARDS	25,878	0.000406	5		5	0	5
DOT-TRANSPORTATION	2,271,884,357	35.614662	416,078		416,078	9,762	425,839
DPH- PUBLIC HEALTH	3,902,587	0.061178	715		715	17	731
DYS- YOUTH SERVICES	453,201	0.007104	83		83	2	85
EDU-EXECUTIVE OFFICE OF EDUCATION	27,774,587	0.435402	5,087		5,087	119	5,206
EEC- EARLY EDU & CARE	10,850,000	0.170087	1,987		1,987	47	2,034
EED-EXEC ECON DEV	289,477,935	4.537933	53,016		53,016	1,243	54,259
EHS-EXEC HLTH & HUMAN SVCS	26,876,972	0.421331	4,922		4,922	115	5,038
ENE- ENERGY RESOURCES	125,000	0.001960	23		23	1	23
ENV-EXEC ENV AFFAIRS	101,345,492	1.588719	18,561		18,561	435	18,996
EOL- WORKFORCE DEV	25,020,455	0.392227	4,582		4,582	107	4,690
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	19,202,087	0.301017	3,517		3,517	82	3,599
EQE- ENV PROTECTION	13,795,754	0.216266	2,526		2,526	59	2,586
FRC-FRAMINGHAM ST COLLEGE	2,938,223	0.046060	538		538	13	551
FWE- FISH AND GAME	19,785,803	0.310167	3,624		3,624	85	3,708
HCC-HOLYOKE COMM COLLEGE	2,253,071	0.035320	413		413	10	422
HLY-SOLDIERS' HOME IN HOLYOKE	92,942	0.001457	17		17	0	17
HSD-SHERIFF DEPT HAMPSHIRE	41,997	0.000658	8		8	0	8
ITD-INFORMATION TECHNOLOGY DIV	73,085,387	1.145706	13,385		13,385	314	13,699

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - DEBT MGMT - BOND

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LOT-LOTTERY COMM	9,572,705	0.150064	1,753		1,753	41	1,794
MAS-MASSASOIT COMM COLLEGE	1,621,054	0.025412	297		297	7	304
MBC-MASS BAY COMM COLLEGE	540,462	0.008472	99		99	2	101
MCA-MASS COLLEGE OF ART	246,293	0.003861	45		45	1	46
MCC-MIDDLESEX COMM COLLEGE	1,176,792	0.018448	216		216	5	220
MIL-MILITARY DIV	9,036,726	0.141662	1,655		1,655	39	1,694
MMA-MASS MARITIME ACADEMY	1,025,766	0.016080	188		188	4	192
MRC-MASS REHAB COMM	3,801,159	0.059588	696		696	16	712
MWC-MT WACHUSETT COMM COLLEGE	110,248	0.001728	20		20	0	21
NAC-MASS COLLEGE OF LIBERAL ARTS	1,263,558	0.019808	231		231	5	237
NEC-NORTHERN ESSEX COMM COLLEGE	606,095	0.009501	111		111	3	113
NSC-NORTH SHORE COMM COLLEGE	184,954	0.002899	34		34	1	35
OCD- HOUSING & COMM DEV	323,941,921	5.078200	59,327		59,327	1,391	60,719
OHA-MASS OFC ON DISABILITY	3,234,659	0.050707	592		592	14	606
PAR-PAROLE BRD	190,005	0.002979	35		35	1	36
QCC-QUINSIGAMOND COMM COLLEGE	2,718,125	0.042610	498		498	12	509
RCC-ROXBURY COMM COLLEGE	464,197	0.007277	85		85	2	87
RGT-BRD OF HIGHER ED	86,987	0.001364	16		16	0	16
SAO-ST AUDITORS OFC	159,870	0.002506	29		29	1	30
SDB-SHERIFF DEPT BERKSHIRE	867,916	0.013606	159		159	4	163
SDE-SHERIFF DEPT ESSEX	860,915	0.013496	158		158	4	161
SDH-SHERIFF DEPT HAMPDEN	988,355	0.015494	181		181	4	185
SDN-SHERIFF DEPT NORFOLK	2,149,335	0.033694	394		394	9	403
SDP-SHERIFF DEPT PLYMOUTH	18,371	0.000288	3		3	0	3
SDS-SHERIFF DEPT SUFFOLK	227,851	0.003572	42		42	1	43
SDW-SHERIFF DEPT WORCESTER	1,398,885	0.021929	256		256	6	262
SEC-SECRETARY OF ST	1,617,036	0.025349	296		296	7	303
SRB-ST RECLAMATION BRD	100,725	0.001579	18		18	0	19
SSA-SALEM ST COLLEGE	2,810,172	0.044053	515		515	12	527
STC-SPRINGFIELD TECH COMM COLLEGE	623,482	0.009774	114		114	3	117
TRC-TRIAL COURT	18,018,382	0.282461	3,300		3,300	77	3,377
UMS-UNIVERSITY OF MASS SYSTEM	18,539,929	0.290637	3,395		3,395	80	3,475
VET- VETERANS SVCS	2,451,284	0.038427	449		449	10	459
WOR-WORCESTER ST COLLEGE	3,737,265	0.058586	684		684	16	700
WSC-WESTFIELD ST COLLEGE	755,714	0.011847	138		138	3	142
Grantee Total	3,384,449,439	53.055528	619,832		619,832	14,536	634,368
Schedule .4 Total for DEBT MGMT - BOND	6,379,070,354	100.000000	1,168,277		1,168,277	14,536	1,182,813

Allocation Basis: BOND EXPENDITURE
Allocation Source: EXPENSE DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - BANK FEES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
TRE-TREASURER	2,810,350	30.687079	100,966		100,966		100,966
Central Service Total	2,810,350	30.687079	100,966		100,966	0	100,966
Grantee Department							
DOR- REVENUE	709,729	7.749750	25,498		25,498		25,498
DOT-TRANSPORTATION	4,565,914	49.856624	164,037		164,037		164,037
EOL- WORKFORCE DEV	501,485	5.475869	18,017		18,017		18,017
TRC-TRIAL COURT	570,611	6.230678	20,500		20,500		20,500
Grantee Total	6,347,739	69.312921	228,051		228,051	0	228,051
Schedule .4 Total for BANK FEES	9,158,089	100.000000	329,017		329,017	0	329,017

Allocation Basis: TRANSACTION COUNT BY DEPARTMENT
Allocation Source: TRANSACTION DETAIL

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - PENSION - STATE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Central Service Department							
AGO-ATTY GENERAL OFC	611.42	0.598979	1,623		1,623		1,623
ANF-EXEC OFC ADMIN & FIN	269.08	0.263605	714		714		714
BSB-BUR OF ST BLDGS	17.83	0.017467	47		47		47
CSC-CIVIL SERVICE COMM	8.57	0.008396	23		23		23
CTR-THE COMPTROLLER	144.31	0.141374	383		383		383
DCP-CAP ASSET MGMT/MAINT	378.54	0.370838	1,005		1,005		1,005
DCR-CONSERVATION & REC	1,992.31	1.951771	5,288		5,288		5,288
HRD-HUMAN RESOURCES DIV	181.68	0.177983	482		482		482
OSD-OPERATIONAL SVCS	129.77	0.127129	344		344		344
POL- ST POLICE	3,091.85	3.028938	8,207		8,207		8,207
SDO-SUPPLIER DIVERSITY OFFICE	34.85	0.034141	92		92		92
TRE-TREASURER	303.81	0.297628	806		806		806
Central Service Total	7,164.02	7.018249	19,015		19,015	0	19,015
Grantee Department							
ADD-DEV DISABILITIES CNCL	15.13	0.014822	40		40	1	41
AGR-AG. RESOURCES	122.42	0.119929	325		325	9	334
ALA-ADMIN LAW APPEALS DIV	36.65	0.035904	97		97	3	100
APC-APPEALS COURT	102.64	0.100552	272		272	8	280
ART-MASS CULTURAL CNCL	40.83	0.039999	108		108	3	111
ATB-APPELLATE TAX BRD	19.97	0.019564	53		53	2	54
BBE-BRD OF BAR EXAMINERS	31.55	0.030908	84		84	2	86
BCC-BERKSHIRE COMM COLLEGE	452.77	0.443557	1,202		1,202	35	1,236
BER-BERKSHIRE DISTRICT ATTY	63.06	0.061777	167		167	5	172
BHC-BUNKER HILL COMM COLLEGE	2,391.23	2.342574	6,347		6,347	183	6,530
BLC-BRD OF LIB COMMERS	22.10	0.021650	59		59	2	60
BRC-BRISTOL COMM COLLEGE	857.56	0.840111	2,276		2,276	65	2,342
BRI-BRISTOL DISTRICT ATTY	137.58	0.134781	365		365	10	376
BSC-BRIDGewater ST COLLEGE	2,790.02	2.733250	7,405		7,405	213	7,619
BSD-SHERIFF DEPT BRISTOL	488.61	0.478668	1,297		1,297	37	1,334
CAD-COMM AGAINST DISCRIMINATION	83.60	0.081899	222		222	6	228
CCC-CAPE COD COMM COLLEGE	486.70	0.476797	1,292		1,292	37	1,329
CDA-EMERGENCY MGMT AGENCY	108.46	0.106253	288		288	8	296
CHE-SOLDIERS' HOME IN MASS	328.54	0.321855	872		872	25	897
CHS-CRIM HISTORY SYSTEMS BRD	45.51	0.044584	121		121	3	124
CJC-COMM ON JUDICIAL CONDUCT	5.91	0.005790	16		16	0	16
CJT-MUN POLICE TRAIN COMM	771.99	0.756282	2,049		2,049	59	2,108
CME-CHIEF MEDICAL EXAMINER	170.03	0.166570	451		451	13	464
CNB- CANNABIS CONTROL COMMISSION	131.48	0.128805	349		349	10	359
CPC-COMMI FOR PUBLIC COUNSEL SVCS	746.56	0.731369	1,982		1,982	57	2,039
CPF-CAMPAIGN & POL FIN	18.25	0.017879	48		48	1	50
CPI-CAPE & ISLANDS DISTRICT ATTY	58.47	0.057280	155		155	4	160
CSW-COMM ON STATUS OF WOMEN	9.76	0.009561	26		26	1	27
DAA-DISTRICT ATTY ASSC	9.80	0.009601	26		26	1	27
DAC-DISABLED PROTECTION COMM	120.99	0.118528	321		321	9	330
DFS- FIRE SVCS	516.18	0.505677	1,370		1,370	39	1,409
DMH- MENTAL HEALTH	3,535.52	3.463581	9,384		9,384	270	9,654
DMR- MENTAL RETARDATION	5,583.83	5.470213	14,821		14,821	427	15,248
DOB- BANKS	164.79	0.161437	437		437	13	450

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - PENSION - STATE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOC- CORRECTION	4,069.42	3.986617	10,801		10,801	311	11,112
DOE- EDUCATION	490.63	0.480647	1,302		1,302	37	1,340
DOI- INSURANCE	119.47	0.117039	317		317	9	326
DOR- REVENUE	1,454.34	1.424748	3,860		3,860	111	3,971
DOS- STANDARDS	21.10	0.020671	56		56	2	58
DOT-TRANSPORTATION	4,441.94	4.351557	11,790		11,790	340	12,130
DPH- PUBLIC HEALTH	3,186.87	3.122025	8,459		8,459	244	8,702
DPU- PUBLIC UTILITIES	199.67	0.195607	530		530	15	545
DSS- SOCIAL SERVICES	4,251.86	4.165345	11,286		11,286	325	11,611
DYS- YOUTH SERVICES	796.78	0.780567	2,115		2,115	61	2,176
EAS-EASTERN DISTRICT ATTY	154.53	0.151386	410		410	12	422
EDU-EXECUTIVE OFFICE OF EDUCATION	70.83	0.069389	188		188	5	193
EEC- EARLY EDU & CARE	298.08	0.292015	791		791	23	814
EED-EXEC ECON DEV	73.58	0.072083	195		195	6	201
EHS-EXEC HLTH & HUMAN SVCS	2,089.41	2.046896	5,546		5,546	160	5,706
ELD- ELDER AFFAIRS	76.70	0.075139	204		204	6	209
ENE- ENERGY RESOURCES	71.72	0.070261	190		190	5	196
ENV-EXEC ENV AFFAIRS	375.05	0.367419	995		995	29	1,024
EOL- WORKFORCE DEV	1,253.72	1.228210	3,328		3,328	96	3,423
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	237.75	0.232912	631		631	18	649
EQE- ENV PROTECTION	818.39	0.801738	2,172		2,172	62	2,235
ETH-ST ETHICS COMM	28.74	0.028155	76		76	2	78
FRC-FRAMINGHAM ST COLLEGE	1,826.27	1.789110	4,847		4,847	140	4,987
FSC-FITCHBURG ST COLLEGE	1,413.08	1.384327	3,751		3,751	108	3,859
FWE- FISH AND GAME	350.65	0.343515	931		931	27	957
GCC-GREENFIELD COMM COLLEGE	304.41	0.298216	808		808	23	831
GCN-GOVERNORS COUNCIL	7.00	0.006858	19		19	1	19
GIC-GROUP INSURANCE COMM	56.53	0.055380	150		150	4	154
GOV-GOVERNORS OFC	83.44	0.081742	221		221	6	228
HCC-HOLYOKE COMM COLLEGE	809.85	0.793372	2,150		2,150	62	2,211
HCF-HLTH CARE FIN & POLICY	174.74	0.171184	464		464	13	477
HLY-SOLDIERS' HOME IN HOLYOKE	286.94	0.281101	762		762	22	783
HOU-HOUSE OF REPS	651.75	0.638488	1,730		1,730	50	1,780
HPC-HEALTH POLICY COMM	74.56	0.073043	198		198	6	204
HSD-SHERIFF DEPT HAMPSHIRE	220.27	0.215788	585		585	17	601
HST-HLTH CARE SECURITY TRUST	0.60	0.000588	2		2	0	2
IGO- INSPECTOR GENERAL	95.39	0.093449	253		253	7	260
ITD-INFORMATION TECHNOLOGY DIV	472.55	0.462935	1,254		1,254	36	1,290
LEG-JOINT LEG EXP	25.69	0.025167	68		68	2	70
LIB-GEORGE FINGOLD LIBRARY	14.02	0.013735	37		37	1	38
LOT-LOTTERY COMM	377.18	0.369505	1,001		1,001	29	1,030
MAS-MASSASOIT COMM COLLEGE	657.84	0.644455	1,746		1,746	50	1,796
MBC-MASS BAY COMM COLLEGE	1,374.26	1.346297	3,648		3,648	105	3,753
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,087.24	6.943033	18,820		18,820	551	19,371
MCA-MASS COLLEGE OF ART	1,527.72	1.496635	4,055		4,055	117	4,172
MCB-MASS COMM FOR THE BLIND	137.15	0.134359	364		364	10	374
MCC-MIDDLESEX COMM COLLEGE	807.01	0.790589	2,142		2,142	62	2,204
MCD-COMM FOR THE DEAF	57.19	0.056026	152		152	4	156
MGC-MASSACHUSETTS GAMING COMMISSION	131.57	0.128893	349		349	10	359

**Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER**

Activity - PENSION - STATE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
MHL-MENTAL HLTH LEGAL ADVISORS	22.69	0.022228	60		60	2	62
MID-WORCESTER (MIDDLE) DISTRICT ATTY	177.16	0.173555	470		470	13	484
MIL-MILITARY DIV	956.71	0.937243	2,539		2,539	73	2,612
MMA-MASS MARITIME ACADEMY	440.99	0.432017	1,170		1,170	34	1,204
MMP-MASS MKTING PARTNERSHIP	17.14	0.016791	45		45	1	47
MRC-MASS REHAB COMM	874.68	0.856882	2,322		2,322	67	2,388
MWC-MT WACHUSETT COMM COLLEGE	742.58	0.727470	1,971		1,971	57	2,028
NAC-MASS COLLEGE OF LIBERAL ARTS	611.53	0.599087	1,623		1,623	47	1,670
NEC-NORTHERN ESSEX COMM COLLEGE	685.96	0.672002	1,821		1,821	52	1,873
NFK-NORFOLK DISTRICT ATTY	129.73	0.127090	344		344	10	354
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	236.64	0.231825	628		628	18	646
NSC-NORTH SHORE COMM COLLEGE	973.22	0.953417	2,583		2,583	74	2,657
NSD-SHERIFF DEPT NANTUCKET	7.16	0.007014	19		19	1	20
NWD-NORTHWESTERN DISTRICT ATTY	87.18	0.085406	231		231	7	238
OCA-OFFICE OF CHILD ADVOCATE	23.05	0.022581	61		61	2	63
OCD- HOUSING & COMM DEV	421.88	0.413296	1,120		1,120	32	1,152
OHA-MASS OFC ON DISABILITY	13.77	0.013490	37		37	1	38
ORI-OF FOR REFUGEES AND IMMIGRANTS	22.73	0.022267	60		60	2	62
OVA - OFFICE OF THE VETERAN ADVOCATE	3.55	0.003478	9		9	0	10
PAR-PAROLE BRD	188.60	0.184762	501		501	14	515
PER-PUBLIC EMPLOYEE RETIRE ADMIN	50.76	0.049727	135		135	4	139
PLY-PLYMOUTH DISTRICT ATTY	135.05	0.132302	358		358	10	369
PST-PEACE OFFICER STANDARDS	40.51	0.039686	108		108	3	111
QCC-QUINSIGAMOND COMM COLLEGE	1,229.25	1.204238	3,263		3,263	94	3,357
RCC-ROXBURY COMM COLLEGE	608.53	0.596148	1,615		1,615	46	1,662
REG- PROF LICENSURE	257.52	0.252280	683		683	20	703
RGT-BRD OF HIGHER ED	62.96	0.061679	167		167	5	172
SAO-ST AUDITORS OFC	204.82	0.200652	544		544	16	559
SBA- SMALL BUSINESS ADMINISTRATION	82.61	0.080929	219		219	6	225
SCA- CONSUMER AFFAIRS & BUS REG	25.90	0.025373	69		69	2	71
SDA-SHERIFFS DEPT ASSC	4.00	0.003919	11		11	0	11
SDB-SHERIFF DEPT BERKSHIRE	241.34	0.236429	641		641	18	659
SDC-SHERIFF DEPT BARNSTABLE	281.98	0.276242	748		748	21	770
SDD-SHERIFF DEPT DUKES	46.04	0.045103	122		122	3	126
SDE-SHERIFF DEPT ESSEX	559.06	0.547684	1,484		1,484	43	1,526
SDF-SHERIFF DEPT FRANKLIN	235.70	0.230904	626		626	18	644
SDH-SHERIFF DEPT HAMPDEN	1,507.13	1.476464	4,000		4,000	115	4,115
SDM-SHERIFF DEPT MIDDLESEX	695.58	0.681427	1,846		1,846	53	1,899
SDN-SHERIFF DEPT NORFOLK	362.22	0.354850	961		961	28	989
SDP-SHERIFF DEPT PLYMOUTH	735.28	0.720319	1,952		1,952	56	2,008
SDS-SHERIFF DEPT SUFFOLK	869.47	0.851778	2,308		2,308	66	2,374
SDW-SHERIFF DEPT WORCESTER	563.65	0.552181	1,496		1,496	43	1,539
SEA- BUSINESS & TECH	10.26	0.010051	27		27	1	28
SEC-SECRETARY OF ST	449.25	0.440109	1,192		1,192	34	1,227
SEN-SENATE	291.58	0.285647	774		774	22	796

Commonwealth of Massachusetts
Schedule .4 - Detail Activity Allocations
For Department TRE-TREASURER

Activity - PENSION - STATE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SJC-SUPREME JUDICIAL COURT	91.48	0.089619	243		243	7	250
SOR-SEX OFFENDER REGISTRY	58.80	0.057604	156		156	4	161
SRB-ST RECLAMATION BRD	121.50	0.119028	323		323	9	332
SSA-SALEM ST COLLEGE	2,066.09	2.024050	5,484		5,484	158	5,642
STC-SPRINGFIELD TECH COMM COLLEGE	1,107.74	1.085200	2,940		2,940	85	3,025
SUF-SUFFOLK DISTRICT ATTY	269.68	0.264193	716		716	21	736
TAC- TELECOM & CABLE	25.35	0.024834	67		67	2	69
TRB-TEACHERS RETIREMENT BRD	113.97	0.111651	302		302	9	311
TRC-TRIAL COURT	6,691.74	6.555579	17,762		17,762	511	18,273
VET- VETERANS SVCS	114.36	0.112033	303		303	9	312
VWA-VICTIM & WITNESS ASSIST BRD	28.62	0.028038	76		76	2	78
WEL- TRANSITIONAL ASSIST	1,807.79	1.771006	4,798		4,798	138	4,937
WES-WESTERN DISTRICT ATTY	168.97	0.165532	448		448	13	461
WOR-WORCESTER ST COLLEGE	989.26	0.969131	2,626		2,626	76	2,701
WSC-WESTFIELD ST COLLEGE	996.28	0.976008	2,644		2,644	76	2,720
Grantee Total	94,913.00	92.981751	251,928		251,928	7,257	259,185
Schedule .4 Total for PENSION - STATE	102,077.02	100.000000	270,943		270,943	7,257	278,200

Allocation Basis: NUMBER OF EMP. PAID THROUGH HRCMS

Allocation Source: FTE REPORT

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	Total	MMARS	PAYROLL	PENSION - TEACHERS	EHS/MEDICAL ASSISTANCE
Central Service Department					
AGO-ATTY GENERAL OFC	21,922	3,448	16,735	0	0
ANF-EXEC OFC ADMIN & FIN	17,370	3,346	7,365	0	0
BSB-BUR OF ST BLDGS	629	94	488	0	0
CSC-CIVIL SERVICE COMM	310	53	235	0	0
CTR-THE COMPTROLLER	11,306	4,008	3,950	0	0
DCP-CAP ASSET MGMT/MAINT	93,389	3,607	10,361	0	0
DCR-CONSERVATION & REC	94,334	7,742	54,532	0	0
HRD-HUMAN RESOURCES DIV	8,325	2,870	4,973	0	0
OSD-OPERATIONAL SVCS	5,971	894	3,552	0	0
POL- ST POLICE	121,728	24,537	84,628	0	0
SDO-SUPPLIER DIVERSITY OFFICE	1,227	181	954	0	0
TRE-TREASURER	545,174	6,393	8,316	0	0
Central Service Total	921,687	57,172	196,089	0	0
Grantee Department					
ADD-DEV DISABILITIES CNCL	524	64	419	0	0
AGR-AG. RESOURCES	7,246	2,143	3,392	0	0
ALA-ADMIN LAW APPEALS DIV	1,353	237	1,015	0	0
APC-APPEALS COURT	3,870	746	2,844	0	0
ART-MASS CULTURAL CNCL	1,514	272	1,131	0	0
ATB-APPELLATE TAX BRD	747	140	553	0	0
BBE-BRD OF BAR EXAMINERS	1,049	89	874	0	0
BCC-BERKSHIRE COMM COLLEGE	14,839	967	12,544	0	0
BER-BERKSHIRE DISTRICT ATTY	2,213	293	1,747	0	0
BHC-BUNKER HILL COMM COLLEGE	76,298	3,377	66,252	0	0
BLC-BRD OF LIB COMMERS	5,753	394	612	0	0
BRC-BRISTOL COMM COLLEGE	28,539	2,218	23,760	0	0
BRI-BRISTOL DISTRICT ATTY	4,899	712	3,812	0	0
BSC-BRIDGEGWATER ST COLLEGE	91,107	6,146	77,301	0	0
BSD-SHERIFF DEPT BRISTOL	17,016	2,132	13,537	0	0
CAD-COMM AGAINST DISCRIMINATION	3,019	475	2,316	0	0
CCC-CAPE COD COMM COLLEGE	16,260	1,282	13,485	0	0
CDA-EMERGENCY MGMT AGENCY	5,048	1,649	3,005	0	0
CHE-SOLDIERS' HOME IN MASS	11,885	1,874	9,102	0	0
CHS-CRIM HISTORY SYSTEMS BRD	1,764	378	1,261	0	0
CJC-COMM ON JUDICIAL CONDUCT	231	51	164	0	0
CJT-MUN POLICE TRAIN COMM	24,328	795	21,389	0	0
CME-CHIEF MEDICAL EXAMINER	6,298	1,079	4,711	0	0
CNB- CANNABIS CONTROL COMMISSION	4,896	894	3,643	0	0
CPC-COMMI FOR PUBLIC COUNSEL SVCS	27,017	4,294	20,684	0	0
CPF-CAMPAIGN & POL FIN	660	105	506	0	0
CPI-CAPE & ISLANDS DISTRICT ATTY	2,108	329	1,620	0	0
CSW-COMM ON STATUS OF WOMEN	340	43	270	0	0
DAA-DISTRICT ATTY ASSC	513	196	271	0	0
DAC-DISABLED PROTECTION COMM	4,370	688	3,352	0	0
DFS- FIRE SVCS	18,083	1,210	14,301	0	0
DIA- IND ACCIDENTS	15,485	0	0	0	0
DMH- MENTAL HEALTH	154,860	47,030	97,956	0	0
DMR- MENTAL RETARDATION	285,073	114,918	154,708	0	0
DOB- BANKS	6,105	1,089	4,566	0	0

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	Total	MMARS	PAYROLL	PENSION - TEACHERS	EHS/MEDICAL ASSISTANCE
DOC- CORRECTION	155,697	27,714	112,749	0	0
DOE- EDUCATION	24,029	9,092	13,593	0	0
DOI- INSURANCE	4,382	746	3,310	0	0
DOR- REVENUE	81,868	9,688	40,294	0	0
DOS- STANDARDS	757	110	585	0	0
DOT-TRANSPORTATION	769,830	44,755	123,070	0	0
DPH- PUBLIC HEALTH	155,657	57,927	88,296	0	0
DPU- PUBLIC UTILITIES	7,509	1,432	5,532	0	0
DSS- SOCIAL SERVICES	187,226	57,812	117,804	0	0
DYS- YOUTH SERVICES	32,037	7,701	22,076	0	0
EAS-EASTERN DISTRICT ATTY	5,490	787	4,281	0	0
EDU-EXECUTIVE OFFICE OF EDUCATION	9,478	2,117	1,962	0	0
EEC- EARLY EDU & CARE	27,825	16,719	8,259	0	0
EED-EXEC ECON DEV	57,204	706	2,039	0	0
EHS-EXEC HLTH & HUMAN SVCS	508,586	46,611	57,890	0	393,342
ELD- ELDER AFFAIRS	33,519	31,185	2,125	0	0
ENE- ENERGY RESOURCES	2,675	469	1,987	0	0
ENV-EXEC ENV AFFAIRS	33,794	3,383	10,391	0	0
EOL- WORKFORCE DEV	71,080	10,214	34,736	0	0
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	13,984	3,149	6,587	0	0
EQE- ENV PROTECTION	33,257	5,762	22,675	0	0
ETH-ST ETHICS COMM	1,046	171	796	0	0
FRC-FRAMINGHAM ST COLLEGE	59,036	2,899	50,599	0	0
FSC-FITCHBURG ST COLLEGE	45,837	2,827	39,151	0	0
FWE- FISH AND GAME	16,286	1,905	9,715	0	0
GCC-GREENFIELD COMM COLLEGE	10,205	940	8,434	0	0
GCN-GOVERNORS COUNCIL	227	14	194	0	0
GIC-GROUP INSURANCE COMM	2,118	398	1,566	0	0
GOV-GOVERNORS OFC	3,009	469	2,312	0	0
HCC-HOLYOKE COMM COLLEGE	27,109	2,037	22,438	0	0
HCF-HLTH CARE FIN & POLICY	6,786	1,468	4,841	0	0
HLY-SOLDIERS' HOME IN HOLYOKE	10,168	1,417	7,950	0	0
HOU-HOUSE OF REPS	22,602	2,765	18,057	0	0
HPC-HEALTH POLICY COMM	2,801	531	2,066	0	0
HSD-SHERIFF DEPT HAMPSHIRE	7,611	899	6,103	0	0
HST-HLTH CARE SECURITY TRUST	21	3	17	0	0
IGO- INSPECTOR GENERAL	3,313	410	2,643	0	0
ITD-INFORMATION TECHNOLOGY DIV	37,736	9,654	13,093	0	0
LEG-JOINT LEG EXP	1,105	323	712	0	0
LIB-GEORGE FINGOLD LIBRARY	489	63	388	0	0
LOT-LOTTERY COMM	18,129	4,855	10,450	0	0
MAS-MASSASOIT COMM COLLEGE	22,284	1,958	18,226	0	0
MBC-MASS BAY COMM COLLEGE	43,585	1,655	38,076	0	0
MBT-MASS BAY TRANSPORTATION AUTHORITY	257,357	41,606	196,381	0	0
MCA-MASS COLLEGE OF ART	48,770	2,224	42,327	0	0
MCB-MASS COMM FOR THE BLIND	5,647	1,473	3,800	0	0
MCC-MIDDLESEX COMM COLLEGE	27,068	2,285	22,359	0	0
MCD-COMM FOR THE DEAF	2,336	596	1,584	0	0
MGC-MASSACHUSETTS GAMING COMMISSION	5,686	1,682	3,645	0	0
MHL-MENTAL HLTH LEGAL ADVISORS	840	150	629	0	0

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	Total	MMARS	PAYROLL	PENSION - TEACHERS	EHS/MEDICAL ASSISTANCE
MID-WORCESTER (MIDDLE) DISTRICT ATTY	6,290	898	4,908	0	0
MIL-MILITARY DIV	33,692	2,879	26,507	0	0
MMA-MASS MARITIME ACADEMY	15,025	1,411	12,218	0	0
MMP-MASS MKTING PARTNERSHIP	875	354	475	0	0
MRC-MASS REHAB COMM	36,680	9,345	24,234	0	0
MWC-MT WACHUSETT COMM COLLEGE	24,393	1,770	20,574	0	0
NAC-MASS COLLEGE OF LIBERAL ARTS	20,144	1,294	16,943	0	0
NEC-NORTHERN ESSEX COMM COLLEGE	23,011	2,019	19,005	0	0
NFK-NORFOLK DISTRICT ATTY	4,687	739	3,594	0	0
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	8,456	1,253	6,556	0	0
NSC-NORTH SHORE COMM COLLEGE	31,775	2,119	26,964	0	0
NSD-SHERIFF DEPT NANTUCKET	246	28	198	0	0
NWD-NORTHWESTERN DISTRICT ATTY	3,147	493	2,415	0	0
OCA-OFFICE OF CHILD ADVOCATE	940	239	639	0	0
OCD- HOUSING & COMM DEV	107,930	34,371	11,689	0	0
OHA-MASS OFC ON DISABILITY	1,090	64	381	0	0
ORI-OFRC FOR REFUGEES AND IMMIGRANTS	2,096	1,405	630	0	0
OVA - OFFICE OF THE VETERAN ADVOCATE	117	9	98	0	0
PAR-PAROLE BRD	6,964	1,189	5,225	0	0
PER-PUBLIC EMPLOYEE RETIRE ADMIN	1,907	362	1,406	0	0
PLY-PLYMOUTH DISTRICT ATTY	4,782	672	3,742	0	0
PST-PEACE OFFICER STANDARDS	1,587	354	1,122	0	0
QCC-QUINSIGAMOND COMM COLLEGE	40,584	2,660	34,058	0	0
RCC-ROXBURY COMM COLLEGE	19,718	1,110	16,860	0	0
REG- PROF LICENSURE	9,582	1,744	7,135	0	0
RGT-BRD OF HIGHER ED	2,452	519	1,744	0	0
SAO-ST AUDITORS OFC	7,374	1,110	5,675	0	0
SBA- SMALL BUSINESS ADMINISTRATION	2,984	470	2,289	0	0
SCA- CONSUMER AFFAIRS & BUS REG	917	129	718	0	0
SDA-SHERIFFS DEPT ASSC	158	37	111	0	0
SDB-SHERIFF DEPT BERKSHIRE	8,643	1,135	6,687	0	0
SDC-SHERIFF DEPT BARNSTABLE	10,200	1,618	7,812	0	0
SDD-SHERIFF DEPT DUKES	1,597	196	1,275	0	0
SDE-SHERIFF DEPT ESSEX	20,448	3,271	15,489	0	0
SDF-SHERIFF DEPT FRANKLIN	8,292	1,118	6,530	0	0
SDH-SHERIFF DEPT HAMPDEN	50,616	4,558	41,757	0	0
SDM-SHERIFF DEPT MIDDLESEX	24,872	3,701	19,272	0	0
SDN-SHERIFF DEPT NORFOLK	13,131	1,704	10,036	0	0
SDP-SHERIFF DEPT PLYMOUTH	25,229	2,846	20,372	0	0
SDS-SHERIFF DEPT SUFFOLK	31,062	4,555	24,090	0	0
SDW-SHERIFF DEPT WORCESTER	19,770	2,353	15,616	0	0
SEA- BUSINESS & TECH	371	59	284	0	0
SEC-SECRETARY OF ST	17,093	3,116	12,447	0	0
SEN-SENATE	10,300	1,426	8,078	0	0
SJC-SUPREME JUDICIAL COURT	3,528	744	2,534	0	0
SOR-SEX OFFENDER REGISTRY	2,162	373	1,629	0	0
SRB-ST RECLAMATION BRD	4,286	569	3,366	0	0

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	Total	MMARS	PAYROLL	PENSION - TEACHERS	EHS/MEDICAL ASSISTANCE
SSA-SALEM ST COLLEGE	68,209	4,796	57,244	0	0
STC-SPRINGFIELD TECH COMM COLLEGE	35,805	1,972	30,691	0	0
SUF-SUFFOLK DISTRICT ATTY	9,631	1,423	7,472	0	0
TAC- TELECOM & CABLE	917	146	702	0	0
TRB-TEACHERS RETIREMENT BRD	653,411	667	3,158	649,275	0
TRC-TRIAL COURT	269,438	41,884	185,404	0	0
UMS-UNIVERSITY OF MASS SYSTEM	56,262	52,787	0	0	0
VET- VETERANS SVCS	5,680	1,740	3,168	0	0
VWA-VICTIM & WITNESS ASSIST BRD	1,002	131	793	0	0
WEL- TRANSITIONAL ASSIST	66,917	11,893	50,087	0	0
WES-WESTERN DISTRICT ATTY	5,995	852	4,681	0	0
WOR-WORCESTER ST COLLEGE	33,779	2,968	27,409	0	0
WSC-WESTFIELD ST COLLEGE	33,879	3,414	27,603	0	0
Grantee Total	5,662,530	853,130	2,629,694	649,275	393,342
Direct Bill	0	0	0	0	0
Total	6,584,216	910,302	2,825,783	649,275	393,342

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	INDUSTRIAL ACCIDENTS	FAMILY & MEDICAL LEAVE	DEBT MGMT - BOND	BANK FEES	PENSION - STATE
Central Service Department					
AGO-ATTY GENERAL OFC	0	0	116	0	1,623
ANF-EXEC OFC ADMIN & FIN	0	0	5,945	0	714
BSB-BUR OF ST BLDGS	0	0	0	0	47
CSC-CIVIL SERVICE COMM	0	0	0	0	23
CTR-THE COMPTROLLER	0	0	2,965	0	383
DCP-CAP ASSET MGMT/MAINT	0	0	78,417	0	1,005
DCR-CONSERVATION & REC	0	0	26,771	0	5,288
HRD-HUMAN RESOURCES DIV	0	0	0	0	482
OSD-OPERATIONAL SVCS	0	0	1,181	0	344
POL- ST POLICE	0	0	4,357	0	8,207
SDO-SUPPLIER DIVERSITY OFFICE	0	0	0	0	92
TRE-TREASURER	0	0	428,693	100,966	806
Central Service Total	0	0	548,445	100,966	19,015
Grantee Department					
ADD-DEV DISABILITIES CNCL	0	0	0	0	41
AGR-AG. RESOURCES	0	0	1,377	0	334
ALA-ADMIN LAW APPEALS DIV	0	0	0	0	100
APC-APPEALS COURT	0	0	0	0	280
ART-MASS CULTURAL CNCL	0	0	0	0	111
ATB-APPELLATE TAX BRD	0	0	0	0	54
BBE-BRD OF BAR EXAMINERS	0	0	0	0	86
BCC-BERKSHIRE COMM COLLEGE	0	0	90	0	1,236
BER-BERKSHIRE DISTRICT ATTY	0	0	0	0	172
BHC-BUNKER HILL COMM COLLEGE	0	0	139	0	6,530
BLC-BRD OF LIB COMMERS	0	0	4,686	0	60
BRC-BRISTOL COMM COLLEGE	0	0	220	0	2,342
BRI-BRISTOL DISTRICT ATTY	0	0	0	0	376
BSC-BRIDGewater ST COLLEGE	0	0	40	0	7,619
BSD-SHERIFF DEPT BRISTOL	0	0	12	0	1,334
CAD-COMM AGAINST DISCRIMINATION	0	0	0	0	228
CCC-CAPE COD COMM COLLEGE	0	0	164	0	1,329
CDA-EMERGENCY MGMT AGENCY	0	0	99	0	296
CHE-SOLDIERS' HOME IN MASS	0	0	11	0	897
CHS-CRIM HISTORY SYSTEMS BRD	0	0	1	0	124
CJC-COMM ON JUDICIAL CONDUCT	0	0	0	0	16
CJT-MUN POLICE TRAIN COMM	0	0	36	0	2,108
CME-CHIEF MEDICAL EXAMINER	0	0	44	0	464
CNB- CANNABIS CONTROL COMMISSION	0	0	0	0	359
CPC-COMMI FOR PUBLIC COUNSEL SVCS	0	0	0	0	2,039
CPF-CAMPAIGN & POL FIN	0	0	0	0	50
CPI-CAPE & ISLANDS DISTRICT ATTY	0	0	0	0	160
CSW-COMM ON STATUS OF WOMEN	0	0	0	0	27
DAA-DISTRICT ATTY ASSC	0	0	19	0	27
DAC-DISABLED PROTECTION COMM	0	0	0	0	330
DFS- FIRE SVCS	0	0	1,162	0	1,409
DIA- IND ACCIDENTS	15,485	0	0	0	0
DMH- MENTAL HEALTH	0	0	219	0	9,654
DMR- MENTAL RETARDATION	0	0	200	0	15,248
DOB- BANKS	0	0	0	0	450

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	INDUSTRIAL ACCIDENTS	FAMILY & MEDICAL LEAVE	DEBT MGMT - BOND	BANK FEES	PENSION - STATE
DOC- CORRECTION	0	0	4,122	0	11,112
DOE- EDUCATION	0	0	4	0	1,340
DOI- INSURANCE	0	0	0	0	326
DOR- REVENUE	0	0	2,416	25,498	3,971
DOS- STANDARDS	0	0	5	0	58
DOT-TRANSPORTATION	0	0	425,839	164,037	12,130
DPH- PUBLIC HEALTH	0	0	731	0	8,702
DPU- PUBLIC UTILITIES	0	0	0	0	545
DSS- SOCIAL SERVICES	0	0	0	0	11,611
DYS- YOUTH SERVICES	0	0	85	0	2,176
EAS-EASTERN DISTRICT ATTY	0	0	0	0	422
EDU-EXECUTIVE OFFICE OF EDUCATION	0	0	5,206	0	193
EEC- EARLY EDU & CARE	0	0	2,034	0	814
EED-EXEC ECON DEV	0	0	54,259	0	201
EHS-EXEC HLTH & HUMAN SVCS	0	0	5,038	0	5,706
ELD- ELDER AFFAIRS	0	0	0	0	209
ENE- ENERGY RESOURCES	0	0	23	0	196
ENV-EXEC ENV AFFAIRS	0	0	18,996	0	1,024
EOL- WORKFORCE DEV	0	0	4,690	18,017	3,423
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	0	0	3,599	0	649
EQE- ENV PROTECTION	0	0	2,586	0	2,235
ETH-ST ETHICS COMM	0	0	0	0	78
FRC-FRAMINGHAM ST COLLEGE	0	0	551	0	4,987
FSC-FITCHBURG ST COLLEGE	0	0	0	0	3,859
FWE- FISH AND GAME	0	0	3,708	0	957
GCC-GREENFIELD COMM COLLEGE	0	0	0	0	831
GCN-GOVERNORS COUNCIL	0	0	0	0	19
GIC-GROUP INSURANCE COMM	0	0	0	0	154
GOV-GOVERNORS OFC	0	0	0	0	228
HCC-HOLYOKE COMM COLLEGE	0	0	422	0	2,211
HCF-HLTH CARE FIN & POLICY	0	0	0	0	477
HLY-SOLDIERS' HOME IN HOLYOKE	0	0	17	0	783
HOU-HOUSE OF REPS	0	0	0	0	1,780
HPC-HEALTH POLICY COMM	0	0	0	0	204
HSD-SHERIFF DEPT HAMPSHIRE	0	0	8	0	601
HST-HLTH CARE SECURITY TRUST	0	0	0	0	2
IGO- INSPECTOR GENERAL	0	0	0	0	260
ITD-INFORMATION TECHNOLOGY DIV	0	0	13,699	0	1,290
LEG-JOINT LEG EXP	0	0	0	0	70
LIB-GEORGE FINGOLD LIBRARY	0	0	0	0	38
LOT-LOTTERY COMM	0	0	1,794	0	1,030
MAS-MASSASOIT COMM COLLEGE	0	0	304	0	1,796
MBC-MASS BAY COMM COLLEGE	0	0	101	0	3,753
MBT-MASS BAY TRANSPORTATION AUTHORITY	0	0	0	0	19,371
MCA-MASS COLLEGE OF ART	0	0	46	0	4,172
MCB-MASS COMM FOR THE BLIND	0	0	0	0	374
MCC-MIDDLESEX COMM COLLEGE	0	0	220	0	2,204
MCD-COMM FOR THE DEAF	0	0	0	0	156
MGC-MASSACHUSETTS GAMING COMMISSION	0	0	0	0	359
MHL-MENTAL HLTH LEGAL ADVISORS	0	0	0	0	62

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	INDUSTRIAL ACCIDENTS	FAMILY & MEDICAL LEAVE	DEBT MGMT - BOND	BANK FEES	PENSION - STATE
MID-WORCESTER (MIDDLE) DISTRICT ATTY	0	0	0	0	484
MIL-MILITARY DIV	0	0	1,694	0	2,612
MMA-MASS MARITIME ACADEMY	0	0	192	0	1,204
MMP-MASS MKTING PARTNERSHIP	0	0	0	0	47
MRC-MASS REHAB COMM	0	0	712	0	2,388
MWC-MT WACHUSETT COMM COLLEGE	0	0	21	0	2,028
NAC-MASS COLLEGE OF LIBERAL ARTS	0	0	237	0	1,670
NEC-NORTHERN ESSEX COMM COLLEGE	0	0	113	0	1,873
NFK-NORFOLK DISTRICT ATTY	0	0	0	0	354
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	0	0	0	0	646
NSC-NORTH SHORE COMM COLLEGE	0	0	35	0	2,657
NSD-SHERIFF DEPT NANTUCKET	0	0	0	0	20
NWD-NORTHWESTERN DISTRICT ATTY	0	0	0	0	238
OCA-OFFICE OF CHILD ADVOCATE	0	0	0	0	63
OCD- HOUSING & COMM DEV	0	0	60,719	0	1,152
OHA-MASS OFC ON DISABILITY	0	0	606	0	38
ORI-OFC FOR REFUGEES AND IMMIGRANTS	0	0	0	0	62
OVA - OFFICE OF THE VETERAN ADVOCATE	0	0	0	0	10
PAR-PAROLE BRD	0	0	36	0	515
PER-PUBLIC EMPLOYEE RETIRE ADMIN	0	0	0	0	139
PLY-PLYMOUTH DISTRICT ATTY	0	0	0	0	369
PST-PEACE OFFICER STANDARDS	0	0	0	0	111
QCC-QUINSIGAMOND COMM COLLEGE	0	0	509	0	3,357
RCC-ROXBURY COMM COLLEGE	0	0	87	0	1,662
REG- PROF LICENSURE	0	0	0	0	703
RGT-BRD OF HIGHER ED	0	0	16	0	172
SAO-ST AUDITORS OFC	0	0	30	0	559
SBA- SMALL BUSINESS ADMINISTRATION	0	0	0	0	225
SCA- CONSUMER AFFAIRS & BUS REG	0	0	0	0	71
SDA-SHERIFFS DEPT ASSC	0	0	0	0	11
SDB-SHERIFF DEPT BERKSHIRE	0	0	163	0	659
SDC-SHERIFF DEPT BARNSTABLE	0	0	0	0	770
SDD-SHERIFF DEPT DUKES	0	0	0	0	126
SDE-SHERIFF DEPT ESSEX	0	0	161	0	1,526
SDF-SHERIFF DEPT FRANKLIN	0	0	0	0	644
SDH-SHERIFF DEPT HAMPDEN	0	0	185	0	4,115
SDM-SHERIFF DEPT MIDDLESEX	0	0	0	0	1,899
SDN-SHERIFF DEPT NORFOLK	0	0	403	0	989
SDP-SHERIFF DEPT PLYMOUTH	0	0	3	0	2,008
SDS-SHERIFF DEPT SUFFOLK	0	0	43	0	2,374
SDW-SHERIFF DEPT WORCESTER	0	0	262	0	1,539
SEA- BUSINESS & TECH	0	0	0	0	28
SEC-SECRETARY OF ST	0	0	303	0	1,227
SEN-SENATE	0	0	0	0	796
SJC-SUPREME JUDICIAL COURT	0	0	0	0	250
SOR-SEX OFFENDER REGISTRY	0	0	0	0	161
SRB-ST RECLAMATION BRD	0	0	19	0	332

**Commonwealth of Massachusetts
Schedule .5 - Allocation Summary
For Department TRE-TREASURER**

Receiving Department	INDUSTRIAL ACCIDENTS	FAMILY & MEDICAL LEAVE	DEBT MGMT - BOND	BANK FEES	PENSION - STATE
SSA-SALEM ST COLLEGE	0	0	527	0	5,642
STC-SPRINGFIELD TECH COMM COLLEGE	0	0	117	0	3,025
SUF-SUFFOLK DISTRICT ATTY	0	0	0	0	736
TAC- TELECOM & CABLE	0	0	0	0	69
TRB-TEACHERS RETIREMENT BRD	0	0	0	0	311
TRC-TRIAL COURT	0	0	3,377	20,500	18,273
UMS-UNIVERSITY OF MASS SYSTEM	0	0	3,475	0	0
VET- VETERANS SVCS	0	0	459	0	312
VWA-VICTIM & WITNESS ASSIST BRD	0	0	0	0	78
WEL- TRANSITIONAL ASSIST	0	0	0	0	4,937
WES-WESTERN DISTRICT ATTY	0	0	0	0	461
WOR-WORCESTER ST COLLEGE	0	0	700	0	2,701
WSC-WESTFIELD ST COLLEGE	0	0	142	0	2,720
Grantee Total	15,485	0	634,368	228,051	259,185
Direct Bill	0	0	0	0	0
Total	15,485	0	1,182,813	329,017	278,200

Section D: Supplemental Data

COMMONWEALTH OF MASSACHUSETTS
Statewide Cost Allocation Plan - Section I FY2024
Reconciliation of Allocated Expenditures SCH C to 562A Report

Central Service	Schedule C Total	562A Total	Difference
AGO - Attorney General	\$ 91,709,822	\$ 91,709,822	(0)
ANF - Executive Office Admin & Finance	\$ 865,680,544	\$ 865,680,544	(0)
BSB - Bureau of State Buildings	\$ 4,018,547	\$ 4,018,547	0
CSC - Civil Service Commission	\$ 1,065,115	\$ 1,065,115	0
CTR - Office of the Comptroller	\$ 17,926,546	\$ 17,926,546	0
DCP - Capital Asset Mgmt	\$ 595,061,577	\$ 595,061,577	(0)
DCR - Conservation and Recreation	\$ 363,852,197	\$ 363,852,197	0
HRD - Human Resources Division	\$ 159,659,054	\$ 159,659,054	0
OSD - Operational Services	\$ 32,093,108	\$ 32,093,108	(0)
POL - State Police	\$ 584,938,290	\$ 584,938,290	0
SDO - Supplier Diversity Office	\$ 3,582,681	\$ 3,582,681	0
TRE - Treasurer	\$ 16,762,410,814	\$ 16,762,410,814	(0)
*SS - Debt Payment Unallocated	\$ 9,417,696,519	\$ 9,417,696,519	-
TRE - Total	\$ 26,180,107,333	\$ 26,180,107,333	(0)

COMMONWEALTH OF MASSACHUSETTS

Fixed Cost Calculation

FY 2026

Final



March 26, 2025

Prepared by: Maximus
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Fixed Cost Reconciliation

FY24 Actual Schedule A	\$ 137,421,512	
<hr/>		
Total FY24 Actual	137,421,512	(1)
FY22 Actual Schedule A	104,825,675	
<hr/>		
Total FY22 Actual	104,825,675	(2)
Roll Forward	32,595,837	(1-2)
Roll Forward on Summary Sch	32,595,837	
<hr/>		
Difference	-	
Total Roll Forward	32,595,837	(3)
Total Fixed From CAP	170,017,348	(1+3)
Total Fixed on Schedule	170,017,348	
Difference	-	

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
FY 2024 Roll Forwards and Projections for FY 2026

BUILDING DEPRECIATION

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	-	-
AGR-AG. RESOURCES	-	-	-	-
ALA-ADMIN LAW APPEALS DIV	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGEWATER ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	48,949	123,499	74,550	198,049
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	-	-	-	-
CHE-SOLDIERS' HOME IN MASS	-	-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	2,445	5,607	3,162	8,768
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	-
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	-	-	-
DIA- IND ACCIDENTS	-	55,295	55,295	110,590
DLS- DEPT OF LABOR STANDARDS	-	5,058	5,058	10,116
DMH- MENTAL HEALTH	117,859	-	(117,859)	(117,859)
DMR- MENTAL RETARDATION	-	-	-	-
DOB- BANKS	-	15,693	15,693	31,386
DOC- CORRECTION	-	-	-	-
DOE- EDUCATION	-	9,823	9,823	19,647
DOI- INSURANCE	-	-	-	-
DOR- REVENUE	343	114,170	113,827	227,997
DOS- STANDARDS	7,729	-	(7,729)	(7,729)
DOT-TRANSPORTATION	-	-	-	-
DPH- PUBLIC HEALTH	3,321	-	(3,321)	(3,321)
DPS- PUBLIC SAFETY	29,359	48,431	19,072	67,504
DPU- PUBLIC UTILITIES	-	-	-	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	-
DYS- YOUTH SERVICES	-	-	-	-
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	8,036	26,816	18,780	45,597
EEC- EARLY EDU & CARE	-	-	-	-
EED-EXEC ECON DEV	25,240	41,635	16,396	58,031
EHS-EXEC HLTH & HUMAN SVCS	74,477	482,357	407,880	890,237
ELD- ELDER AFFAIRS	62,353	-	(62,353)	(62,353)
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	-	-	-	-
ENV-EXEC ENV AFFAIRS	-	-	-	-
EOL- WORKFORCE DEV	80,826	23,536	(57,290)	(33,755)
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	-
EQE- ENV PROTECTION	-	183,372	183,372	366,743
ETH-ST ETHICS COMM	18,031	29,745	11,713	41,458
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	-	-	-	-
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	23,907	39,784	15,877	55,661
GOV-GOVERNORS OFC	-	11,001	11,001	22,001
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	-	-
HOU-HOUSE OF REPS	-	-	-	-
HPC-HEALTH POLICY COMM	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
FY 2024 Roll Forwards and Projections for FY 2026

BUILDING DEPRECIATION

	2022 Actual	2024 Actual	Roll Forward	<u>2026 Fixed</u> 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	36,800	60,706	23,906	84,612
ITD-INFORMATION TECHNOLOGY DIV	73,701	124,673	50,972	175,645
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	1,410	35,206	33,796	69,001
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	8,995	8,995	17,991
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	7,658	12,632	4,974	17,606
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	10,610	17,502	6,892	24,395
ORI-OF FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	32,612	32,612	65,224
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	3,751	3,751	7,501
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	26,604	39,667	13,063	52,730
SAO-ST AUDITORS OFC	43,960	72,517	28,557	101,073
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	98,814	188,281	89,467	277,749
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	41,428	68,340	26,912	95,252
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VVA-VICTIM & WITNESS ASSIST BRD	9,711	16,019	6,308	22,328
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	235,153	628,384	393,231	1,021,614
TOTAL	1,088,724	2,525,106	1,436,382	3,961,487

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

EQUIP & SOFTWARE DEPREC

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual
				+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	680	706	26	733
AGR-AG. RESOURCES	4,701	5,716	1,015	6,731
ALA-ADMIN LAW APPEALS DIV	413	1,711	1,298	3,009
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	200	4,792	4,593	9,385
ART-MASS CULTURAL CNCL	1,119	1,906	788	2,694
ATB-APPELLATE TAX BRD	53	932	879	1,812
BBE-BRD OF BAR EXAMINERS	155	1,473	1,318	2,791
BCC-BERKSHIRE COMM COLLEGE	240	21,140	20,901	42,041
BER-BERKSHIRE DISTRICT ATTY	295	2,944	2,649	5,594
BHC-BUNKER HILL COMM COLLEGE	1,683	111,649	109,967	221,616
BLC-BRD OF LIB COMMERS	643	1,032	389	1,421
BRC-BRISTOL COMM COLLEGE	1,935	40,040	38,106	78,146
BRI-BRISTOL DISTRICT ATTY	488	6,424	5,936	12,360
BSC-BRIDGEWATER ST COLLEGE	438	130,269	129,831	260,100
BSD-SHERIFF DEPT BRISTOL	1,772	22,814	21,042	43,856
CAD-COMM AGAINST DISCRIMINATION	305	3,903	3,599	7,502
CCC-CAPE COD COMM COLLEGE	830	22,725	21,895	44,619
CDA-EMERGENCY MGMT AGENCY	3,852	5,064	1,212	6,276
CHE-SOLDIERS' HOME IN MASS	3,350	15,340	11,990	27,330
CHS-CRIM HISTORY SYSTEMS BRD	673	2,125	1,452	3,577
CJC-COMM ON JUDICIAL CONDUCT	55	276	221	497
CJT-MUN POLICE TRAIN COMM	544	36,045	35,501	71,546
CME-CHIEF MEDICAL EXAMINER	6,589	7,939	1,350	9,288
CNB- CANNABIS CONTROL COMMISSION	7,165	6,139	(1,026)	5,113
CPC-COMMI FOR PUBLIC COUNSEL SVCS	22,967	34,858	11,891	46,749
CPF-CAMPAIGN & POL FIN	64	852	788	1,640
CPI-CAPE & ISLANDS DISTRICT ATTY	471	2,730	2,259	4,989
CSW-COMM ON STATUS OF WOMEN	52	456	404	859
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	214	458	244	702
DAC-DISABLED PROTECTION COMM	414	5,649	5,235	10,884
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	3,234	24,101	20,867	44,968
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	24,563	165,077	140,514	305,592
DMR- MENTAL RETARDATION	90,867	260,715	169,848	430,564
DOB- BANKS	357	7,694	7,338	15,032
DOC- CORRECTION	14,572	190,006	175,434	365,439
DOE- EDUCATION	37,393	22,908	(14,485)	8,423
DOI- INSURANCE	1,153	5,578	4,425	10,003
DOR- REVENUE	27,228	67,905	40,677	108,582
DOS- STANDARDS	194	985	791	1,776
DOT-TRANSPORTATION	158,352	207,399	49,047	256,446
DPH- PUBLIC HEALTH	54,947	148,799	93,852	242,651
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	782	9,323	8,541	17,864
DPW-MASS HIGHWAY DEPT	47	-	(47)	(47)
DSS- SOCIAL SERVICES	198,503	198,524	22	198,546
DYS- YOUTH SERVICES	8,939	37,203	28,264	65,466
EAS-EASTERN DISTRICT ATTY	457	7,215	6,758	13,973
EDU-EXECUTIVE OFFICE OF EDUCATION	803	3,307	2,504	5,811
EEC- EARLY EDU & CARE	9,458	13,918	4,460	18,378
EED-EXEC ECON DEV	828	3,436	2,607	6,043
EHS-EXEC HLTH & HUMAN SVCS	435,238	97,557	(337,681)	(240,124)
ELD- ELDER AFFAIRS	4,611	3,581	(1,030)	2,551
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	653	3,349	2,696	6,044
ENV-EXEC ENV AFFAIRS	11,393	17,512	6,118	23,630
EOL- WORKFORCE DEV	19,927	58,538	38,610	97,148
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	5,973	11,101	5,128	16,229
EQE- ENV PROTECTION	16,639	38,212	21,572	59,784
ETH-ST ETHICS COMM	104	1,342	1,238	2,580
FRC-FRAMINGHAM ST COLLEGE	2,276	85,271	82,995	168,265
FSC-FITCHBURG ST COLLEGE	1,118	65,978	64,861	130,839
FWE- FISH AND GAME	3,457	16,372	12,915	29,287
GCC-GREENFIELD COMM COLLEGE	210	14,213	14,003	28,216
GCN-GOVERNORS COUNCIL	6	327	321	648
GIC-GROUP INSURANCE COMM	950	2,639	1,689	4,329
GOV-GOVERNORS OFC	223	3,896	3,673	7,569
HCC-HOLYOKE COMM COLLEGE	1,862	37,813	35,951	73,763
HCF-HLTH CARE FIN & POLICY	872	8,159	7,287	15,445
HLY-SOLDIERS' HOME IN HOLYOKE	3,307	13,398	10,090	23,488
HOU-HOUSE OF REPS	142	30,431	30,289	60,720
HPC-HEALTH POLICY COMM	342	3,481	3,140	6,621
HSD-SHERIFF DEPT HAMPSHIRE	1,409	10,285	8,875	19,160
HST-HLTH CARE SECURITY TRUST	12	28	16	44

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

EQUIP & SOFTWARE DEPREC

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	447	4,454	4,007	8,461
ITD-INFORMATION TECHNOLOGY DIV	3,287	22,064	18,777	40,841
LEG-JOINT LEG EXP	208	1,199	992	2,191
LIB-GEORGE FINGOLD LIBRARY	81	655	573	1,228
LOT-LOTTERY COMM	20,072	17,611	(2,461)	15,150
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	1,008	30,715	29,708	60,423
MBC-MASS BAY COMM COLLEGE	1,031	64,166	63,135	127,300
MBT-MASS BAY TRANSPORTATION AUTHORITY	13,011	330,911	317,901	648,812
MCA-MASS COLLEGE OF ART	1,259	71,331	70,072	141,403
MCB-MASS COMM FOR THE BLIND	4,141	6,404	2,263	8,666
MCC-MIDDLESEX COMM COLLEGE	2,345	37,680	35,335	73,015
MCD-COMM FOR THE DEAF	2,615	2,670	56	2,726
MGC-MASSACHUSETTS GAMING COMMISSION	1,675	6,143	4,468	10,611
MHL-MENTAL HLTH LEGAL ADVISORS	101	1,059	959	2,018
MID-WORCESTER (MIDDLE) DISTRICT ATTY	712	8,272	7,560	15,832
MIL-MILITARY DIV	5,545	44,670	39,125	83,795
MMA-MASS MARITIME ACADEMY	945	20,590	19,645	40,235
MMP-MASS MKTING PARTNERSHIP	389	800	411	1,211
MRC-MASS REHAB COMM	88,853	40,840	(48,013)	(7,173)
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	355	34,672	34,317	68,989
NAC-MASS COLLEGE OF LIBERAL ARTS	681	28,553	27,872	56,425
NEC-NORTHERN ESSEX COMM COLLEGE	1,863	32,028	30,165	62,194
NFK-NORFOLK DISTRICT ATTY	549	6,057	5,508	11,566
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	477	11,049	10,572	21,621
NSC-NORTH SHORE COMM COLLEGE	1,241	45,441	44,199	89,640
NSD-SHERIFF DEPT NANTUCKET	80	334	254	588
NWD-NORTHWESTERN DISTRICT ATTY	485	4,071	3,586	7,656
OCA-OFFICE OF CHILD ADVOCATE	75	1,076	1,001	2,077
OCD- HOUSING & COMM DEV	9,011	19,698	10,687	30,385
OHA-MASS OFC ON DISABILITY	133	643	510	1,153
ORI-OFc FOR REFUGEES AND IMMIGRANTS	8,173	1,061	(7,111)	(6,050)
OST- THE ST TREASURER	291	-	(291)	(291)
OVA - OFFICE OF THE VETERAN ADVOCATE	-	166	166	332
PAR-PAROLE BRD	537	8,806	8,269	17,075
PER-PUBLIC EMPLOYEE RETIRE ADMIN	1,597	2,370	773	3,143
PLY-PLYMOUTH DISTRICT ATTY	730	6,306	5,576	11,882
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	55	1,891	1,836	3,728
QCC-QUINSIGAMOND COMM COLLEGE	1,561	57,395	55,834	113,229
RCC-ROXBURY COMM COLLEGE	523	28,413	27,890	56,303
REG- PROF LICENSURE	1,660	12,024	10,364	22,388
RGT-BRD OF HIGHER ED	2,099	2,940	841	3,780
SAO-ST AUDITORS OFC	378	9,563	9,185	18,748
SBA- SMALL BUSINESS ADMINISTRATION	71	3,857	3,786	7,643
SCA- CONSUMER AFFAIRS & BUS REG	160	1,209	1,050	2,259
SDA-SHERIFFS DEPT ASSC	70	187	117	304
SDB-SHERIFF DEPT BERKSHIRE	1,340	11,268	9,928	21,196
SDC-SHERIFF DEPT BARNSTABLE	1,546	13,166	11,620	24,786
SDD-SHERIFF DEPT DUKES	535	2,150	1,615	3,764
SDE-SHERIFF DEPT ESSEX	1,887	26,103	24,217	50,320
SDF-SHERIFF DEPT FRANKLIN	1,628	11,005	9,377	20,382
SDH-SHERIFF DEPT HAMPDEN	3,069	70,370	67,300	137,670
SDM-SHERIFF DEPT MIDDLESEX	2,272	32,477	30,205	62,683
SDN-SHERIFF DEPT NORFOLK	1,583	16,912	15,330	32,242
SDP-SHERIFF DEPT PLYMOUTH	2,052	34,331	32,279	66,610
SDS-SHERIFF DEPT SUFFOLK	1,963	40,597	38,633	79,230
SDW-SHERIFF DEPT WORCESTER	1,816	26,317	24,502	50,819
SEA- BUSINESS & TECH	78	479	401	880
SEC-SECRETARY OF ST	3,103	20,976	17,873	38,849
SEN-SENATE	134	13,614	13,480	27,094
SJC-SUPREME JUDICIAL COURT	417	4,271	3,854	8,125
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	224	2,745	2,521	5,267
SRB-ST RECLAMATION BRD	1,901	5,673	3,772	9,445
SSA-SALEM ST COLLEGE	2,140	96,468	94,328	190,796
STC-SPRINGFIELD TECH COMM COLLEGE	1,628	51,722	50,094	101,815
SUF-SUFFOLK DISTRICT ATTY	631	12,592	11,961	24,552
TAC- TELECOM & CABLE	181	1,184	1,003	2,187
TRB-TEACHERS RETIREMENT BRD	545	5,321	4,776	10,098
TRC-TRIAL COURT	20,574	312,445	291,871	604,316
UMS-UNIVERSITY OF MASS SYSTEM	1,365	-	(1,365)	(1,365)
VET- VETERANS SVCS	13,312	5,340	(7,973)	(2,633)
VWA-VICTIM & WITNESS ASSIST BRD	1,425	1,336	(89)	1,247
WEL- TRANSITIONAL ASSIST	5,922	84,408	78,485	162,893
WES-WESTERN DISTRICT ATTY	479	7,889	7,411	15,300
WOR-WORCESTER ST COLLEGE	1,512	46,190	44,678	90,868
WPA-WATER POLLUTE ABATEMENT	4	-	(4)	(4)
WSC-WESTFIELD ST COLLEGE	1,571	46,517	44,946	91,464
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	4	-	(4)	(4)
TOTAL	1,463,178	4,431,596	2,968,418	7,400,014

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

HEALTH & WELFARE COSTS

	2022		2024		2026 Fixed
	Actual		Actual	Roll Forward	2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	-	-	-
AGR-AG. RESOURCES	-	-	-	-	-
ALA-ADMIN LAW APPEALS DIV	-	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-	-
APC-APPEALS COURT	-	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-	-
BSC-BRIDGEWATER ST COLLEGE	-	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	-	-	-	-	-
CCC-CAPE COD COMM COLLEGE	-	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	-	-	-	-	-
CHE-SOLDIERS' HOME IN MASS	-	-	-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	-	-
DCR - RECEIVING	-	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-
DES-DES	-	-	-	-	-
DFS- FIRE SVCS	-	-	-	-	-
DIA- IND ACCIDENTS	-	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-	-
DMH- MENTAL HEALTH	-	-	-	-	-
DMR- MENTAL RETARDATION	-	-	-	-	-
DOB- BANKS	-	-	-	-	-
DOC- CORRECTION	-	-	-	-	-
DOE- EDUCATION	-	-	-	-	-
DOI- INSURANCE	-	-	-	-	-
DOR- REVENUE	-	-	-	-	-
DOS- STANDARDS	-	-	-	-	-
DOT-TRANSPORTATION	-	-	-	-	-
DPH- PUBLIC HEALTH	-	-	-	-	-
DPS- PUBLIC SAFETY	-	-	-	-	-
DPU- PUBLIC UTILITIES	-	-	-	-	-
DPW-MASS HIGHWAY DEPT	-	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	-	-
DYS- YOUTH SERVICES	-	-	-	-	-
EAS-EASTERN DISTRICT ATTY	-	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	-	-	-	-
EEC- EARLY EDU & CARE	-	-	-	-	-
EED-EXEC ECON DEV	-	-	-	-	-
EHS-EXEC HLTH & HUMAN SVCS	-	-	-	-	-
ELD- ELDER AFFAIRS	-	-	-	-	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-
ENE- ENERGY RESOURCES	-	-	-	-	-
ENV-EXEC ENV AFFAIRS	-	-	-	-	-
EOL- WORKFORCE DEV	-	-	-	-	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	-	-
EQE- ENV PROTECTION	-	-	-	-	-
ETH-ST ETHICS COMM	-	-	-	-	-
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-	-
FWE- FISH AND GAME	-	-	-	-	-
GCC-GREENFIELD COMM COLLEGE	-	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-	-
GIC-GROUP INSURANCE COMM	-	-	-	-	-
GOV-GOVERNORS OFC	-	-	-	-	-
HCC-HOLYOKE COMM COLLEGE	-	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	-	-	-
HOU-HOUSE OF REPS	-	-	-	-	-
HPC-HEALTH POLICY COMM	-	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

HEALTH & WELFARE COSTS

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	-	-	-	-
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	-	-	-	-
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	-	-	-	-
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	-	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	-	-	-	-
SAO-ST AUDITORS OFC	-	-	-	-
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	-	-	-	-
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
*DOT Consolidation - Previously TRP,RMV,MAC,DPW				

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

AUDIT COST FROM SAO

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	-	-
AGR-AG. RESOURCES	-	-	-	-
ALA-ADMIN LAW APPEALS DIV	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGewater ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	-	-	-	-
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	-	-	-	-
CHE-SOLDIERS' HOME IN MASS	-	-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	-
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	-	-	-
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	-	-	-	-
DMR- MENTAL RETARDATION	-	-	-	-
DOB- BANKS	-	-	-	-
DOC- CORRECTION	-	-	-	-
DOE- EDUCATION	-	-	-	-
DOI- INSURANCE	-	-	-	-
DOR- REVENUE	-	-	-	-
DOS- STANDARDS	-	-	-	-
DOT-TRANSPORTATION	-	-	-	-
DPH- PUBLIC HEALTH	-	-	-	-
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	-	-	-	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	-
DYS- YOUTH SERVICES	-	-	-	-
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	-	-	-
EEC- EARLY EDU & CARE	-	-	-	-
EED-EXEC ECON DEV	-	-	-	-
EHS-EXEC HLTH & HUMAN SVCS	-	-	-	-
ELD- ELDER AFFAIRS	-	-	-	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	-	-	-	-
ENV-EXEC ENV AFFAIRS	-	-	-	-
EOL- WORKFORCE DEV	-	-	-	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	-
EQE- ENV PROTECTION	-	-	-	-
ETH-ST ETHICS COMM	-	-	-	-
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	-	-	-	-
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	-	-	-	-
GOV-GOVERNORS OFC	-	-	-	-
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	-	-
HOU-HOUSE OF REPS	-	-	-	-
HPC-HEALTH POLICY COMM	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
FY 2024 Roll Forwards and Projections for FY 2026

AUDIT COST FROM SAO

	2022 <u>Actual</u>	2024 <u>Actual</u>	<u>Roll Forward</u>	<u>2026 Fixed</u> <u>2024 Actual</u> <u>+ Roll Forward</u>
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	-	-	-	-
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	-	-	-	-
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	-	-	-	-
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	-	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	-	-	-	-
SAO-ST AUDITORS OFC	-	-	-	-
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	-	-	-	-
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-
*DOT Consolidation - Previously TRP,RMV,MAC,DPW				

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

ANF UNBILLED IT

	2022		2024		2026 Fixed
	Actual		Actual	Roll Forward	2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$	-	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-		-	-	-
AGR-AG. RESOURCES	-		-	-	-
ALA-ADMIN LAW APPEALS DIV	-		-	-	-
ANF IT SWCAP COSTS	-		-	-	-
APC-APPEALS COURT	-		-	-	-
ART-MASS CULTURAL CNCL	-		-	-	-
ATB-APPELLATE TAX BRD	-		-	-	-
BBE-BRD OF BAR EXAMINERS	-		-	-	-
BCC-BERKSHIRE COMM COLLEGE	-		-	-	-
BER-BERKSHIRE DISTRICT ATTY	-		-	-	-
BHC-BUNKER HILL COMM COLLEGE	-		-	-	-
BLC-BRD OF LIB COMMERS	-		-	-	-
BRC-BRISTOL COMM COLLEGE	-		-	-	-
BRI-BRISTOL DISTRICT ATTY	-		-	-	-
BSC-BRIDGEWATER ST COLLEGE	-		-	-	-
BSD-SHERIFF DEPT BRISTOL	-		-	-	-
CAD-COMM AGAINST DISCRIMINATION	-		-	-	-
CCC-CAPE COD COMM COLLEGE	-		-	-	-
CDA-EMERGENCY MGMT AGENCY	-		-	-	-
CHE-SOLDIERS' HOME IN MASS	-		-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-		-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-		-	-	-
CJT-MUN POLICE TRAIN COMM	-		-	-	-
CME-CHIEF MEDICAL EXAMINER	-		-	-	-
CNB- CANNABIS CONTROL COMMISSION	-		-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-		-	-	-
CPF-CAMPAIGN & POL FIN	-		-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-		-	-	-
CSW-COMM ON STATUS OF WOMEN	-		-	-	-
CTF-CHILDREN TRUST FUND	-		-	-	-
CZM- COASTAL ZONE MANAGEMENT	-		-	-	-
DAA-DISTRICT ATTY ASSC	-		-	-	-
DAC-DISABLED PROTECTION COMM	-		-	-	-
DCR - RECEIVING	-		-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-		-	-	-
DES-DES	-		-	-	-
DFS- FIRE SVCS	-		-	-	-
DIA- IND ACCIDENTS	-		-	-	-
DLS- DEPT OF LABOR STANDARDS	-		-	-	-
DMH- MENTAL HEALTH	-		-	-	-
DMR- MENTAL RETARDATION	-		-	-	-
DOB- BANKS	-		-	-	-
DOC- CORRECTION	-		-	-	-
DOE- EDUCATION	-		-	-	-
DOI- INSURANCE	-		-	-	-
DOR- REVENUE	-		-	-	-
DOS- STANDARDS	-		-	-	-
DOT-TRANSPORTATION	-		-	-	-
DPH- PUBLIC HEALTH	-		-	-	-
DPS- PUBLIC SAFETY	-		-	-	-
DPU- PUBLIC UTILITIES	-		-	-	-
DPW-MASS HIGHWAY DEPT	-		-	-	-
DSS- SOCIAL SERVICES	-		-	-	-
DYS- YOUTH SERVICES	-		-	-	-
EAS-EASTERN DISTRICT ATTY	-		-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-		-	-	-
EEC- EARLY EDU & CARE	-		-	-	-
EED-EXEC ECON DEV	-		-	-	-
EHS-EXEC HLTH & HUMAN SVCS	-		-	-	-
ELD- ELDER AFFAIRS	-		-	-	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-		-	-	-
ENE- ENERGY RESOURCES	-		-	-	-
ENV-EXEC ENV AFFAIRS	-		-	-	-
EOL- WORKFORCE DEV	-		-	-	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-		-	-	-
EQE- ENV PROTECTION	-		-	-	-
ETH-ST ETHICS COMM	-		-	-	-
FRC-FRAMINGHAM ST COLLEGE	-		-	-	-
FSC-FITCHBURG ST COLLEGE	-		-	-	-
FWE- FISH AND GAME	-		-	-	-
GCC-GREENFIELD COMM COLLEGE	-		-	-	-
GCN-GOVERNORS COUNCIL	-		-	-	-
GIC-GROUP INSURANCE COMM	-		-	-	-
GOV-GOVERNORS OFC	-		-	-	-
HCC-HOLYOKE COMM COLLEGE	-		-	-	-
HCF-HLTH CARE FIN & POLICY	-		-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-		-	-	-
HOU-HOUSE OF REPS	-		-	-	-
HPC-HEALTH POLICY COMM	-		-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-		-	-	-
HST-HLTH CARE SECURITY TRUST	-		-	-	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

ANF UNBILLED IT

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	-	-	-	-
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	-	-	-	-
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	-	-	-	-
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	-	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	-	-	-	-
SAO-ST AUDITORS OFC	-	-	-	-
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	-	-	-	-
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	-	-	-	-

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

AGO-ATTY GENERAL OFC

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ 35,014	\$ 55,835	\$ 20,820	\$ 76,655
ADD-DEV DISABILITIES CNCL	-	-	-	-
AGR-AG. RESOURCES	87,226	123,746	36,520	160,265
ALA-ADMIN LAW APPEALS DIV	17,507	17,180	(327)	16,853
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	17,040	21,821	4,782	26,603
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	11,728	17,526	5,799	23,325
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	3,909	-	(3,909)	(3,909)
BHC-BUNKER HILL COMM COLLEGE	23,455	29,210	5,755	34,966
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	7,818	23,368	15,550	38,918
BRI-BRISTOL DISTRICT ATTY	6,098	11,684	5,587	17,271
BSC-BRIDGewater ST COLLEGE	23,455	17,526	(5,929)	11,597
BSD-SHERIFF DEPT BRISTOL	45,190	70,105	24,915	95,020
CAD-COMM AGAINST DISCRIMINATION	29,235	14,432	(14,803)	(371)
CCC-CAPE COD COMM COLLEGE	7,818	-	(7,818)	(7,818)
CDA-EMERGENCY MGMT AGENCY	2,188	-	(2,188)	(2,188)
CHE-SOLDIERS' HOME IN MASS	3,909	11,684	7,775	19,459
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	10,007	14,432	4,425	18,857
CNB- CANNABIS CONTROL COMMISSION	10,942	4,295	(6,647)	(2,352)
CPC-COMMI FOR PUBLIC COUNSEL SVCS	3,909	5,842	1,933	7,775
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	2,188	-	(2,188)	(2,188)
CSW-COMM ON STATUS OF WOMEN	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	3,909	8,590	4,681	13,271
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	115,537	93,982	(21,555)	72,426
DES-DES	-	-	-	-
DFS- FIRE SVCS	6,565	18,727	12,162	30,889
DIA- IND ACCIDENTS	14,384	24,569	10,186	34,755
DLS- DEPT OF LABOR STANDARDS	15,319	12,885	(2,434)	10,451
DMH- MENTAL HEALTH	138,524	75,601	(62,924)	12,677
DMR- MENTAL RETARDATION	62,697	91,580	28,883	120,463
DOB- BANKS	4,377	-	(4,377)	(4,377)
DOC- CORRECTION	504,120	480,252	(23,868)	456,384
DOE- EDUCATION	-	-	-	-
DOI- INSURANCE	1,860,968	2,516,127	655,159	3,171,286
DOR- REVENUE	147,428	156,351	8,924	165,275
DOS- STANDARDS	-	-	-	-
DOT-TRANSPORTATION	653,886	718,717	64,831	783,548
DPH- PUBLIC HEALTH	178,655	187,046	8,391	195,437
DPS- PUBLIC SAFETY	32,826	21,475	(11,351)	10,124
DPU- PUBLIC UTILITIES	1,936,735	1,626,981	(309,754)	1,317,227
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	2,188	-	(2,188)	(2,188)
DYS- YOUTH SERVICES	670,962	575,044	(95,918)	479,126
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	58,470	57,728	(742)	56,987
EEC- EARLY EDU & CARE	41,898	54,634	12,736	67,371
EED-EXEC ECON DEV	43,936	17,526	(26,410)	(8,884)
EHS-EXEC HLTH & HUMAN SVCS	333,200	420,446	87,247	507,693
ELD- ELDER AFFAIRS	2,188	4,295	2,107	6,402
ELE-ENVIRONMENTAL LAW ENFORCEMENT	7,818	11,684	3,866	15,550
ENE- ENERGY RESOURCES	15,637	5,842	(9,795)	(3,953)
ENV-EXEC ENV AFFAIRS	170,075	202,531	32,456	234,987
EOL- WORKFORCE DEV	62,061	93,635	31,574	125,210
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	288,964	265,296	(23,668)	241,628
EQE- ENV PROTECTION	1,760,201	2,571,637	811,436	3,383,073
ETH-ST ETHICS COMM	6,565	-	(6,565)	(6,565)
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	64,313	78,497	14,185	92,682
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	-	-	-	-
GOV-GOVERNORS OFC	124,290	104,465	(19,826)	84,639
HCC-HOLYOKE COMM COLLEGE	3,909	5,842	1,933	7,775
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	11,728	17,526	5,799	23,325
HOU-HOUSE OF REPS	11,728	11,684	(43)	11,641
HPC-HEALTH POLICY COMM	2,188	4,295	2,107	6,402
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

AGO-ATTY GENERAL OFC

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	7,818	-	(7,818)	(7,818)
ITD-INFORMATION TECHNOLOGY DIV	3,909	10,137	6,228	16,365
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	22,202	33,505	11,303	44,809
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	5,842	5,842	11,684
MBC-MASS BAY COMM COLLEGE	3,909	5,842	1,933	7,775
MBT-MASS BAY TRANSPORTATION AUTHORITY	8,286	-	(8,286)	(8,286)
MCA-MASS COLLEGE OF ART	3,909	-	(3,909)	(3,909)
MCB-MASS COMM FOR THE BLIND	2,188	-	(2,188)	(2,188)
MCC-MIDDLESEX COMM COLLEGE	7,818	11,684	3,866	15,550
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	2,188	5,842	3,654	9,496
MIL-MILITARY DIV	7,818	5,842	(1,976)	3,866
MMA-MASS MARITIME ACADEMY	3,909	-	(3,909)	(3,909)
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	8,754	4,295	(4,459)	(164)
MSD- MASS ST 911 DEPT	2,188	-	(2,188)	(2,188)
MWC-MT WACHUSETT COMM COLLEGE	7,818	5,842	(1,976)	3,866
NAC-MASS COLLEGE OF LIBERAL ARTS	-	-	-	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	5,842	5,842	11,684
NFK-NORFOLK DISTRICT ATTY	3,909	-	(3,909)	(3,909)
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	13,916	-	(13,916)	(13,916)
NSC-NORTH SHORE COMM COLLEGE	7,818	5,842	(1,976)	3,866
NSD-SHERIFF DEPT NANTUCKET	-	-	-	-
NWD-NORTHWESTERN DISTRICT ATTY	3,909	-	(3,909)	(3,909)
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	95,523	93,635	(1,888)	91,747
OHA-MASS OFC ON DISABILITY	6,098	-	(6,098)	(6,098)
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	20,481	27,317	6,836	34,153
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	2,188	4,295	2,107	6,402
PER-PUBLIC EMPLOYEE RETIRE ADMIN	23,605	30,065	6,460	36,525
PLY-PLYMOUTH DISTRICT ATTY	-	14,432	14,432	28,864
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	12,885	12,885	25,770
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	11,728	11,684	(43)	11,641
REG- PROF LICENSURE	142,883	126,448	(16,434)	110,014
RGT-BRD OF HIGHER ED	39,560	31,958	(7,601)	24,357
SAO-ST AUDITORS OFC	2,188	8,590	6,402	14,992
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	17,507	42,950	25,443	68,393
SDA-SHERIFFS DEPT ASSC	-	-	-	-
SDB-SHERIFF DEPT BERKSHIRE	23,455	17,526	(5,929)	11,597
SDC-SHERIFF DEPT BARNSTABLE	15,637	29,210	13,574	42,784
SDD-SHERIFF DEPT DUKES	-	-	-	-
SDE-SHERIFF DEPT ESSEX	72,554	80,242	7,688	87,930
SDF-SHERIFF DEPT FRANKLIN	3,909	11,684	7,775	19,459
SDH-SHERIFF DEPT HAMPDEN	43,001	64,263	21,262	85,525
SDM-SHERIFF DEPT MIDDLESEX	54,729	46,737	(7,992)	38,744
SDN-SHERIFF DEPT NORFOLK	23,455	58,421	34,966	93,386
SDP-SHERIFF DEPT PLYMOUTH	31,274	40,895	9,621	50,515
SDS-SHERIFF DEPT SUFFOLK	23,455	40,895	17,439	58,334
SDW-SHERIFF DEPT WORCESTER	92,100	40,895	(51,206)	(10,311)
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	115,518	104,627	(10,891)	93,736
SEN-SENATE	3,909	11,684	7,775	19,459
SJC-SUPREME JUDICIAL COURT	30,956	26,116	(4,839)	21,277
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	470,826	266,636	(204,189)	62,447
SRB-ST RECLAMATION BRD	3,909	5,842	1,933	7,775
SSA-SALEM ST COLLEGE	7,818	5,842	(1,976)	3,866
STC-SPRINGFIELD TECH COMM COLLEGE	6,098	11,684	5,587	17,271
SUF-SUFFOLK DISTRICT ATTY	16,104	27,663	11,559	39,222
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	41,580	90,195	48,615	138,810
TRC-TRIAL COURT	409,326	481,269	71,943	553,211
UMS-UNIVERSITY OF MASS SYSTEM	208,123	192,789	(15,335)	177,454
VET- VETERANS SVCS	8,286	15,979	7,693	23,672
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	29,235	40,548	11,313	51,862
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	7,818	-	(7,818)	(7,818)
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	7,818	5,842	(1,976)	3,866
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	2,127,282	3,385,293	1,258,011	4,643,304
TOTAL	14,069,091	16,581,731	2,512,640	19,094,370

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

ANF-EXEC OFC ADMIN & FIN

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	2,518	2,514	(4)	2,510
AGR-AG. RESOURCES	17,214	25,873	8,659	34,532
ALA-ADMIN LAW APPEALS DIV	10,691	11,536	844	12,380
ANF IT SWCAP COSTS	568,960	957,480	388,520	1,345,999
APC-APPEALS COURT	6,708	9,006	2,297	11,303
ART-MASS CULTURAL CNCL	2,198	3,282	1,084	4,366
ATB-APPELLATE TAX BRD	6,069	7,105	1,037	8,142
BBE-BRD OF BAR EXAMINERS	837	1,073	236	1,310
BCC-BERKSHIRE COMM COLLEGE	7,962	11,679	3,717	15,395
BER-BERKSHIRE DISTRICT ATTY	2,628	3,543	915	4,458
BHC-BUNKER HILL COMM COLLEGE	20,861	40,764	19,903	60,668
BLC-BRD OF LIB COMMERS	4,008	4,758	750	5,508
BRC-BRISTOL COMM COLLEGE	19,385	26,778	7,393	34,172
BRI-BRISTOL DISTRICT ATTY	6,468	8,597	2,129	10,726
BSC-BRIDGEWATER ST COLLEGE	29,386	74,193	44,807	118,999
BSD-SHERIFF DEPT BRISTOL	18,771	25,740	6,969	32,709
CAD-COMM AGAINST DISCRIMINATION	3,410	5,733	2,322	8,055
CCC-CAPE COD COMM COLLEGE	11,002	15,479	4,477	19,956
CDA-EMERGENCY MGMT AGENCY	16,674	19,900	3,226	23,127
CHE-SOLDIERS' HOME IN MASS	15,980	22,618	6,639	29,257
CHS-CRIM HISTORY SYSTEMS BRD	3,421	4,564	1,143	5,708
CJC-COMM ON JUDICIAL CONDUCT	491	619	128	747
CJT-MUN POLICE TRAIN COMM	5,716	9,598	3,882	13,481
CME-CHIEF MEDICAL EXAMINER	8,493	13,021	4,528	17,548
CNB- CANNABIS CONTROL COMMISSION	6,349	10,797	4,448	15,245
CPC-COMMI FOR PUBLIC COUNSEL SVCS	35,048	51,835	16,786	68,621
CPF-CAMPAIGN & POL FIN	914	1,266	353	1,619
CPI-CAPE & ISLANDS DISTRICT ATTY	2,831	3,967	1,136	5,104
CSW-COMM ON STATUS OF WOMEN	214	516	302	818
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	1,620	2,364	744	3,109
DAC-DISABLED PROTECTION COMM	4,759	8,301	3,542	11,843
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	9,806	14,605	4,799	19,403
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	436,503	567,692	131,188	698,880
DMR- MENTAL RETARDATION	1,085,748	1,386,937	301,189	1,688,126
DOB- BANKS	9,627	13,146	3,520	16,666
DOC- CORRECTION	272,842	334,533	61,690	396,223
DOE- EDUCATION	83,720	109,753	26,033	135,786
DOI- INSURANCE	7,403	9,010	1,606	10,616
DOR- REVENUE	416,982	443,496	26,514	470,011
DOS- STANDARDS	933	1,331	398	1,728
DOT-TRANSPORTATION	369,425	540,222	170,797	711,019
DPH- PUBLIC HEALTH	601,202	699,224	98,022	797,246
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	12,288	17,290	5,001	22,291
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	511,848	697,836	185,988	883,824
DYS- YOUTH SERVICES	73,752	92,956	19,203	112,159
EAS-EASTERN DISTRICT ATTY	6,772	9,496	2,724	12,220
EDU-EXECUTIVE OFFICE OF EDUCATION	15,857	25,552	9,695	35,247
EEC- EARLY EDU & CARE	183,325	201,815	18,490	220,305
EED-EXEC ECON DEV	5,238	8,525	3,287	11,812
EHS-EXEC HLTH & HUMAN SVCS	519,467	562,635	43,168	605,804
ELD- ELDER AFFAIRS	257,994	376,428	118,435	494,863
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	4,298	5,659	1,361	7,020
ENV-EXEC ENV AFFAIRS	30,470	40,833	10,363	51,196
EOL- WORKFORCE DEV	116,481	123,294	6,812	130,106
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	26,577	38,008	11,430	49,438
EQE- ENV PROTECTION	52,609	69,558	16,949	86,508
ETH-ST ETHICS COMM	1,518	2,070	552	2,622
FRC-FRAMINGHAM ST COLLEGE	20,219	34,998	14,779	49,777
FSC-FITCHBURG ST COLLEGE	19,485	34,122	14,637	48,759
FWE- FISH AND GAME	16,626	23,001	6,375	29,376
GCC-GREENFIELD COMM COLLEGE	6,593	11,354	4,761	16,114
GCN-GOVERNORS COUNCIL	160	170	11	181
GIC-GROUP INSURANCE COMM	16,016	17,256	1,239	18,495
GOV-GOVERNORS OFC	3,851	5,665	1,814	7,479
HCC-HOLYOKE COMM COLLEGE	17,342	24,591	7,249	31,840
HCF-HLTH CARE FIN & POLICY	13,493	17,718	4,225	21,943
HLY-SOLDIERS' HOME IN HOLYOKE	14,191	17,107	2,916	20,023
HOU-HOUSE OF REPS	24,000	33,380	9,380	42,760
HPC-HEALTH POLICY COMM	20,188	24,805	4,617	29,422
HSD-SHERIFF DEPT HAMPSHIRE	8,046	10,856	2,810	13,666
HST-HLTH CARE SECURITY TRUST	38	34	(5)	29

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
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ANF-EXEC OFC ADMIN & FIN

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	3,257	4,950	1,693	6,643
ITD-INFORMATION TECHNOLOGY DIV	86,127	116,533	30,406	146,939
LEG-JOINT LEG EXP	2,950	3,903	953	4,857
LIB-GEORGE FINGOLD LIBRARY	2,939	3,071	132	3,203
LOT-LOTTERY COMM	45,898	58,609	12,711	71,319
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	18,130	23,635	5,505	29,141
MBC-MASS BAY COMM COLLEGE	12,868	19,984	7,116	27,099
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	19,655	26,851	7,196	34,047
MCB-MASS COMM FOR THE BLIND	14,560	17,785	3,225	21,009
MCC-MIDDLESEX COMM COLLEGE	20,188	27,584	7,396	34,980
MCD-COMM FOR THE DEAF	4,096	7,189	3,093	10,282
MGC-MASSACHUSETTS GAMING COMMISSION	12,784	20,303	7,518	27,821
MHL-MENTAL HLTH LEGAL ADVISORS	1,087	1,808	722	2,530
MID-WORCESTER (MIDDLE) DISTRICT ATTY	7,932	10,846	2,914	13,760
MIL-MILITARY DIV	19,438	34,756	15,318	50,074
MMA-MASS MARITIME ACADEMY	12,507	17,031	4,525	21,556
MMP-MASS MKTING PARTNERSHIP	2,971	4,273	1,302	5,575
MRC-MASS REHAB COMM	80,681	112,804	32,123	144,927
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	9,301	21,372	12,071	33,442
NAC-MASS COLLEGE OF LIBERAL ARTS	11,090	15,622	4,532	20,154
NEC-NORTHERN ESSEX COMM COLLEGE	12,451	24,371	11,920	36,291
NFK-NORFOLK DISTRICT ATTY	6,617	8,922	2,306	11,228
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	10,864	15,127	4,263	19,390
NSC-NORTH SHORE COMM COLLEGE	13,907	25,574	11,667	37,241
NSD-SHERIFF DEPT NANTUCKET	259	337	78	415
NWD-NORTHWESTERN DISTRICT ATTY	4,270	5,956	1,686	7,643
OCA-OFFICE OF CHILD ADVOCATE	1,319	2,883	1,564	4,447
OCD- HOUSING & COMM DEV	133,505	414,885	281,380	696,265
OHA-MASS OFC ON DISABILITY	2,913	3,234	321	3,555
ORI-OFc FOR REFUGEES AND IMMIGRANTS	11,123	16,956	5,832	22,788
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	112	112	224
PAR-PAROLE BRD	10,405	14,348	3,943	18,291
PER-PUBLIC EMPLOYEE RETIRE ADMIN	14,317	15,823	1,506	17,329
PLY-PLYMOUTH DISTRICT ATTY	5,941	8,113	2,172	10,285
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	788	4,274	3,486	7,760
QCC-QUINSIGAMOND COMM COLLEGE	14,785	32,112	17,327	49,439
RCC-ROXBURY COMM COLLEGE	7,066	13,395	6,329	19,724
REG- PROF LICENSURE	16,251	21,054	4,804	25,858
RGT-BRD OF HIGHER ED	4,683	6,270	1,587	7,857
SAO-ST AUDITORS OFC	10,476	13,403	2,927	16,331
SBA- SMALL BUSINESS ADMINISTRATION	4,147	5,675	1,527	7,202
SCA- CONSUMER AFFAIRS & BUS REG	1,550	1,562	12	1,574
SDA-SHERIFFS DEPT ASSC	204	441	237	679
SDB-SHERIFF DEPT BERKSHIRE	10,619	13,700	3,081	16,781
SDC-SHERIFF DEPT BARNSTABLE	15,348	19,531	4,183	23,715
SDD-SHERIFF DEPT DUKES	1,858	2,362	504	2,866
SDE-SHERIFF DEPT ESSEX	30,647	39,488	8,841	48,329
SDF-SHERIFF DEPT FRANKLIN	10,161	13,497	3,336	16,832
SDH-SHERIFF DEPT HAMPDEN	42,901	55,020	12,120	67,140
SDM-SHERIFF DEPT MIDDLESEX	34,751	44,672	9,921	54,593
SDN-SHERIFF DEPT NORFOLK	16,721	20,567	3,846	24,413
SDP-SHERIFF DEPT PLYMOUTH	27,267	34,360	7,093	41,452
SDS-SHERIFF DEPT SUFFOLK	48,449	54,984	6,535	61,520
SDW-SHERIFF DEPT WORCESTER	23,319	28,401	5,082	33,483
SEA- BUSINESS & TECH	629	708	79	787
SEC-SECRETARY OF ST	26,342	37,619	11,277	48,896
SEN-SENATE	11,406	17,212	5,805	23,017
SJC-SUPREME JUDICIAL COURT	7,174	8,985	1,810	10,795
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	3,237	4,502	1,265	5,768
SRB-ST RECLAMATION BRD	5,169	6,870	1,700	8,570
SSA-SALEM ST COLLEGE	45,372	57,898	12,526	70,424
STC-SPRINGFIELD TECH COMM COLLEGE	17,830	23,805	5,975	29,780
SUF-SUFFOLK DISTRICT ATTY	12,590	17,173	4,584	21,757
TAC- TELECOM & CABLE	1,321	1,763	441	2,204
TRB-TEACHERS RETIREMENT BRD	24,144	29,144	5,000	34,144
TRC-TRIAL COURT	364,929	505,571	140,642	646,214
UMS-UNIVERSITY OF MASS SYSTEM	362,305	637,183	274,878	912,061
VET- VETERANS SVCS	8,192	21,002	12,811	33,813
VWA-VICTIM & WITNESS ASSIST BRD	1,349	1,587	238	1,825
WEL- TRANSITIONAL ASSIST	93,093	143,558	50,465	194,023
WES-WESTERN DISTRICT ATTY	7,275	10,287	3,013	13,300
WOR-WORCESTER ST COLLEGE	28,485	35,831	7,346	43,177
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	30,950	41,208	10,258	51,467
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	8,124,656	11,163,685	3,039,029	14,202,715

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
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BSB-BUR OF ST BLDGS

	2022	2024	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
	Actual	Actual		
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	-	-
AGR-AG. RESOURCES	-	-	-	-
ALA-ADMIN LAW APPEALS DIV	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGEWATER ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	-	-	-	-
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	-	-	-	-
CHE-SOLDIERS' HOME IN MASS	-	-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	-
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	-	-	-
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	-	-	-	-
DMR- MENTAL RETARDATION	-	-	-	-
DOB- BANKS	-	-	-	-
DOC- CORRECTION	-	-	-	-
DOE- EDUCATION	-	-	-	-
DOI- INSURANCE	-	-	-	-
DOR- REVENUE	-	-	-	-
DOS- STANDARDS	-	-	-	-
DOT-TRANSPORTATION	-	-	-	-
DPH- PUBLIC HEALTH	-	-	-	-
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	-	-	-	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	-
DYS- YOUTH SERVICES	-	-	-	-
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	-	-	-
EEC- EARLY EDU & CARE	-	-	-	-
EED-EXEC ECON DEV	-	-	-	-
EHS-EXEC HLTH & HUMAN SVCS	-	-	-	-
ELD- ELDER AFFAIRS	-	-	-	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	-	-	-	-
ENV-EXEC ENV AFFAIRS	-	-	-	-
EOL- WORKFORCE DEV	-	-	-	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	-
EQE- ENV PROTECTION	-	-	-	-
ETH-ST ETHICS COMM	-	-	-	-
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	-	-	-	-
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	-	-	-	-
GOV-GOVERNORS OFC	605,153	679,174	74,020	753,194
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	-	-
HOU-HOUSE OF REPS	1,869,635	2,098,322	228,687	2,327,010
HPC-HEALTH POLICY COMM	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
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BSB-BUR OF ST BLDGS

	2022 <u>Actual</u>	2024 <u>Actual</u>	<u>Roll Forward</u>	<u>2026 Fixed</u> <u>2024 Actual</u> <u>+ Roll Forward</u>
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	-	-	-	-
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	-	-	-	-
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	-	-	-	-
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	-	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	-	-	-	-
SAO-ST AUDITORS OFC	37,641	42,245	4,604	46,849
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	61,542	69,069	7,528	76,597
SEN-SENATE	1,175,376	1,319,145	143,768	1,462,913
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	88,981	99,865	10,884	110,749
TOTAL	3,838,328	4,307,820	469,491	4,777,311

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

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CSC-CIVIL SERVICE COMM

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	12	19	7	26
AGR-AG. RESOURCES	218	327	109	436
ALA-ADMIN LAW APPEALS DIV	21	21	0	21
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	7	4	(4)	(0)
ATB-APPELLATE TAX BRD	6	7	2	9
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGewater ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	97	136	39	175
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	186	283	97	380
CHE-SOLDIERS' HOME IN MASS	191	331	141	472
CHS-CRIM HISTORY SYSTEMS BRD	40	49	9	59
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	65	87	22	109
CME-CHIEF MEDICAL EXAMINER	228	425	197	622
CNB- CANNABIS CONTROL COMMISSION	11	14	3	17
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	39	52	12	64
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	196	244	48	292
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	4,073	5,881	1,808	7,689
DMR- MENTAL RETARDATION	4,264	6,170	1,906	8,076
DOB- BANKS	22	44	22	65
DOC- CORRECTION	10,563	13,306	2,743	16,049
DOE- EDUCATION	199	225	26	251
DOI- INSURANCE	66	99	33	131
DOR- REVENUE	2,893	4,025	1,131	5,156
DOS- STANDARDS	37	60	23	83
DOT-TRANSPORTATION	5,232	7,647	2,415	10,062
DPH- PUBLIC HEALTH	4,172	6,152	1,980	8,132
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	318	465	147	613
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	9,790	13,405	3,616	17,021
DYS- YOUTH SERVICES	1,813	2,579	766	3,345
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	102	122	20	142
EEC- EARLY EDU & CARE	455	586	131	717
EED-EXEC ECON DEV	29	17	(11)	6
EHS-EXEC HLTH & HUMAN SVCS	2,952	4,704	1,752	6,456
ELD- ELDER AFFAIRS	66	119	53	172
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	39	61	22	83
ENV-EXEC ENV AFFAIRS	473	730	257	986
EOL- WORKFORCE DEV	2,150	3,128	978	4,105
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	330	410	81	491
EQE- ENV PROTECTION	1,508	2,369	861	3,230
ETH-ST ETHICS COMM	-	-	-	-
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	724	998	274	1,272
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	96	129	34	163
GOV-GOVERNORS OFC	-	-	-	-
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	197	261	63	324
HLY-SOLDIERS' HOME IN HOLYOKE	144	209	65	274
HOU-HOUSE OF REPS	-	-	-	-
HPC-HEALTH POLICY COMM	3	4	1	4
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
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CSC-CIVIL SERVICE COMM

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	565	731	166	897
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	8	11	3	13
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	531	717	186	903
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	286	396	109	505
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	3	11	8	18
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	350	450	100	549
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	3	-	(3)	(3)
MRC-MASS REHAB COMM	1,767	2,559	792	3,352
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	594	1,086	493	1,579
OHA-MASS OFC ON DISABILITY	20	28	8	36
ORI-OFC FOR REFUGEES AND IMMIGRANTS	14	34	19	53
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	366	457	92	549
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	483	655	172	828
RGT-BRD OF HIGHER ED	5	-	(5)	(5)
SAO-ST AUDITORS OFC	-	-	-	-
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	12	16	3	19
SDA-SHERIFFS DEPT ASSC	3	4	1	4
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	-	-	-	-
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	12	15	3	18
SRB-ST RECLAMATION BRD	12	21	9	30
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	39	55	16	70
TRB-TEACHERS RETIREMENT BRD	66	71	4	75
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	133	252	119	371
VWA-VICTIM & WITNESS ASSIST BRD	5	7	2	9
WEL- TRANSITIONAL ASSIST	3,720	5,832	2,112	7,944
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	63,022	89,310	26,287	115,597

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
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CTR-THE COMPTROLLER

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual
				+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	1,033	1,286	253	1,539
AGR-AG. RESOURCES	26,647	34,163	7,517	41,680
ALA-ADMIN LAW APPEALS DIV	3,753	4,328	576	4,904
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	11,331	13,300	1,969	15,270
ART-MASS CULTURAL CNCL	3,753	4,927	1,174	6,101
ATB-APPELLATE TAX BRD	2,105	2,507	403	2,910
BBE-BRD OF BAR EXAMINERS	1,670	2,039	369	2,407
BCC-BERKSHIRE COMM COLLEGE	17,097	24,755	7,658	32,413
BER-BERKSHIRE DISTRICT ATTY	4,732	5,765	1,033	6,798
BHC-BUNKER HILL COMM COLLEGE	72,684	105,446	32,762	138,208
BLC-BRD OF LIB COMMERS	6,173	6,273	100	6,373
BRC-BRISTOL COMM COLLEGE	42,405	52,520	10,115	62,635
BRI-BRISTOL DISTRICT ATTY	11,550	13,627	2,077	15,704
BSC-BRIDGEWATER ST COLLEGE	90,691	155,236	64,545	219,782
BSD-SHERIFF DEPT BRISTOL	35,785	42,601	6,815	49,416
CAD-COMM AGAINST DISCRIMINATION	6,066	8,895	2,829	11,724
CCC-CAPE COD COMM COLLEGE	22,562	30,148	7,586	37,733
CDA-EMERGENCY MGMT AGENCY	25,670	26,612	943	27,555
CHE-SOLDIERS' HOME IN MASS	27,856	35,067	7,211	42,278
CHS-CRIM HISTORY SYSTEMS BRD	5,651	6,588	938	7,526
CJC-COMM ON JUDICIAL CONDUCT	809	888	79	966
CJT-MUN POLICE TRAIN COMM	16,982	29,735	12,753	42,488
CME-CHIEF MEDICAL EXAMINER	14,321	19,739	5,417	25,156
CNB- CANNABIS CONTROL COMMISSION	10,548	16,144	5,596	21,740
CPC-COMMI FOR PUBLIC COUNSEL SVCS	61,653	80,214	18,561	98,776
CPF-CAMPAIGN & POL FIN	1,567	1,960	392	2,352
CPI-CAPE & ISLANDS DISTRICT ATTY	5,016	6,171	1,155	7,325
CSW-COMM ON STATUS OF WOMEN	384	854	470	1,323
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	2,520	3,089	569	3,658
DAC-DISABLED PROTECTION COMM	8,384	12,880	4,495	17,375
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	22,864	29,782	6,919	36,701
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	686,987	769,533	82,545	852,078
DMR- MENTAL RETARDATION	1,659,813	1,808,352	148,538	1,956,890
DOB- BANKS	16,375	19,767	3,392	23,160
DOC- CORRECTION	464,868	500,109	35,241	535,350
DOE- EDUCATION	128,884	144,246	15,362	159,608
DOI- INSURANCE	12,609	13,701	1,092	14,792
DOR- REVENUE	158,093	175,577	17,484	193,061
DOS- STANDARDS	1,640	2,104	464	2,568
DOT-TRANSPORTATION	594,956	757,597	162,641	920,239
DPH- PUBLIC HEALTH	919,508	920,409	900	921,309
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	20,795	25,597	4,803	30,400
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	808,073	943,738	135,665	1,079,404
DYS- YOUTH SERVICES	118,986	131,122	12,135	143,257
EAS-EASTERN DISTRICT ATTY	12,273	15,112	2,839	17,951
EDU-EXECUTIVE OFFICE OF EDUCATION	24,056	32,563	8,507	41,070
EEC- EARLY EDU & CARE	269,733	251,055	(18,678)	232,377
EED-EXEC ECON DEV	8,670	12,037	3,367	15,404
EHS-EXEC HLTH & HUMAN SVCS	780,005	729,461	(50,544)	678,917
ELD- ELDER AFFAIRS	374,743	457,018	82,274	539,292
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	7,291	8,528	1,237	9,764
ENV-EXEC ENV AFFAIRS	49,281	58,186	8,905	67,091
EOL- WORKFORCE DEV	192,326	178,539	(13,787)	164,752
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	42,135	51,545	9,411	60,956
EQE- ENV PROTECTION	87,760	103,334	15,574	118,908
ETH-ST ETHICS COMM	2,637	3,178	541	3,719
FRC-FRAMINGHAM ST COLLEGE	59,953	85,207	25,254	110,461
FSC-FITCHBURG ST COLLEGE	46,586	74,445	27,859	102,305
FWE- FISH AND GAME	29,264	36,049	6,785	42,834
GCC-GREENFIELD COMM COLLEGE	14,345	20,878	6,532	27,410
GCN-GOVERNORS COUNCIL	359	370	11	381
GIC-GROUP INSURANCE COMM	6,741	7,133	392	7,525
GOV-GOVERNORS OFC	6,759	8,810	2,051	10,861
HCC-HOLYOKE COMM COLLEGE	36,661	48,754	12,094	60,848
HCF-HLTH CARE FIN & POLICY	22,178	25,530	3,351	28,881
HLY-SOLDIERS' HOME IN HOLYOKE	25,058	27,425	2,368	29,793
HOU-HOUSE OF REPS	45,037	55,671	10,633	66,304
HPC-HEALTH POLICY COMM	7,614	9,509	1,895	11,405
HSD-SHERIFF DEPT HAMPSHIRE	14,876	18,301	3,424	21,725
HST-HLTH CARE SECURITY TRUST	65	55	(10)	44

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CTR-THE COMPTROLLER

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	6,091	8,226	2,135	10,360
ITD-INFORMATION TECHNOLOGY DIV	132,064	152,020	19,955	171,975
LEG-JOINT LEG EXP	4,685	5,323	639	5,962
LIB-GEORGE FINGOLD LIBRARY	970	1,247	278	1,525
LOT-LOTTERY COMM	72,218	79,733	7,515	87,248
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	36,082	44,029	7,947	51,976
MBC-MASS BAY COMM COLLEGE	39,385	56,436	17,051	73,488
MBT-MASS BAY TRANSPORTATION AUTHORITY	580,800	773,763	192,962	966,725
MCA-MASS COLLEGE OF ART	48,392	68,344	19,952	88,297
MCB-MASS COMM FOR THE BLIND	23,195	24,728	1,533	26,260
MCC-MIDDLESEX COMM COLLEGE	41,316	52,307	10,991	63,298
MCD-COMM FOR THE DEAF	6,717	10,037	3,320	13,357
MGC-MASSACHUSETTS GAMING COMMISSION	20,132	27,642	7,510	35,152
MHL-MENTAL HLTH LEGAL ADVISORS	1,837	2,720	882	3,602
MID-WORCESTER (MIDDLE) DISTRICT ATTY	14,187	17,276	3,089	20,365
MIL-MILITARY DIV	42,466	64,496	22,030	86,525
MMA-MASS MARITIME ACADEMY	24,583	30,951	6,368	37,319
MMP-MASS MKTING PARTNERSHIP	4,527	5,570	1,043	6,613
MRC-MASS REHAB COMM	130,132	156,953	26,822	183,775
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	22,624	43,282	20,658	63,940
NAC-MASS COLLEGE OF LIBERAL ARTS	25,514	33,252	7,737	40,989
NEC-NORTHERN ESSEX COMM COLLEGE	30,080	45,580	15,500	61,079
NFK-NORFOLK DISTRICT ATTY	11,637	13,836	2,198	16,034
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	19,443	23,850	4,407	28,257
NSC-NORTH SHORE COMM COLLEGE	35,316	53,779	18,464	72,243
NSD-SHERIFF DEPT NANTUCKET	460	575	116	691
NWD-NORTHWESTERN DISTRICT ATTY	7,590	9,250	1,661	10,911
OCA-OFFICE OF CHILD ADVOCATE	2,157	4,028	1,871	5,898
OCD- HOUSING & COMM DEV	198,607	511,629	313,022	824,651
OHA-MASS OFC ON DISABILITY	1,040	1,264	224	1,488
ORI-OFIC FOR REFUGEES AND IMMIGRANTS	16,338	21,038	4,701	25,739
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	219	219	437
PAR-PAROLE BRD	17,946	21,780	3,834	25,613
PER-PUBLIC EMPLOYEE RETIRE ADMIN	5,664	6,474	811	7,285
PLY-PLYMOUTH DISTRICT ATTY	10,677	12,982	2,306	15,288
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	1,277	6,120	4,843	10,963
QCC-QUINSIGAMOND COMM COLLEGE	39,498	67,698	28,201	95,899
RCC-ROXBURY COMM COLLEGE	14,828	30,488	15,660	46,147
REG- PROF LICENSURE	27,838	31,508	3,670	35,178
RGT-BRD OF HIGHER ED	7,851	9,061	1,210	10,270
SAO-ST AUDITORS OFC	18,541	21,018	2,478	23,496
SBA- SMALL BUSINESS ADMINISTRATION	7,214	8,802	1,588	10,390
SCA- CONSUMER AFFAIRS & BUS REG	2,714	2,497	(217)	2,280
SDA-SHERIFFS DEPT ASSC	374	628	254	881
SDB-SHERIFF DEPT BERKSHIRE	19,112	22,234	3,123	25,357
SDC-SHERIFF DEPT BARNSTABLE	26,513	30,241	3,727	33,968
SDD-SHERIFF DEPT DUKES	3,300	3,937	638	4,575
SDE-SHERIFF DEPT ESSEX	53,519	60,880	7,362	68,242
SDF-SHERIFF DEPT FRANKLIN	17,862	21,856	3,994	25,850
SDH-SHERIFF DEPT HAMPDEN	82,780	101,926	19,146	121,073
SDM-SHERIFF DEPT MIDDLESEX	60,525	70,355	9,831	80,186
SDN-SHERIFF DEPT NORFOLK	30,102	33,377	3,275	36,653
SDP-SHERIFF DEPT PLYMOUTH	49,577	58,817	9,240	68,057
SDS-SHERIFF DEPT SUFFOLK	85,459	86,910	1,451	88,360
SDW-SHERIFF DEPT WORCESTER	42,794	47,581	4,786	52,367
SEA- BUSINESS & TECH	1,095	1,097	2	1,099
SEC-SECRETARY OF ST	45,759	56,041	10,282	66,323
SEN-SENATE	21,105	27,661	6,556	34,216
SJC-SUPREME JUDICIAL COURT	11,792	13,013	1,221	14,234
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	5,591	6,825	1,234	8,059
SRB-ST RECLAMATION BRD	9,441	11,160	1,719	12,879
SSA-SALEM ST COLLEGE	96,182	118,531	22,349	140,880
STC-SPRINGFIELD TECH COMM COLLEGE	42,343	54,799	12,456	67,255
SUF-SUFFOLK DISTRICT ATTY	22,443	27,100	4,657	31,758
TAC- TELECOM & CABLE	2,299	2,727	427	3,154
TRB-TEACHERS RETIREMENT BRD	10,397	12,420	2,023	14,443
TRC-TRIAL COURT	628,936	768,523	139,588	908,111
UMS-UNIVERSITY OF MASS SYSTEM	525,040	770,549	245,509	1,016,058
VET- VETERANS SVCS	12,883	28,083	15,200	43,283
VWA-VICTIM & WITNESS ASSIST BRD	2,373	2,591	218	2,809
WEL- TRANSITIONAL ASSIST	159,915	216,056	56,140	272,196
WES-WESTERN DISTRICT ATTY	13,172	16,408	3,236	19,645
WOR-WORCESTER ST COLLEGE	56,558	66,560	10,002	76,563
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	59,533	73,228	13,695	86,922
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	12,275,668	14,682,013	2,406,346	17,088,359

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

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DCP-CAP ASSET MGMT

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual
				+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ 6,245	\$ 10,067	\$ 3,822	\$ 13,889
ADD-DEV DISABILITIES CNCL	6,245	10,067	3,822	13,889
AGR-AG. RESOURCES	18,737	30,202	11,465	41,667
ALA-ADMIN LAW APPEALS DIV	6,245	10,067	3,822	13,889
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	6,245	10,067	3,822	13,889
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	33,952	25,359	(8,593)	16,766
BER-BERKSHIRE DISTRICT ATTY	6,245	10,067	3,822	13,889
BHC-BUNKER HILL COMM COLLEGE	118,181	49,058	(69,123)	(20,065)
BLC-BRD OF LIB COMMERS	6,245	10,067	3,822	13,889
BRC-BRISTOL COMM COLLEGE	20,681	71,686	51,005	122,691
BRI-BRISTOL DISTRICT ATTY	18,737	30,202	11,465	41,667
BSC-BRIDGEGWATER ST COLLEGE	64,995	76,576	11,582	88,158
BSD-SHERIFF DEPT BRISTOL	36,707	13,583	(23,124)	(9,541)
CAD-COMM AGAINST DISCRIMINATION	279,160	438,029	158,869	596,898
CCC-CAPE COD COMM COLLEGE	30,147	56,119	25,972	82,091
CDA-EMERGENCY MGMT AGENCY	13,536	31,042	17,506	48,547
CHE-SOLDIERS' HOME IN MASS	12,765	3,227	(9,538)	(6,311)
CHS-CRIM HISTORY SYSTEMS BRD	17,631	6,560	(11,070)	(4,510)
CJC-COMM ON JUDICIAL CONDUCT	6,245	10,067	3,822	13,889
CJT-MUN POLICE TRAIN COMM	18,737	50,336	31,599	81,935
CME-CHIEF MEDICAL EXAMINER	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	12,491	20,134	7,644	27,778
CPC-COMMI FOR PUBLIC COUNSEL SVCS	124,910	201,344	76,434	277,778
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	12,491	20,134	7,644	27,778
CSW-COMM ON STATUS OF WOMEN	13,630	29,714	16,084	45,799
CTF-CHILDREN TRUST FUND	6,245	10,067	3,822	13,889
CZM- COASTAL ZONE MANAGEMENT	18,737	20,134	1,398	21,532
DAA-DISTRICT ATTY ASSC	6,245	10,067	3,822	13,889
DAC-DISABLED PROTECTION COMM	6,245	10,067	3,822	13,889
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	6,245	10,067	3,822	13,889
DIA- IND ACCIDENTS	24,982	40,269	15,287	55,555
DL- DEPT OF LABOR STANDARDS	6,245	-	(6,245)	(6,245)
DMH- MENTAL HEALTH	3,202,489	4,450,883	1,248,395	5,699,278
DMR- MENTAL RETARDATION	232,640	358,050	125,410	483,460
DOB- BANKS	18,737	30,202	11,465	41,667
DOC- CORRECTION	180,430	226,844	46,413	273,257
DOE- EDUCATION	6,245	10,067	3,822	13,889
DOI- INSURANCE	6,245	10,067	3,822	13,889
DOR- REVENUE	441,605	163,408	(278,197)	(114,789)
DOS- STANDARDS	49,336	20,134	(29,202)	(9,067)
DOT-TRANSPORTATION	162,460	281,881	119,421	401,302
DPH- PUBLIC HEALTH	341,796	250,475	(91,321)	159,154
DPS- PUBLIC SAFETY	163,691	256,687	92,996	349,683
DPU- PUBLIC UTILITIES	6,245	10,067	3,822	13,889
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	224,838	362,419	137,581	499,999
DYS- YOUTH SERVICES	107,769	33,869	(73,901)	(40,032)
EAS-EASTERN DISTRICT ATTY	12,491	20,134	7,644	27,778
EDU-EXECUTIVE OFFICE OF EDUCATION	44,804	142,126	97,323	239,449
EEC- EARLY EDU & CARE	31,227	50,336	19,109	69,444
EED-EXEC ECON DEV	140,721	220,668	79,946	300,614
EHS-EXEC HLTH & HUMAN SVCS	458,959	2,657,166	2,198,207	4,855,373
ELD- ELDER AFFAIRS	347,647	-	(347,647)	(347,647)
ELE-ENVIRONMENTAL LAW ENFORCEMENT	37,473	90,605	53,132	143,736
ENE- ENERGY RESOURCES	-	-	-	-
ENV-EXEC ENV AFFAIRS	31,227	-	(31,227)	(31,227)
EOL- WORKFORCE DEV	(2,116,671)	165,341	2,282,012	2,447,352
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	9,756	20,134	10,378	30,513
EQE- ENV PROTECTION	55,697	50,336	(5,361)	44,975
ETH-ST ETHICS COMM	100,533	157,648	57,115	214,763
FRC-FRAMINGHAM ST COLLEGE	38,992	131,620	92,628	224,248
FSC-FITCHBURG ST COLLEGE	132,044	20,134	(111,909)	(91,775)
FWE- FISH AND GAME	6,245	10,067	3,822	13,889
GCC-GREENFIELD COMM COLLEGE	100,092	-	(100,092)	(100,092)
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	133,293	210,857	77,564	288,421
GOV-GOVERNORS OFC	187,334	673,397	486,062	1,159,459
HCC-HOLYOKE COMM COLLEGE	60,799	128,397	67,598	195,995
HCF-HLTH CARE FIN & POLICY	12,491	10,067	(2,424)	7,643
HLY-SOLDIERS' HOME IN HOLYOKE	2,650	4,881	2,231	7,113
HOU-HOUSE OF REPS	559,479	2,049,372	1,489,893	3,539,265
HPC-HEALTH POLICY COMM	6,245	10,067	3,822	13,889
HSD-SHERIFF DEPT HAMPSHIRE	18,737	22,340	3,603	25,943
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
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DCP-CAP ASSET MGMT

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	205,177	321,742	116,565	438,307
ITD-INFORMATION TECHNOLOGY DIV	511,930	664,535	152,605	817,140
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	62,455	80,538	18,083	98,620
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	83,528	95,204	11,676	106,880
MBC-MASS BAY COMM COLLEGE	89,895	38,452	(51,444)	(12,992)
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	6,722	12,935	6,213	19,148
MCB-MASS COMM FOR THE BLIND	14,106	22,394	8,288	30,681
MCC-MIDDLESEX COMM COLLEGE	150,973	61,804	(89,169)	(27,364)
MCD-COMM FOR THE DEAF	6,245	10,067	3,822	13,889
MGC-MASSACHUSETTS GAMING COMMISSION	6,245	10,067	3,822	13,889
MHL-MENTAL HLTH LEGAL ADVISORS	6,245	10,067	3,822	13,889
MID-WORCESTER (MIDDLE) DISTRICT ATTY	6,245	10,067	3,822	13,889
MIL-MILITARY DIV	228,205	375,888	147,683	523,572
MMA-MASS MARITIME ACADEMY	95,489	53,873	(41,616)	12,257
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	112,419	-	(112,419)	(112,419)
MSD- MASS ST 911 DEPT	12,491	30,202	17,711	47,912
MWC-MT WACHUSETT COMM COLLEGE	206,284	35,992	(170,292)	(134,301)
NAC-MASS COLLEGE OF LIBERAL ARTS	106,098	146,899	40,800	187,699
NEC-NORTHERN ESSEX COMM COLLEGE	78,220	51,966	(26,254)	25,712
NFK-NORFOLK DISTRICT ATTY	6,245	10,067	3,822	13,889
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	18,737	30,202	11,465	41,667
NSC-NORTH SHORE COMM COLLEGE	138,479	9,714	(128,766)	(119,052)
NSD-SHERIFF DEPT NANTUCKET	6,245	10,067	3,822	13,889
NWD-NORTHWESTERN DISTRICT ATTY	12,491	20,134	7,644	27,778
OCA-OFFICE OF CHILD ADVOCATE	42,694	66,950	24,255	91,205
OCD- HOUSING & COMM DEV	-	10,067	10,067	20,134
OHA-MASS OFC ON DISABILITY	59,155	314,240	255,085	569,326
ORI-OFC FOR REFUGEES AND IMMIGRANTS	6,245	10,067	3,822	13,889
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	37,473	50,336	12,863	63,199
PER-PUBLIC EMPLOYEE RETIRE ADMIN	6,245	10,067	3,822	13,889
PLY-PLYMOUTH DISTRICT ATTY	6,245	10,067	3,822	13,889
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	6,245	10,067	3,822	13,889
PST-PEACE OFFICER STANDARDS	6,245	10,067	3,822	13,889
QCC-QUINSIGAMOND COMM COLLEGE	136,054	193,090	57,036	250,127
RCC-ROXBURY COMM COLLEGE	24,180	24,379	200	24,579
REG- PROF LICENSURE	6,245	10,067	3,822	13,889
RGT-BRD OF HIGHER ED	148,330	210,235	61,905	272,140
SAO-ST AUDITORS OFC	281,341	465,866	184,525	650,391
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	6,245	10,067	3,822	13,889
SDA-SHERIFFS DEPT ASSC	-	10,067	10,067	20,134
SDB-SHERIFF DEPT BERKSHIRE	8,318	45,582	37,264	82,847
SDC-SHERIFF DEPT BARNSTABLE	48,370	10,067	(38,303)	(28,236)
SDD-SHERIFF DEPT DUKES	-	-	-	-
SDE-SHERIFF DEPT ESSEX	59,111	85,483	26,373	111,856
SDF-SHERIFF DEPT FRANKLIN	7,601	20,134	12,533	32,668
SDH-SHERIFF DEPT HAMPDEN	239,644	57,767	(181,878)	(124,111)
SDM-SHERIFF DEPT MIDDLESEX	18,737	30,202	11,465	41,667
SDN-SHERIFF DEPT NORFOLK	89,358	133,016	43,659	176,675
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	36,766	22,033	(14,733)	7,301
SDW-SHERIFF DEPT WORCESTER	15,167	103,670	88,503	192,174
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	606,821	1,006,357	399,536	1,405,894
SEN-SENATE	351,725	1,288,371	936,646	2,225,017
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	6,245	-	(6,245)	(6,245)
SOR-SEX OFFENDER REGISTRY	6,245	10,067	3,822	13,889
SRB-ST RECLAMATION BRD	62,455	110,739	48,284	159,023
SSA-SALEM ST COLLEGE	53,858	147,589	93,730	241,319
STC-SPRINGFIELD TECH COMM COLLEGE	116,512	32,745	(83,767)	(51,022)
SUF-SUFFOLK DISTRICT ATTY	6,245	10,067	3,822	13,889
TAC- TELECOM & CABLE	6,245	10,067	3,822	13,889
TRB-TEACHERS RETIREMENT BRD	12,491	20,134	7,644	27,778
TRC-TRIAL COURT	725,218	1,252,467	527,249	1,779,716
UMS-UNIVERSITY OF MASS SYSTEM	1,123,408	953,855	(169,553)	784,302
VET- VETERANS SVCS	6,245	10,067	3,822	13,889
VWA-VICTIM & WITNESS ASSIST BRD	60,388	94,970	34,581	129,551
WEL- TRANSITIONAL ASSIST	149,892	231,545	81,653	313,198
WES-WESTERN DISTRICT ATTY	6,245	10,067	3,822	13,889
WOR-WORCESTER ST COLLEGE	105,911	196,279	90,368	286,648
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	145,682	39,690	(105,993)	(66,303)
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	23,470,447	26,862,998	3,392,551	30,255,548
TOTAL	37,012,412	50,959,795	13,947,383	64,907,178

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
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DCR-CONSERVATION & REC

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	-	-
AGR-AG. RESOURCES	-	-	-	-
ALA-ADMIN LAW APPEALS DIV	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGEWATER ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	-	-	-	-
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	-	-	-	-
CHE-SOLDIERS' HOME IN MASS	-	-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	-
DCR - RECEIVING	2,055,791	2,373,274	317,483	2,690,756
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	-	-	-
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	-	-	-	-
DMR- MENTAL RETARDATION	-	-	-	-
DOB- BANKS	-	-	-	-
DOC- CORRECTION	-	-	-	-
DOE- EDUCATION	-	-	-	-
DOI- INSURANCE	-	-	-	-
DOR- REVENUE	-	-	-	-
DOS- STANDARDS	-	-	-	-
DOT-TRANSPORTATION	-	-	-	-
DPH- PUBLIC HEALTH	-	-	-	-
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	-	-	-	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	-
DYS- YOUTH SERVICES	-	-	-	-
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	-	-	-
EEC- EARLY EDU & CARE	-	-	-	-
EED-EXEC ECON DEV	-	-	-	-
EHS-EXEC HLTH & HUMAN SVCS	-	-	-	-
ELD- ELDER AFFAIRS	-	-	-	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	-	-	-	-
ENV-EXEC ENV AFFAIRS	-	-	-	-
EOL- WORKFORCE DEV	-	-	-	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	-
EQE- ENV PROTECTION	-	-	-	-
ETH-ST ETHICS COMM	-	-	-	-
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	-	-	-	-
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	-	-	-	-
GOV-GOVERNORS OFC	511,884	614,314	102,430	716,744
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	-	-
HOU-HOUSE OF REPS	1,581,477	1,897,936	316,459	2,214,395
HPC-HEALTH POLICY COMM	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
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FY 2024 Roll Forwards and Projections for FY 2026

DCR-CONSERVATION & REC

	2022 <u>Actual</u>	2024 <u>Actual</u>	<u>Roll Forward</u>	<u>2026 Fixed</u> <u>2024 Actual</u> <u>+ Roll Forward</u>
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	-	-	-	-
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	-	-	-	-
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	-	-	-	-
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	-	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	-	-	-	-
SAO-ST AUDITORS OFC	31,840	38,211	6,371	44,582
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	52,057	62,473	10,417	72,890
SEN-SENATE	994,221	1,193,169	198,947	1,392,116
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	75,267	90,328	15,061	105,389
TOTAL	5,302,536	6,269,704	967,168	7,236,872

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

HRD-HUMAN RESOURCES

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual
				+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	2,078	2,287	210	2,497
AGR-AG. RESOURCES	18,179	18,739	560	19,299
ALA-ADMIN LAW APPEALS DIV	6,929	6,407	(522)	5,884
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	10,779	11,168	389	11,558
ART-MASS CULTURAL CNCL	3,688	4,413	724	5,137
ATB-APPELLATE TAX BRD	3,417	3,216	(200)	3,016
BBE-BRD OF BAR EXAMINERS	3,061	3,433	372	3,804
BCC-BERKSHIRE COMM COLLEGE	37,223	49,269	12,046	61,315
BER-BERKSHIRE DISTRICT ATTY	6,189	6,862	673	7,534
BHC-BUNKER HILL COMM COLLEGE	284,299	260,208	(24,090)	236,118
BLC-BRD OF LIB COMMERS	2,443	2,404	(38)	2,366
BRC-BRISTOL COMM COLLEGE	95,848	93,317	(2,531)	90,787
BRI-BRISTOL DISTRICT ATTY	14,580	14,971	390	15,361
BSC-BRIDGEWATER ST COLLEGE	322,146	303,604	(18,542)	285,062
BSD-SHERIFF DEPT BRISTOL	57,480	53,169	(4,311)	48,858
CAD-COMM AGAINST DISCRIMINATION	13,128	13,988	860	14,848
CCC-CAPE COD COMM COLLEGE	44,319	52,961	8,642	61,603
CDA-EMERGENCY MGMT AGENCY	15,687	16,463	777	17,240
CHE-SOLDIERS' HOME IN MASS	60,893	58,995	(1,898)	57,096
CHS-CRIM HISTORY SYSTEMS BRD	7,718	7,249	(468)	6,781
CJC-COMM ON JUDICIAL CONDUCT	650	643	(7)	635
CJT-MUN POLICE TRAIN COMM	74,646	101,590	26,944	128,534
CME-CHIEF MEDICAL EXAMINER	20,902	25,862	4,960	30,822
CNB- CANNABIS CONTROL COMMISSION	8,838	14,187	5,349	19,536
CPC-COMMI FOR PUBLIC COUNSEL SVCS	72,742	81,239	8,496	89,735
CPF-CAMPAIGN & POL FIN	1,628	1,986	357	2,343
CPI-CAPE & ISLANDS DISTRICT ATTY	6,118	6,362	244	6,606
CSW-COMM ON STATUS OF WOMEN	493	1,062	569	1,631
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	1,464	1,279	(185)	1,094
DAC-DISABLED PROTECTION COMM	9,340	12,728	3,388	16,116
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	76,662	69,584	(7,078)	62,506
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	664,887	608,008	(56,878)	551,130
DMR- MENTAL RETARDATION	1,106,769	994,899	(111,870)	883,029
DOB- BANKS	29,709	28,402	(1,306)	27,096
DOC- CORRECTION	775,363	648,344	(127,020)	521,324
DOE- EDUCATION	90,404	82,705	(7,698)	75,007
DOI- INSURANCE	21,511	19,546	(1,965)	17,581
DOR- REVENUE	252,052	231,443	(20,609)	210,835
DOS- STANDARDS	3,212	3,320	109	3,429
DOT-TRANSPORTATION	713,725	752,791	39,067	791,858
DPH- PUBLIC HEALTH	576,664	532,642	(44,022)	488,619
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	33,099	31,430	(1,670)	29,760
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	734,570	675,458	(59,112)	616,347
DYS- YOUTH SERVICES	133,901	126,266	(7,635)	118,632
EAS-EASTERN DISTRICT ATTY	16,473	16,815	343	17,158
EDU-EXECUTIVE OFFICE OF EDUCATION	5,589	6,670	1,081	7,751
EEC- EARLY EDU & CARE	44,397	47,416	3,019	50,436
EED-EXEC ECON DEV	11,310	10,918	(392)	10,526
EHS-EXEC HLTH & HUMAN SVCS	298,499	324,471	25,972	350,443
ELD- ELDER AFFAIRS	8,841	11,414	2,574	13,988
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	11,405	11,140	(265)	10,875
ENV-EXEC ENV AFFAIRS	56,381	58,719	2,338	61,057
EOL- WORKFORCE DEV	279,539	202,945	(76,594)	126,351
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	38,543	36,169	(2,374)	33,795
EQE- ENV PROTECTION	126,712	129,189	2,477	131,666
ETH-ST ETHICS COMM	2,929	3,127	198	3,325
FRC-FRAMINGHAM ST COLLEGE	205,266	198,730	(6,536)	192,195
FSC-FITCHBURG ST COLLEGE	122,879	153,768	30,889	184,657
FWE- FISH AND GAME	56,649	54,873	(1,776)	53,097
GCC-GREENFIELD COMM COLLEGE	32,088	33,125	1,036	34,161
GCN-GOVERNORS COUNCIL	857	761	(96)	666
GIC-GROUP INSURANCE COMM	9,584	8,673	(911)	7,762
GOV-GOVERNORS OFC	7,887	9,079	1,192	10,271
HCC-HOLYOKE COMM COLLEGE	77,213	88,126	10,913	99,039
HCF-HLTH CARE FIN & POLICY	25,707	25,305	(402)	24,904
HLY-SOLDIERS' HOME IN HOLYOKE	58,895	52,229	(6,666)	45,563
HOU-HOUSE OF REPS	68,686	70,922	2,235	73,157
HPC-HEALTH POLICY COMM	8,667	9,765	1,098	10,863
HSD-SHERIFF DEPT HAMPSHIRE	21,541	23,969	2,428	26,397
HST-HLTH CARE SECURITY TRUST	64	65	1	66

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

HRD-HUMAN RESOURCES

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	9,182	10,505	1,323	11,828
ITD-INFORMATION TECHNOLOGY DIV	86,379	78,632	(7,747)	70,886
LEG-JOINT LEG EXP	5,579	4,827	(752)	4,074
LIB-GEORGE FINGOLD LIBRARY	1,877	2,168	291	2,458
LOT-LOTTERY COMM	38,195	41,043	2,848	43,892
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	65,687	71,584	5,897	77,482
MBC-MASS BAY COMM COLLEGE	138,869	149,544	10,675	160,218
MBT-MASS BAY TRANSPORTATION AUTHORITY	655,543	765,204	109,660	874,864
MCA-MASS COLLEGE OF ART	133,326	166,243	32,917	199,160
MCB-MASS COMM FOR THE BLIND	9,486	11,569	2,083	13,652
MCC-MIDDLESEX COMM COLLEGE	80,766	87,817	7,051	94,868
MCD-COMM FOR THE DEAF	5,184	6,133	949	7,082
MGC-MASSACHUSETTS GAMING COMMISSION	13,603	17,180	3,577	20,756
MHL-MENTAL HLTH LEGAL ADVISORS	1,760	2,469	708	3,177
MID-WORCESTER (MIDDLE) DISTRICT ATTY	18,027	19,278	1,250	20,528
MIL-MILITARY DIV	138,022	136,730	(1,291)	135,439
MMA-MASS MARITIME ACADEMY	43,254	47,987	4,733	52,720
MMP-MASS MKTING PARTNERSHIP	2,414	2,792	378	3,170
MRC-MASS REHAB COMM	119,138	117,338	(1,800)	115,538
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	61,242	80,806	19,563	100,369
NAC-MASS COLLEGE OF LIBERAL ARTS	63,234	66,545	3,311	69,856
NEC-NORTHERN ESSEX COMM COLLEGE	80,606	74,644	(5,962)	68,682
NFK-NORFOLK DISTRICT ATTY	13,722	14,116	394	14,511
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	24,778	25,750	972	26,722
NSC-NORTH SHORE COMM COLLEGE	101,539	105,903	4,364	110,267
NSD-SHERIFF DEPT NANTUCKET	569	779	210	989
NWD-NORTHWESTERN DISTRICT ATTY	9,385	9,486	101	9,587
OCA-OFFICE OF CHILD ADVOCATE	1,647	2,508	861	3,369
OCD- HOUSING & COMM DEV	54,895	65,018	10,123	75,140
OHA-MASS OFC ON DISABILITY	2,040	2,034	(6)	2,028
ORI-OFIC FOR REFUGEES AND IMMIGRANTS	2,526	3,576	1,050	4,626
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	463	463	927
PAR-PAROLE BRD	32,289	30,868	(1,421)	29,447
PER-PUBLIC EMPLOYEE RETIRE ADMIN	7,056	6,628	(429)	6,199
PLY-PLYMOUTH DISTRICT ATTY	13,840	15,149	1,309	16,457
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	1,139	5,289	4,150	9,439
QCC-QUINSIGAMOND COMM COLLEGE	121,018	133,764	12,746	146,510
RCC-ROXBURY COMM COLLEGE	30,730	66,219	35,489	101,707
REG- PROF LICENSURE	46,162	40,736	(5,427)	35,309
RGT-BRD OF HIGHER ED	8,945	8,221	(724)	7,497
SAO-ST AUDITORS OFC	22,497	22,288	(209)	22,078
SBA- SMALL BUSINESS ADMINISTRATION	10,205	10,786	581	11,368
SCA- CONSUMER AFFAIRS & BUS REG	5,054	3,931	(1,123)	2,809
SDA-SHERIFFS DEPT ASSC	482	405	(77)	328
SDB-SHERIFF DEPT BERKSHIRE	24,934	26,262	1,328	27,590
SDC-SHERIFF DEPT BARNSTABLE	28,606	30,684	2,078	32,762
SDD-SHERIFF DEPT DUKES	4,066	5,009	943	5,953
SDE-SHERIFF DEPT ESSEX	60,980	60,835	(145)	60,691
SDF-SHERIFF DEPT FRANKLIN	21,008	25,648	4,640	30,288
SDH-SHERIFF DEPT HAMPDEN	138,018	164,003	25,984	189,987
SDM-SHERIFF DEPT MIDDLESEX	68,070	75,691	7,621	83,313
SDN-SHERIFF DEPT NORFOLK	39,309	39,416	107	39,523
SDP-SHERIFF DEPT PLYMOUTH	67,385	80,011	12,627	92,638
SDS-SHERIFF DEPT SUFFOLK	102,113	94,613	(7,499)	87,114
SDW-SHERIFF DEPT WORCESTER	60,280	61,335	1,055	62,390
SEA- BUSINESS & TECH	1,724	1,458	(265)	1,193
SEC-SECRETARY OF ST	50,802	48,886	(1,916)	46,970
SEN-SENATE	30,642	31,729	1,087	32,815
SJC-SUPREME JUDICIAL COURT	9,345	9,954	610	10,564
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	10,945	10,107	(838)	9,269
SRB-ST RECLAMATION BRD	16,611	15,984	(627)	15,358
SSA-SALEM ST COLLEGE	203,785	224,827	21,042	245,870
STC-SPRINGFIELD TECH COMM COLLEGE	110,525	120,542	10,016	130,558
SUF-SUFFOLK DISTRICT ATTY	28,115	29,345	1,230	30,576
TAC- TELECOM & CABLE	1,955	2,294	339	2,633
TRB-TEACHERS RETIREMENT BRD	9,250	11,803	2,553	14,356
TRC-TRIAL COURT	1,201,463	1,125,328	(76,135)	1,049,193
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	11,018	17,378	6,361	23,739
VWA-VICTIM & WITNESS ASSIST BRD	3,467	3,678	211	3,888
WEL- TRANSITIONAL ASSIST	275,371	286,001	10,630	296,631
WES-WESTERN DISTRICT ATTY	17,613	18,386	774	19,160
WOR-WORCESTER ST COLLEGE	102,313	107,649	5,336	112,985
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	98,316	108,413	10,097	118,509
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	13,095,954	12,995,508	(100,446)	12,895,063

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
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OSD-OPERATIONAL SVCS

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual
				+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	(2,802)	(1,166)	1,636	470
AGR-AG. RESOURCES	(32,558)	(13,285)	19,273	5,989
ALA-ADMIN LAW APPEALS DIV	(5,030)	(2,282)	2,748	466
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	(6,363)	(948)	5,415	4,467
ART-MASS CULTURAL CNCL	(64,476)	(11,589)	52,888	41,299
ATB-APPELLATE TAX BRD	(2,514)	(194)	2,319	2,125
BBE-BRD OF BAR EXAMINERS	(23,351)	(17,382)	5,969	(11,412)
BCC-BERKSHIRE COMM COLLEGE	(724)	2,610	3,334	5,944
BER-BERKSHIRE DISTRICT ATTY	(14,302)	(9,080)	5,222	(3,858)
BHC-BUNKER HILL COMM COLLEGE	(7,065)	17,784	24,849	42,632
BLC-BRD OF LIB COMMERS	(15,187)	(7,416)	7,772	356
BRC-BRISTOL COMM COLLEGE	192	6,129	5,937	12,065
BRI-BRISTOL DISTRICT ATTY	(19,845)	(6,278)	13,567	7,289
BSC-BRIDGewater ST COLLEGE	2,924	21,839	18,915	40,755
BSD-SHERIFF DEPT BRISTOL	(138,555)	(52,914)	85,641	32,727
CAD-COMM AGAINST DISCRIMINATION	(15,696)	(7,868)	7,828	(41)
CCC-CAPE COD COMM COLLEGE	198	3,693	3,495	7,188
CDA-EMERGENCY MGMT AGENCY	(19,894)	(8,257)	11,637	3,379
CHE-SOLDIERS' HOME IN MASS	(6,703)	(1,865)	4,838	2,973
CHS-CRIM HISTORY SYSTEMS BRD	(5,303)	(1,745)	3,557	1,812
CJC-COMM ON JUDICIAL CONDUCT	(1,684)	(771)	912	141
CJT-MUN POLICE TRAIN COMM	(12,611)	2,307	14,918	17,225
CME-CHIEF MEDICAL EXAMINER	(18,730)	(8,009)	10,722	2,713
CNB- CANNABIS CONTROL COMMISSION	(18,215)	(5,976)	12,240	6,264
CPC-COMMI FOR PUBLIC COUNSEL SVCS	(60,349)	(27,545)	32,804	5,258
CPF-CAMPAIGN & POL FIN	(2,518)	(1,725)	793	(932)
CPI-CAPE & ISLANDS DISTRICT ATTY	(10,640)	(6,781)	3,859	(2,921)
CSW-COMM ON STATUS OF WOMEN	(2,812)	(858)	1,954	1,097
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	(21,681)	(11,948)	9,733	(2,215)
DAC-DISABLED PROTECTION COMM	(25,248)	(10,494)	14,754	4,260
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	(16,559)	(2,147)	14,412	12,264
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	(61,699)	3,158	64,857	68,016
DMR- MENTAL RETARDATION	(96,853)	(6,492)	90,361	83,869
DOB- BANKS	(6,304)	(1,395)	4,909	3,513
DOC- CORRECTION	(51,592)	(8,423)	43,169	34,746
DOE- EDUCATION	(113,273)	(56,400)	56,873	473
DOI- INSURANCE	(5,499)	(1,750)	3,748	1,998
DOR- REVENUE	(90,769)	(26,558)	64,211	37,652
DOS- STANDARDS	(1,388)	165	1,553	1,718
DOT-TRANSPORTATION	(496,886)	(217,517)	279,369	61,852
DPH- PUBLIC HEALTH	(330,638)	(114,682)	215,957	101,275
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	(12,462)	(3,808)	8,654	4,847
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	(30,409)	14,136	44,545	58,681
DYS- YOUTH SERVICES	(27,014)	(1,935)	25,079	23,143
EAS-EASTERN DISTRICT ATTY	(18,980)	(12,800)	6,180	(6,620)
EDU-EXECUTIVE OFFICE OF EDUCATION	(58,805)	(25,714)	33,091	7,377
EEC- EARLY EDU & CARE	(53,235)	(18,331)	34,904	16,573
EED-EXEC ECON DEV	(32,040)	(8,764)	23,276	14,512
EHS-EXEC HLTH & HUMAN SVCS	(356,112)	(146,972)	209,141	62,169
ELD- ELDER AFFAIRS	(6,699)	(5,587)	1,112	(4,476)
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	(5,558)	(3,758)	1,799	(1,959)
ENV-EXEC ENV AFFAIRS	(81,613)	(42,128)	39,485	(2,642)
EOL- WORKFORCE DEV	(123,667)	(37,585)	86,082	48,497
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	(203,150)	(56,045)	147,105	91,060
EQE- ENV PROTECTION	(40,016)	(8,304)	31,712	23,409
ETH-ST ETHICS COMM	(8,984)	(3,278)	5,706	2,429
FRC-FRAMINGHAM ST COLLEGE	(3,413)	13,245	16,657	29,902
FSC-FITCHBURG ST COLLEGE	1,048	11,061	10,013	21,074
FWE- FISH AND GAME	(35,406)	(12,549)	22,857	10,308
GCC-GREENFIELD COMM COLLEGE	(780)	1,565	2,345	3,911
GCN-GOVERNORS COUNCIL	9	55	46	100
GIC-GROUP INSURANCE COMM	(11,767)	(2,593)	9,174	6,581
GOV-GOVERNORS OFC	(4,986)	653	5,639	6,292
HCC-HOLYOKE COMM COLLEGE	(9,588)	1,436	11,024	12,460
HCF-HLTH CARE FIN & POLICY	(49,395)	(14,626)	34,769	20,142
HLY-SOLDIERS' HOME IN HOLYOKE	(16,015)	(4,292)	11,723	7,432
HOU-HOUSE OF REPS	(3,201)	(385)	2,815	2,430
HPC-HEALTH POLICY COMM	(10,632)	(2,919)	7,713	4,794
HSD-SHERIFF DEPT HAMPSHIRE	(19,207)	(5,631)	13,576	7,945
HST-HLTH CARE SECURITY TRUST	(563)	(229)	334	105

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
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OSD-OPERATIONAL SVCS

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	(12,297)	747	13,044	13,790
ITD-INFORMATION TECHNOLOGY DIV	(234,159)	(94,951)	139,209	44,258
LEG-JOINT LEG EXP	(6,450)	201	6,651	6,852
LIB-GEORGE FINGOLD LIBRARY	(1,115)	(241)	874	633
LOT-LOTTERY COMM	(104,110)	(34,173)	69,938	35,765
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	711	5,149	4,438	9,588
MBC-MASS BAY COMM COLLEGE	658	10,524	9,866	20,389
MBT-MASS BAY TRANSPORTATION AUTHORITY	7,188	55,485	48,297	103,782
MCA-MASS COLLEGE OF ART	(1,656)	11,958	13,614	25,573
MCB-MASS COMM FOR THE BLIND	(30,839)	(10,251)	20,588	10,337
MCC-MIDDLESEX COMM COLLEGE	(2,225)	5,967	8,192	14,158
MCD-COMM FOR THE DEAF	(51,783)	(21,617)	30,166	8,548
MGC-MASSACHUSETTS GAMING COMMISSION	(22,141)	(12,863)	9,278	(3,585)
MHL-MENTAL HLTH LEGAL ADVISORS	(8,715)	(2,391)	6,324	3,933
MID-WORCESTER (MIDDLE) DISTRICT ATTY	(27,697)	(10,755)	16,942	6,187
MIL-MILITARY DIV	(15,868)	(917)	14,951	14,034
MMA-MASS MARITIME ACADEMY	468	3,452	2,984	6,436
MMP-MASS MKTING PARTNERSHIP	(3,928)	(2,318)	1,611	(707)
MRC-MASS REHAB COMM	(1,701,831)	(638,158)	1,063,674	425,516
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	381	5,813	5,432	11,244
NAC-MASS COLLEGE OF LIBERAL ARTS	(3,260)	3,619	6,879	10,498
NEC-NORTHERN ESSEX COMM COLLEGE	(255)	5,253	5,507	10,760
NFK-NORFOLK DISTRICT ATTY	(31,969)	(12,527)	19,442	6,915
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	(22,271)	(13,675)	8,596	(5,079)
NSC-NORTH SHORE COMM COLLEGE	1,099	7,618	6,519	14,137
NSD-SHERIFF DEPT NANTUCKET	(10,700)	(8,233)	2,467	(5,766)
NWD-NORTHWESTERN DISTRICT ATTY	(10,323)	(4,338)	5,985	1,647
OCA-OFFICE OF CHILD ADVOCATE	(5,335)	(3,322)	2,013	(1,309)
OCD- HOUSING & COMM DEV	(60,201)	(16,544)	43,656	27,112
OHA-MASS OFC ON DISABILITY	(6,747)	(4,212)	2,535	(1,677)
ORI-OFc FOR REFUGEES AND IMMIGRANTS	(1,956)	(406)	1,550	1,144
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	(323)	(323)	(645)
PAR-PAROLE BRD	(5,709)	(1,676)	4,033	2,357
PER-PUBLIC EMPLOYEE RETIRE ADMIN	(10,927)	(4,506)	6,421	1,915
PLY-PLYMOUTH DISTRICT ATTY	(26,333)	(11,318)	15,015	3,697
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	(2,526)	(3,652)	(1,126)	(4,779)
QCC-QUINSIGAMOND COMM COLLEGE	747	9,622	8,876	18,498
RCC-ROXBURY COMM COLLEGE	(1,358)	1,845	3,203	5,047
REG- PROF LICENSURE	(21,383)	(6,390)	14,993	8,603
RGT-BRD OF HIGHER ED	(22,744)	(11,766)	10,978	(788)
SAO-ST AUDITORS OFC	(33,283)	(14,741)	18,542	3,801
SBA- SMALL BUSINESS ADMINISTRATION	87	647	559	1,206
SCA- CONSUMER AFFAIRS & BUS REG	(1,657)	(1,198)	458	(740)
SDA-SHERIFFS DEPT ASSC	(3,094)	(1,020)	2,074	1,054
SDB-SHERIFF DEPT BERKSHIRE	(33,820)	(11,420)	22,400	10,980
SDC-SHERIFF DEPT BARNSTABLE	(41,951)	(19,157)	22,794	3,636
SDD-SHERIFF DEPT DUKES	(7,281)	(2,558)	4,723	2,164
SDE-SHERIFF DEPT ESSEX	(32,021)	(13,369)	18,652	5,283
SDF-SHERIFF DEPT FRANKLIN	(16,113)	(5,977)	10,136	4,159
SDH-SHERIFF DEPT HAMPDEN	(42,457)	(6,765)	35,691	28,926
SDM-SHERIFF DEPT MIDDLESEX	(13,632)	(4,245)	9,386	5,141
SDN-SHERIFF DEPT NORFOLK	(21,832)	(8,139)	13,693	5,554
SDP-SHERIFF DEPT PLYMOUTH	(31,107)	(6,853)	24,254	17,400
SDS-SHERIFF DEPT SUFFOLK	(18,053)	(2,417)	15,636	13,219
SDW-SHERIFF DEPT WORCESTER	(27,521)	(13,100)	14,421	1,321
SEA- BUSINESS & TECH	(269)	80	349	429
SEC-SECRETARY OF ST	(127,640)	(54,506)	73,134	18,628
SEN-SENATE	(3,049)	2,282	5,332	7,614
SJC-SUPREME JUDICIAL COURT	(18,775)	(7,106)	11,669	4,563
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	(2,752)	(1,758)	994	(764)
SRB-ST RECLAMATION BRD	(20,707)	(6,521)	14,186	7,666
SSA-SALEM ST COLLEGE	(611)	13,838	14,449	28,287
STC-SPRINGFIELD TECH COMM COLLEGE	(212)	5,869	6,081	11,951
SUF-SUFFOLK DISTRICT ATTY	(30,405)	(11,432)	18,973	7,542
TAC- TELECOM & CABLE	(3,635)	(1,553)	2,082	529
TRB-TEACHERS RETIREMENT BRD	(20,173)	(7,981)	12,193	4,212
TRC-TRIAL COURT	(445,485)	(163,715)	281,770	118,055
UMS-UNIVERSITY OF MASS SYSTEM	(17,749)	(6,421)	11,328	4,907
VET- VETERANS SVCS	(5,843)	(3,892)	1,952	(1,940)
VWA-VICTIM & WITNESS ASSIST BRD	(26,453)	(9,816)	16,637	6,820
WEL- TRANSITIONAL ASSIST	(12,838)	7,146	19,983	27,129
WES-WESTERN DISTRICT ATTY	(13,614)	(6,032)	7,582	1,550
WOR-WORCESTER ST COLLEGE	(20)	7,627	7,646	15,273
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	1,064	7,799	6,734	14,533
MOTOR VEHICLE MGMT	403,961	396,790	(7,171)	389,619
OTHER	-	-	-	-
TOTAL	(6,172,141)	(1,724,024)	4,448,117	2,724,093

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

POL- ST POLICE

	2022	2024	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
	Actual	Actual		
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	-	-
AGR-AG. RESOURCES	-	-	-	-
ALA-ADMIN LAW APPEALS DIV	-	-	-	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGewater ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	45,344	55,383	10,039	65,422
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	-	-	-	-
CHE-SOLDIERS' HOME IN MASS	-	-	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	-
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	2,265	3,845	1,581	5,426
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	-
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	-	-	-
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	554,748	677,568	122,820	800,388
DMR- MENTAL RETARDATION	-	-	-	-
DOB- BANKS	-	-	-	-
DOC- CORRECTION	-	-	-	-
DOE- EDUCATION	-	-	-	-
DOI- INSURANCE	-	-	-	-
DOR- REVENUE	1,615	-	(1,615)	(1,615)
DOS- STANDARDS	7,159	-	(7,159)	(7,159)
DOT-TRANSPORTATION	-	-	-	-
DPH- PUBLIC HEALTH	3,076	-	(3,076)	(3,076)
DPS- PUBLIC SAFETY	27,197	33,218	6,021	39,239
DPU- PUBLIC UTILITIES	-	-	-	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	-
DYS- YOUTH SERVICES	-	-	-	-
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	7,444	18,393	10,949	29,341
EEC- EARLY EDU & CARE	-	-	-	-
EED-EXEC ECON DEV	23,380	28,557	5,176	33,733
EHS-EXEC HLTH & HUMAN SVCS	68,991	330,837	261,847	592,684
ELD- ELDER AFFAIRS	57,760	-	(57,760)	(57,760)
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	-	-	-	-
ENV-EXEC ENV AFFAIRS	-	-	-	-
EOL- WORKFORCE DEV	326,498	16,142	(310,356)	(294,213)
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	-
EQE- ENV PROTECTION	-	-	-	-
ETH-ST ETHICS COMM	16,703	20,401	3,698	24,099
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	-	-	-	-
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	22,146	27,287	5,141	32,428
GOV-GOVERNORS OFC	-	-	-	-
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	-	-	-
HOU-HOUSE OF REPS	-	-	-	-
HPC-HEALTH POLICY COMM	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

POL- ST POLICE

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	34,089	41,637	7,547	49,184
ITD-INFORMATION TECHNOLOGY DIV	68,272	83,661	15,390	99,051
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	-
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	1,306	1,595	289	1,884
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	-	-	-	-
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	-	-	-	-
MRC-MASS REHAB COMM	-	-	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	7,093	8,664	1,570	10,234
OCD- HOUSING & COMM DEV	-	-	-	-
OHA-MASS OFC ON DISABILITY	9,828	12,004	2,176	14,180
ORI-OFC FOR REFUGEES AND IMMIGRANTS	-	-	-	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	-	-	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	-	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	4,066,683	2,620,997	(1,445,687)	1,175,310
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	-	-	-	-
RGT-BRD OF HIGHER ED	24,644	27,207	2,562	29,769
SAO-ST AUDITORS OFC	40,722	49,737	9,016	58,753
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	-	-	-
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	-	-	-	-
SEC-SECRETARY OF ST	91,535	111,743	20,207	131,950
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	-	-	-
SRB-ST RECLAMATION BRD	-	-	-	-
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	-	-	-
TRC-TRIAL COURT	38,376	46,872	8,497	55,369
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	-	-	-	-
VWA-VICTIM & WITNESS ASSIST BRD	8,996	10,987	1,992	12,979
WEL- TRANSITIONAL ASSIST	-	-	-	-
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	144,895	167,616	22,721	190,336
TOTAL	5,700,764	4,394,351	(1,306,413)	3,087,937

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
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SDO-SUPPLIER DIVERSITY OFFICE

	2022	2024	Roll Forward	2026 Fixed
	Actual	Actual		2024 Actual
				+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	3	5	2	6
AGR-AG. RESOURCES	481	753	272	1,025
ALA-ADMIN LAW APPEALS DIV	1,023	1,601	578	2,179
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	-	-	-
ART-MASS CULTURAL CNCL	-	-	-	-
ATB-APPELLATE TAX BRD	4	6	2	8
BBE-BRD OF BAR EXAMINERS	-	-	-	-
BCC-BERKSHIRE COMM COLLEGE	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	-
BHC-BUNKER HILL COMM COLLEGE	-	-	-	-
BLC-BRD OF LIB COMMERS	-	-	-	-
BRC-BRISTOL COMM COLLEGE	-	-	-	-
BRI-BRISTOL DISTRICT ATTY	-	-	-	-
BSC-BRIDGEWATER ST COLLEGE	-	-	-	-
BSD-SHERIFF DEPT BRISTOL	-	-	-	-
CAD-COMM AGAINST DISCRIMINATION	310	486	175	661
CCC-CAPE COD COMM COLLEGE	-	-	-	-
CDA-EMERGENCY MGMT AGENCY	16,741	26,196	9,455	35,651
CHE-SOLDIERS' HOME IN MASS	2,396	3,750	1,353	5,103
CHS-CRIM HISTORY SYSTEMS BRD	1,629	2,549	920	3,469
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	-
CJT-MUN POLICE TRAIN COMM	478	748	270	1,018
CME-CHIEF MEDICAL EXAMINER	1,360	2,129	768	2,897
CNB- CANNABIS CONTROL COMMISSION	-	-	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	-
CPF-CAMPAIGN & POL FIN	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	-
CSW-COMM ON STATUS OF WOMEN	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	-
DAC-DISABLED PROTECTION COMM	725	1,134	409	1,544
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	3,553	5,559	2,007	7,566
DIA- IND ACCIDENTS	-	-	-	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-
DMH- MENTAL HEALTH	261,657	409,443	147,786	557,228
DMR- MENTAL RETARDATION	658,533	1,030,476	371,943	1,402,419
DOB- BANKS	172	269	97	367
DOC- CORRECTION	29,564	46,263	16,698	62,961
DOE- EDUCATION	11,778	18,431	6,652	25,083
DOI- INSURANCE	928	1,453	524	1,977
DOR- REVENUE	9,270	14,506	5,236	19,742
DOS- STANDARDS	12	19	7	26
DOT-TRANSPORTATION	541,487	847,322	305,835	1,153,157
DPH- PUBLIC HEALTH	358,639	561,201	202,562	763,763
DPS- PUBLIC SAFETY	-	-	-	-
DPU- PUBLIC UTILITIES	387	606	219	825
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	172,850	270,477	97,627	368,104
DYS- YOUTH SERVICES	47,960	75,048	27,088	102,136
EAS-EASTERN DISTRICT ATTY	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	19,440	30,420	10,980	41,400
EEC- EARLY EDU & CARE	228,529	357,604	129,075	486,679
EED-EXEC ECON DEV	2,353	3,682	1,329	5,011
EHS-EXEC HLTH & HUMAN SVCS	145,423	227,558	82,136	309,694
ELD- ELDER AFFAIRS	253,930	397,351	143,421	540,772
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	1,520	2,378	858	3,236
ENV-EXEC ENV AFFAIRS	11,894	18,612	6,718	25,330
EOL- WORKFORCE DEV	91,906	143,815	51,909	195,725
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	26,002	40,688	14,686	55,374
EQE- ENV PROTECTION	5,184	8,111	2,928	11,039
ETH-ST ETHICS COMM	-	-	-	-
FRC-FRAMINGHAM ST COLLEGE	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	-
FWE- FISH AND GAME	5,561	8,702	3,141	11,843
GCC-GREENFIELD COMM COLLEGE	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	-
GIC-GROUP INSURANCE COMM	1,310	2,050	740	2,789
GOV-GOVERNORS OFC	39	60	22	82
HCC-HOLYOKE COMM COLLEGE	-	-	-	-
HCF-HLTH CARE FIN & POLICY	-	-	-	-
HLY-SOLDIERS' HOME IN HOLYOKE	7,411	11,597	4,186	15,782
HOU-HOUSE OF REPS	-	-	-	-
HPC-HEALTH POLICY COMM	-	-	-	-
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	-

Commonwealth of Massachusetts
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SDO-SUPPLIER DIVERSITY OFFICE

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	-	-	-	-
ITD-INFORMATION TECHNOLOGY DIV	80,244	125,567	45,322	170,889
LEG-JOINT LEG EXP	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	2	3	1	5
LOT-LOTTERY COMM	-	-	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	-	-	-
MBC-MASS BAY COMM COLLEGE	-	-	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	-	-
MCA-MASS COLLEGE OF ART	-	-	-	-
MCB-MASS COMM FOR THE BLIND	6,482	10,142	3,661	13,803
MCC-MIDDLESEX COMM COLLEGE	-	-	-	-
MCD-COMM FOR THE DEAF	2,586	4,046	1,461	5,507
MGC-MASSACHUSETTS GAMING COMMISSION	6,103	9,550	3,447	12,997
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	-	-	-
MIL-MILITARY DIV	9,770	15,288	5,518	20,807
MMA-MASS MARITIME ACADEMY	-	-	-	-
MMP-MASS MKTING PARTNERSHIP	8,904	13,933	5,029	18,962
MRC-MASS REHAB COMM	37,981	59,432	21,452	80,884
MSD- MASS ST 911 DEPT	-	-	-	-
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	-	-	-	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	-	-
OCD- HOUSING & COMM DEV	147,658	231,057	83,398	314,455
OHA-MASS OFC ON DISABILITY	3	4	2	6
ORI-OFC FOR REFUGEES AND IMMIGRANTS	965	1,510	545	2,055
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	-	-
PAR-PAROLE BRD	319	500	180	680
PER-PUBLIC EMPLOYEE RETIRE ADMIN	731	1,144	413	1,557
PLY-PLYMOUTH DISTRICT ATTY	-	-	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	-	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	-	-	-
REG- PROF LICENSURE	1,671	2,614	944	3,558
RGT-BRD OF HIGHER ED	281	440	159	599
SAO-ST AUDITORS OFC	-	-	-	-
SBA- SMALL BUSINESS ADMINISTRATION	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	19	29	10	40
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	-	-	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	-	-	-
SDS-SHERIFF DEPT SUFFOLK	-	-	-	-
SDW-SHERIFF DEPT WORCESTER	-	-	-	-
SEA- BUSINESS & TECH	1	2	1	3
SEC-SECRETARY OF ST	-	-	-	-
SEN-SENATE	-	-	-	-
SJC-SUPREME JUDICIAL COURT	-	-	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	875	1,369	494	1,863
SRB-ST RECLAMATION BRD	252	394	142	536
SSA-SALEM ST COLLEGE	-	-	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	-	-	-
SUF-SUFFOLK DISTRICT ATTY	-	-	-	-
TAC- TELECOM & CABLE	66	103	37	140
TRB-TEACHERS RETIREMENT BRD	1,819	2,847	1,028	3,875
TRC-TRIAL COURT	-	-	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	-	-	-
VET- VETERANS SVCS	1,990	3,113	1,124	4,237
VWA-VICTIM & WITNESS ASSIST BRD	-	-	-	-
WEL- TRANSITIONAL ASSIST	11,393	17,828	6,435	24,263
WES-WESTERN DISTRICT ATTY	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	-	-	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	-	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	5,375	8,411	3,036	11,447
TOTAL	3,247,934	5,082,387	1,834,453	6,916,840

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

TRE-TREASURER

	2022		2024		Roll Forward	2026 Fixed	
	Actual		Actual			2024 Actual	+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$	-	\$	-		\$	-
ADD-DEV DISABILITIES CNCL		384		524			140
AGR-AG. RESOURCES		8,955		7,246			(1,709)
ALA-ADMIN LAW APPEALS DIV		1,107		1,353			246
ANF IT SWCAP COSTS		-		-			-
APC-APPEALS COURT		3,151		3,870			719
ART-MASS CULTURAL CNCL		1,097		1,514			418
ATB-APPELLATE TAX BRD		595		747			152
BBE-BRD OF BAR EXAMINERS		799		1,049			250
BCC-BERKSHIRE COMM COLLEGE		9,747		14,839			5,092
BER-BERKSHIRE DISTRICT ATTY		1,699		2,213			514
BHC-BUNKER HILL COMM COLLEGE		69,794		76,298			6,504
BLC-BRD OF LIB COMMERS		7,244		5,753			(1,491)
BRC-BRISTOL COMM COLLEGE		24,495		28,539			4,045
BRI-BRISTOL DISTRICT ATTY		4,027		4,899			872
BSC-BRIDGEWATER ST COLLEGE		78,967		91,107			12,140
BSD-SHERIFF DEPT BRISTOL		15,474		17,016			1,542
CAD-COMM AGAINST DISCRIMINATION		2,085		3,019			934
CCC-CAPE COD COMM COLLEGE		11,628		16,260			4,632
CDA-EMERGENCY MGMT AGENCY		4,002		5,048			1,046
CHE-SOLDIERS' HOME IN MASS		8,962		11,885			2,923
CHS-CRIM HISTORY SYSTEMS BRD		1,412		1,764			352
CJC-COMM ON JUDICIAL CONDUCT		198		231			33
CJT-MUN POLICE TRAIN COMM		14,281		24,328			10,048
CME-CHIEF MEDICAL EXAMINER		4,079		6,298			2,219
CNB- CANNABIS CONTROL COMMISSION		2,703		4,896			2,193
CPC-COMMI FOR PUBLIC COUNSEL SVCS		20,343		27,017			6,674
CPF-CAMPAIGN & POL FIN		467		660			193
CPI-CAPE & ISLANDS DISTRICT ATTY		1,700		2,108			408
CSW-COMM ON STATUS OF WOMEN		136		340			204
CTF-CHILDREN TRUST FUND		-		-			-
CZM- COASTAL ZONE MANAGEMENT		-		-			-
DAA-DISTRICT ATTY ASSC		419		513			94
DAC-DISABLED PROTECTION COMM		2,783		4,370			1,587
DCR - RECEIVING		-		-			-
DEP- DEPARTMENT OF ENVIR PROTECTION		-		-			-
DES-DES		-		-			-
DFS- FIRE SVCS		16,486		18,083			1,597
DIA- IND ACCIDENTS		36,136		15,485			(20,651)
DLS- DEPT OF LABOR STANDARDS		-		-			-
DMH- MENTAL HEALTH		126,184		154,860			28,676
DMR- MENTAL RETARDATION		234,718		285,073			50,355
DOB- BANKS		4,702		6,105			1,402
DOC- CORRECTION		135,743		155,697			19,954
DOE- EDUCATION		19,492		24,029			4,537
DOI- INSURANCE		3,642		4,382			741
DOR- REVENUE		680,515		81,868			(598,647)
DOS- STANDARDS		540		757			217
DOT-TRANSPORTATION		1,088,862		769,830			(319,032)
DPH- PUBLIC HEALTH		132,383		155,657			23,275
DPS- PUBLIC SAFETY		-		-			-
DPU- PUBLIC UTILITIES		5,832		7,509			1,678
DPW-MASS HIGHWAY DEPT		-		-			-
DSS- SOCIAL SERVICES		150,991		187,226			36,236
DYS- YOUTH SERVICES		26,493		32,037			5,544
EAS-EASTERN DISTRICT ATTY		4,502		5,490			988
EDU-EXECUTIVE OFFICE OF EDUCATION		11,378		9,478			(1,900)
EEC- EARLY EDU & CARE		25,502		27,825			2,323
EED-EXEC ECON DEV		68,613		57,204			(11,408)
EHS-EXEC HLTH & HUMAN SVCS		437,672		508,586			70,914
ELD- ELDER AFFAIRS		24,573		33,519			8,946
ELE-ENVIRONMENTAL LAW ENFORCEMENT		-		-			-
ENE- ENERGY RESOURCES		2,068		2,675			607
ENV-EXEC ENV AFFAIRS		43,699		33,794			(9,905)
EOL- WORKFORCE DEV		69,487		71,080			1,593
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.		12,375		13,984			1,609
EQE- ENV PROTECTION		28,352		33,257			4,905
ETH-ST ETHICS COMM		924		1,046			122
FRC-FRAMINGHAM ST COLLEGE		50,598		59,036			8,438
FSC-FITCHBURG ST COLLEGE		31,616		45,837			14,220
FWE- FISH AND GAME		17,603		16,286			(1,317)
GCC-GREENFIELD COMM COLLEGE		8,823		10,205			1,383
GCN-GOVERNORS COUNCIL		217		227			10
GIC-GROUP INSURANCE COMM		1,809		2,118			309
GOV-GOVERNORS OFC		2,210		3,009			799
HCC-HOLYOKE COMM COLLEGE		20,140		27,109			6,968
HCF-HLTH CARE FIN & POLICY		5,392		6,786			1,394
HLY-SOLDIERS' HOME IN HOLYOKE		8,404		10,168			1,763
HOU-HOUSE OF REPS		18,391		22,602			4,211
HPC-HEALTH POLICY COMM		2,019		2,801			781
HSD-SHERIFF DEPT HAMPSHIRE		5,814		7,611			1,797
HST-HLTH CARE SECURITY TRUST		19		21			2

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 FY 2024 Roll Forwards and Projections for FY 2026

TRE-TREASURER

	2022 Actual	2024 Actual	Roll Forward	2026 Fixed 2024 Actual + Roll Forward
IGO- INSPECTOR GENERAL	2,463	3,313	850	4,164
ITD-INFORMATION TECHNOLOGY DIV	40,561	37,736	(2,826)	34,910
LEG-JOINT LEG EXP	914	1,105	191	1,296
LIB-GEORGE FINGOLD LIBRARY	318	489	172	661
LOT-LOTTERY COMM	15,856	18,129	2,274	20,403
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	17,687	22,284	4,597	26,881
MBC-MASS BAY COMM COLLEGE	34,510	43,585	9,075	52,660
MBT-MASS BAY TRANSPORTATION AUTHORITY	186,808	257,357	70,550	327,907
MCA-MASS COLLEGE OF ART	33,323	48,770	15,446	64,216
MCB-MASS COMM FOR THE BLIND	4,625	5,647	1,023	6,670
MCC-MIDDLESEX COMM COLLEGE	21,943	27,068	5,125	32,194
MCD-COMM FOR THE DEAF	1,603	2,336	733	3,069
MGC-MASSACHUSETTS GAMING COMMISSION	3,690	5,686	1,997	7,683
MHL-MENTAL HLTH LEGAL ADVISORS	514	840	326	1,167
MID-WORCESTER (MIDDLE) DISTRICT ATTY	4,974	6,290	1,317	7,607
MIL-MILITARY DIV	25,480	33,692	8,212	41,904
MMA-MASS MARITIME ACADEMY	12,005	15,025	3,020	18,046
MMP-MASS MKTING PARTNERSHIP	1,117	875	(242)	633
MRC-MASS REHAB COMM	29,363	36,680	7,317	43,997
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	16,602	24,393	7,791	32,183
NAC-MASS COLLEGE OF LIBERAL ARTS	16,328	20,144	3,816	23,959
NEC-NORTHERN ESSEX COMM COLLEGE	20,622	23,011	2,388	25,399
NFK-NORFOLK DISTRICT ATTY	3,838	4,687	850	5,537
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	6,833	8,456	1,623	10,078
NSC-NORTH SHORE COMM COLLEGE	26,202	31,775	5,573	37,348
NSD-SHERIFF DEPT NANTUCKET	158	246	88	334
NWD-NORTHWESTERN DISTRICT ATTY	2,602	3,147	545	3,691
OCA-OFFICE OF CHILD ADVOCATE	508	940	433	1,373
OCD- HOUSING & COMM DEV	108,753	107,930	(823)	107,107
OHA-MASS OFC ON DISABILITY	872	1,090	218	1,307
ORI-OFIC FOR REFUGEES AND IMMIGRANTS	1,345	2,096	751	2,847
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	117	117	234
PAR-PAROLE BRD	5,490	6,964	1,474	8,439
PER-PUBLIC EMPLOYEE RETIRE ADMIN	1,617	1,907	289	2,196
PLY-PLYMOUTH DISTRICT ATTY	3,805	4,782	977	5,760
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	283	1,587	1,304	2,890
QCC-QUINSIGAMOND COMM COLLEGE	30,609	40,584	9,975	50,559
RCC-ROXBURY COMM COLLEGE	8,064	19,718	11,654	31,372
REG- PROF LICENSURE	8,247	9,582	1,335	10,917
RGT-BRD OF HIGHER ED	2,105	2,452	347	2,799
SAO-ST AUDITORS OFC	6,323	7,374	1,051	8,425
SBA- SMALL BUSINESS ADMINISTRATION	2,278	2,984	706	3,690
SCA- CONSUMER AFFAIRS & BUS REG	880	917	38	955
SDA-SHERIFFS DEPT ASSC	142	158	16	174
SDB-SHERIFF DEPT BERKSHIRE	6,905	8,643	1,738	10,381
SDC-SHERIFF DEPT BARNSTABLE	8,430	10,200	1,770	11,970
SDD-SHERIFF DEPT DUKES	1,128	1,597	469	2,066
SDE-SHERIFF DEPT ESSEX	17,359	20,448	3,089	23,537
SDF-SHERIFF DEPT FRANKLIN	5,888	8,292	2,404	10,696
SDH-SHERIFF DEPT HAMPDEN	38,173	50,616	12,443	63,059
SDM-SHERIFF DEPT MIDDLESEX	19,212	24,872	5,660	30,532
SDN-SHERIFF DEPT NORFOLK	11,323	13,131	1,808	14,939
SDP-SHERIFF DEPT PLYMOUTH	18,377	25,229	6,852	32,081
SDS-SHERIFF DEPT SUFFOLK	28,700	31,062	2,362	33,423
SDW-SHERIFF DEPT WORCESTER	16,362	19,770	3,409	23,179
SEA- BUSINESS & TECH	346	371	24	395
SEC-SECRETARY OF ST	14,863	17,093	2,230	19,323
SEN-SENATE	8,267	10,300	2,033	12,333
SJC-SUPREME JUDICIAL COURT	2,853	3,528	675	4,203
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	1,717	2,162	446	2,608
SRB-ST RECLAMATION BRD	3,552	4,286	734	5,020
SSA-SALEM ST COLLEGE	52,613	68,209	15,596	83,804
STC-SPRINGFIELD TECH COMM COLLEGE	28,527	35,805	7,278	43,083
SUF-SUFFOLK DISTRICT ATTY	7,777	9,631	1,854	11,485
TAC- TELECOM & CABLE	727	917	190	1,107
TRB-TEACHERS RETIREMENT BRD	535,931	653,411	117,481	770,892
TRC-TRIAL COURT	155,952	269,438	113,486	382,924
UMS-UNIVERSITY OF MASS SYSTEM	40,320	56,262	15,942	72,204
VET- VETERANS SVCS	2,339	5,680	3,341	9,020
VWA-VICTIM & WITNESS ASSIST BRD	784	1,002	218	1,220
WEL- TRANSITIONAL ASSIST	47,950	66,917	18,966	85,883
WES-WESTERN DISTRICT ATTY	4,816	5,995	1,179	7,174
WOR-WORCESTER ST COLLEGE	27,428	33,779	6,350	40,129
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	27,022	33,879	6,857	40,736
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	-	-
TOTAL	5,715,548	5,662,530	(53,018)	5,609,512

*DOT Consolidation - Previously TRP,RMV,MAC,DPW

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Summary of Roll Forwards FY 2024

	<u>BUILDING DEPRECIATION</u>	<u>EQUIP & SOFTWARE DEPREC</u>	<u>HEALTH & WELFARE COSTS</u>	<u>AUDIT COST FROM SAO</u>
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	26	-	-
AGR-AG. RESOURCES	-	1,015	-	-
ALA-ADMIN LAW APPEALS DIV	-	1,298	-	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	4,593	-	-
ART-MASS CULTURAL CNCL	-	788	-	-
ATB-APPELLATE TAX BRD	-	879	-	-
BBE-BRD OF BAR EXAMINERS	-	1,318	-	-
BCC-BERKSHIRE COMM COLLEGE	-	20,901	-	-
BER-BERKSHIRE DISTRICT ATTY	-	2,649	-	-
BHC-BUNKER HILL COMM COLLEGE	-	109,967	-	-
BLC-BRD OF LIB COMMERS	-	389	-	-
BRC-BRISTOL COMM COLLEGE	-	38,106	-	-
BRI-BRISTOL DISTRICT ATTY	-	5,936	-	-
BSC-BRIDGewater ST COLLEGE	-	129,831	-	-
BSD-SHERIFF DEPT BRISTOL	-	21,042	-	-
CAD-COMM AGAINST DISCRIMINATION	74,550	3,599	-	-
CCC-CAPE COD COMM COLLEGE	-	21,895	-	-
CDA-EMERGENCY MGMT AGENCY	-	1,212	-	-
CHE-SOLDIERS' HOME IN MASS	-	11,990	-	-
CHS-CRIM HISTORY SYSTEMS BRD	-	1,452	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	221	-	-
CJT-MUN POLICE TRAIN COMM	-	35,501	-	-
CME-CHIEF MEDICAL EXAMINER	-	1,350	-	-
CNB- CANNABIS CONTROL COMMISSION	-	(1,026)	-	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	11,891	-	-
CPF-CAMPAIGN & POL FIN	-	788	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	2,259	-	-
CSW-COMM ON STATUS OF WOMEN	3,162	404	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	244	-	-
DAC-DISABLED PROTECTION COMM	-	5,235	-	-
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	20,867	-	-
DIA- IND ACCIDENTS	55,295	-	-	-
DLS- DEPT OF LABOR STANDARDS	5,058	-	-	-
DMH- MENTAL HEALTH	(117,859)	140,514	-	-
DMR- MENTAL RETARDATION	-	169,848	-	-
DOB- BANKS	15,693	7,338	-	-
DOC- CORRECTION	-	175,434	-	-
DOE- EDUCATION	9,823	(14,485)	-	-
DOI- INSURANCE	-	4,425	-	-
DOR- REVENUE	113,827	40,677	-	-
DOS- STANDARDS	(7,729)	791	-	-
DOT-TRANSPORTATION	-	49,047	-	-
DPH- PUBLIC HEALTH	(3,321)	93,852	-	-
DPS- PUBLIC SAFETY	19,072	-	-	-
DPU- PUBLIC UTILITIES	-	8,541	-	-
DPW-MASS HIGHWAY DEPT	-	(47)	-	-
DSS- SOCIAL SERVICES	-	22	-	-
DYS- YOUTH SERVICES	-	28,264	-	-
EAS-EASTERN DISTRICT ATTY	-	6,758	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	18,780	2,504	-	-
EEC- EARLY EDU & CARE	-	4,460	-	-
EED-EXEC ECON DEV	16,396	2,607	-	-
EHS-EXEC HLTH & HUMAN SVCS	407,880	(337,681)	-	-
ELD- ELDER AFFAIRS	(62,353)	(1,030)	-	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-
ENE- ENERGY RESOURCES	-	2,696	-	-
ENV-EXEC ENV AFFAIRS	-	6,118	-	-
EOL- WORKFORCE DEV	(57,290)	38,610	-	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	5,128	-	-
EQE- ENV PROTECTION	183,372	21,572	-	-
ETH-ST ETHICS COMM	11,713	1,238	-	-
FRC-FRAMINGHAM ST COLLEGE	-	82,995	-	-
FSC-FITCHBURG ST COLLEGE	-	64,861	-	-
FWE- FISH AND GAME	-	12,915	-	-
GCC-GREENFIELD COMM COLLEGE	-	14,003	-	-
GCN-GOVERNORS COUNCIL	-	321	-	-
GIC-GROUP INSURANCE COMM	15,877	1,689	-	-
GOV-GOVERNORS OFC	11,001	3,673	-	-
HCC-HOLYOKE COMM COLLEGE	-	35,951	-	-
HCF-HLTH CARE FIN & POLICY	-	7,287	-	-
HLV-SOLDIERS' HOME IN HOLYOKE	-	10,090	-	-
HOU-HOUSE OF REPS	-	30,289	-	-
HPC-HEALTH POLICY COMM	-	3,140	-	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Summary of Roll Forwards FY 2024

	<u>BUILDING DEPRECIATION</u>	<u>EQUIP & SOFTWARE DEPREC</u>	<u>HEALTH & WELFARE COSTS</u>	<u>AUDIT COST FROM SAO</u>
HSD-SHERIFF DEPT HAMPSHIRE	-	8,875	-	-
HST-HLTH CARE SECURITY TRUST	-	16	-	-
IGO- INSPECTOR GENERAL	23,906	4,007	-	-
ITD-INFORMATION TECHNOLOGY DIV	50,972	18,777	-	-
LEG-JOINT LEG EXP	-	992	-	-
LIB-GEORGE FINGOLD LIBRARY	-	573	-	-
LOT-LOTTERY COMM	-	(2,461)	-	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	29,708	-	-
MBC-MASS BAY COMM COLLEGE	-	63,135	-	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	317,901	-	-
MCA-MASS COLLEGE OF ART	-	70,072	-	-
MCB-MASS COMM FOR THE BLIND	33,796	2,263	-	-
MCC-MIDDLESEX COMM COLLEGE	-	35,335	-	-
MCD-COMM FOR THE DEAF	8,995	56	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	4,468	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	959	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	7,560	-	-
MIL-MILITARY DIV	-	39,125	-	-
MMA-MASS MARITIME ACADEMY	-	19,645	-	-
MMP-MASS MKTING PARTNERSHIP	-	411	-	-
MRC-MASS REHAB COMM	-	(48,013)	-	-
MSD- MASS ST 911 DEPT	-	-	-	-
MWC-MT WACHUSETT COMM COLLEGE	-	34,317	-	-
NAC-MASS COLLEGE OF LIBERAL ARTS	-	27,872	-	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	30,165	-	-
NFK-NORFOLK DISTRICT ATTY	-	5,508	-	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	10,572	-	-
NSC-NORTH SHORE COMM COLLEGE	-	44,199	-	-
NSD-SHERIFF DEPT NANTUCKET	-	254	-	-
NWD-NORTHWESTERN DISTRICT ATTY	-	3,586	-	-
OCA-OFFICE OF CHILD ADVOCATE	4,974	1,001	-	-
OCD- HOUSING & COMM DEV	-	10,687	-	-
OHA-MASS OFC ON DISABILITY	6,892	510	-	-
ORI-OFI FOR REFUGEES AND IMMIGRANTS	-	(7,111)	-	-
OST- THE ST TREASURER	-	(291)	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	166	-	-
PAR-PAROLE BRD	32,612	8,269	-	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	773	-	-
PLY-PLYMOUTH DISTRICT ATTY	-	5,576	-	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	1,836	-	-
QCC-QUINSIGAMOND COMM COLLEGE	-	55,834	-	-
RCC-ROXBURY COMM COLLEGE	-	27,890	-	-
REG- PROF LICENSURE	3,751	10,364	-	-
RGT-BRD OF HIGHER ED	13,063	841	-	-
SAO-ST AUDITORS OFC	28,557	9,185	-	-
SBA- SMALL BUSINESS ADMINISTRATION	-	3,786	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	1,050	-	-
SDA-SHERIFFS DEPT ASSC	-	117	-	-
SDB-SHERIFF DEPT BERKSHIRE	-	9,928	-	-
SDC-SHERIFF DEPT BARNSTABLE	-	11,620	-	-
SDD-SHERIFF DEPT DUKES	-	1,615	-	-
SDE-SHERIFF DEPT ESSEX	-	24,217	-	-
SDF-SHERIFF DEPT FRANKLIN	-	9,377	-	-
SDH-SHERIFF DEPT HAMPDEN	-	67,300	-	-
SDM-SHERIFF DEPT MIDDLESEX	-	30,205	-	-
SDN-SHERIFF DEPT NORFOLK	-	15,330	-	-
SDP-SHERIFF DEPT PLYMOUTH	-	32,279	-	-
SDS-SHERIFF DEPT SUFFOLK	-	38,633	-	-
SDW-SHERIFF DEPT WORCESTER	-	24,502	-	-
SEA- BUSINESS & TECH	-	401	-	-

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	<u>BUILDING DEPRECIATION</u>	<u>EQUIP & SOFTWARE DEPREC</u>	<u>HEALTH & WELFARE COSTS</u>	<u>AUDIT COST FROM SAO</u>
SEC-SECRETARY OF ST	89,467	17,873	-	-
SEN-SENATE	-	13,480	-	-
SJC-SUPREME JUDICIAL COURT	-	3,854	-	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	2,521	-	-
SRB-ST RECLAMATION BRD	-	3,772	-	-
SSA-SALEM ST COLLEGE	-	94,328	-	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	50,094	-	-
SUF-SUFFOLK DISTRICT ATTY	-	11,961	-	-
TAC- TELECOM & CABLE	-	1,003	-	-
TRB-TEACHERS RETIREMENT BRD	-	4,776	-	-
TRC-TRIAL COURT	26,912	291,871	-	-
UMS-UNIVERSITY OF MASS SYSTEM	-	(1,365)	-	-
VET- VETERANS SVCS	-	(7,973)	-	-
VWA-VICTIM & WITNESS ASSIST BRD	6,308	(89)	-	-
WEL- TRANSITIONAL ASSIST	-	78,485	-	-
WES-WESTERN DISTRICT ATTY	-	7,411	-	-
WOR-WORCESTER ST COLLEGE	-	44,678	-	-
WPA-WATER POLLUTE ABATEMENT	-	(4)	-	-
WSC-WESTFIELD ST COLLEGE	-	44,946	-	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	393,231	(4)	-	-
Total	\$ 1,436,382	\$ 2,968,418	\$ -	\$ -

Commonwealth of Massachusetts
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	<u>ANF UNBILLED IT</u>	<u>AGO-ATTY GENERAL OFC</u>	<u>ANF-EXEC OFC ADMIN & FIN</u>	<u>BSB-BUR OF ST BLDGS</u>
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ 20,820	\$ -	\$ -
ADD-DEV DISABILITIES CNCL	-	-	(4)	-
AGR-AG. RESOURCES	-	36,520	8,659	-
ALA-ADMIN LAW APPEALS DIV	-	(327)	844	-
ANF IT SWCAP COSTS	-	-	388,520	-
APC-APPEALS COURT	-	4,782	2,297	-
ART-MASS CULTURAL CNCL	-	-	1,084	-
ATB-APPELLATE TAX BRD	-	-	1,037	-
BBE-BRD OF BAR EXAMINERS	-	5,799	236	-
BCC-BERKSHIRE COMM COLLEGE	-	-	3,717	-
BER-BERKSHIRE DISTRICT ATTY	-	(3,909)	915	-
BHC-BUNKER HILL COMM COLLEGE	-	5,755	19,903	-
BLC-BRD OF LIB COMMERS	-	-	750	-
BRC-BRISTOL COMM COLLEGE	-	15,550	7,393	-
BRI-BRISTOL DISTRICT ATTY	-	5,587	2,129	-
BSC-BRIDGewater ST COLLEGE	-	(5,929)	44,807	-
BSD-SHERIFF DEPT BRISTOL	-	24,915	6,969	-
CAD-COMM AGAINST DISCRIMINATION	-	(14,803)	2,322	-
CCC-CAPE COD COMM COLLEGE	-	(7,818)	4,477	-
CDA-EMERGENCY MGMT AGENCY	-	(2,188)	3,226	-
CHE-SOLDIERS' HOME IN MASS	-	7,775	6,639	-
CHS-CRIM HISTORY SYSTEMS BRD	-	-	1,143	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	128	-
CJT-MUN POLICE TRAIN COMM	-	-	3,882	-
CME-CHIEF MEDICAL EXAMINER	-	4,425	4,528	-
CNB- CANNABIS CONTROL COMMISSION	-	(6,647)	4,448	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	1,933	16,786	-
CPF-CAMPAIGN & POL FIN	-	-	353	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	(2,188)	1,136	-
CSW-COMM ON STATUS OF WOMEN	-	-	302	-
CTF-CHILDREN TRUST FUND	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	744	-
DAC-DISABLED PROTECTION COMM	-	4,681	3,542	-
DCR - RECEIVING	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	(21,555)	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	-	12,162	4,799	-
DIA- IND ACCIDENTS	-	10,186	-	-
DLS- DEPT OF LABOR STANDARDS	-	(2,434)	-	-
DMH- MENTAL HEALTH	-	(62,924)	131,188	-
DMR- MENTAL RETARDATION	-	28,883	301,189	-
DOB- BANKS	-	(4,377)	3,520	-
DOC- CORRECTION	-	(23,868)	61,690	-
DOE- EDUCATION	-	-	26,033	-
DOI- INSURANCE	-	655,159	1,606	-
DOR- REVENUE	-	8,924	26,514	-
DOS- STANDARDS	-	-	398	-
DOT-TRANSPORTATION	-	64,831	170,797	-
DPH- PUBLIC HEALTH	-	8,391	98,022	-
DPS- PUBLIC SAFETY	-	(11,351)	-	-
DPU- PUBLIC UTILITIES	-	(309,754)	5,001	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	-	(2,188)	185,988	-
DYS- YOUTH SERVICES	-	(95,918)	19,203	-
EAS-EASTERN DISTRICT ATTY	-	-	2,724	-
EDU-EXECUTIVE OFFICE OF EDUCATION	-	(742)	9,695	-
EEC- EARLY EDU & CARE	-	12,736	18,490	-
EED-EXEC ECON DEV	-	(26,410)	3,287	-
EHS-EXEC HLTH & HUMAN SVCS	-	87,247	43,168	-
ELD- ELDER AFFAIRS	-	2,107	118,435	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	3,866	-	-
ENE- ENERGY RESOURCES	-	(9,795)	1,361	-
ENV-EXEC ENV AFFAIRS	-	32,456	10,363	-
EOL- WORKFORCE DEV	-	31,574	6,812	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	(23,668)	11,430	-
EQE- ENV PROTECTION	-	811,436	16,949	-
ETH-ST ETHICS COMM	-	(6,565)	552	-
FRC-FRAMINGHAM ST COLLEGE	-	-	14,779	-
FSC-FITCHBURG ST COLLEGE	-	-	14,637	-
FWE- FISH AND GAME	-	14,185	6,375	-
GCC-GREENFIELD COMM COLLEGE	-	-	4,761	-
GCN-GOVERNORS COUNCIL	-	-	11	-
GIC-GROUP INSURANCE COMM	-	-	1,239	-
GOV-GOVERNORS OFC	-	(19,826)	1,814	74,020
HCC-HOLYOKE COMM COLLEGE	-	1,933	7,249	-
HCF-HLTH CARE FIN & POLICY	-	-	4,225	-
HLY-SOLDIERS' HOME IN HOLYOKE	-	5,799	2,916	-
HOU-HOUSE OF REPS	-	(43)	9,380	228,687
HPC-HEALTH POLICY COMM	-	2,107	4,617	-

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	<u>ANF UNBILLED IT</u>	<u>AGO-ATTY GENERAL OFC</u>	<u>ANF-EXEC OFC ADMIN & FIN</u>	<u>BSB-BUR OF ST BLDGS</u>
HSD-SHERIFF DEPT HAMPSHIRE	-	-	2,810	-
HST-HLTH CARE SECURITY TRUST	-	-	(5)	-
IGO- INSPECTOR GENERAL	-	(7,818)	1,693	-
ITD-INFORMATION TECHNOLOGY DIV	-	6,228	30,406	-
LEG-JOINT LEG EXP	-	-	953	-
LIB-GEORGE FINGOLD LIBRARY	-	-	132	-
LOT-LOTTERY COMM	-	11,303	12,711	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	5,842	5,505	-
MBC-MASS BAY COMM COLLEGE	-	1,933	7,116	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	(8,286)	-	-
MCA-MASS COLLEGE OF ART	-	(3,909)	7,196	-
MCB-MASS COMM FOR THE BLIND	-	(2,188)	3,225	-
MCC-MIDDLESEX COMM COLLEGE	-	3,866	7,396	-
MCD-COMM FOR THE DEAF	-	-	3,093	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	-	7,518	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	-	722	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	3,654	2,914	-
MIL-MILITARY DIV	-	(1,976)	15,318	-
MMA-MASS MARITIME ACADEMY	-	(3,909)	4,525	-
MMP-MASS MKTING PARTNERSHIP	-	-	1,302	-
MRC-MASS REHAB COMM	-	(4,459)	32,123	-
MSD- MASS ST 911 DEPT	-	(2,188)	-	-
MWC-MT WACHUSETT COMM COLLEGE	-	(1,976)	12,071	-
NAC-MASS COLLEGE OF LIBERAL ARTS	-	-	4,532	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	5,842	11,920	-
NFK-NORFOLK DISTRICT ATTY	-	(3,909)	2,306	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	(13,916)	4,263	-
NSC-NORTH SHORE COMM COLLEGE	-	(1,976)	11,667	-
NSD-SHERIFF DEPT NANTUCKET	-	-	78	-
NWD-NORTHWESTERN DISTRICT ATTY	-	(3,909)	1,686	-
OCA-OFFICE OF CHILD ADVOCATE	-	-	1,564	-
OCD- HOUSING & COMM DEV	-	(1,888)	281,380	-
OHA-MASS OFC ON DISABILITY	-	(6,098)	321	-
ORI-OFIC FOR REFUGEES AND IMMIGRANTS	-	-	5,832	-
OST- THE ST TREASURER	-	6,836	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	-	112	-
PAR-PAROLE BRD	-	2,107	3,943	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	6,460	1,506	-
PLY-PLYMOUTH DISTRICT ATTY	-	14,432	2,172	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	12,885	3,486	-
QCC-QUINSIGAMOND COMM COLLEGE	-	-	17,327	-
RCC-ROXBURY COMM COLLEGE	-	(43)	6,329	-
REG- PROF LICENSURE	-	(16,434)	4,804	-
RGT-BRD OF HIGHER ED	-	(7,601)	1,587	-
SAO-ST AUDITORS OFC	-	6,402	2,927	4,604
SBA- SMALL BUSINESS ADMINISTRATION	-	-	1,527	-
SCA- CONSUMER AFFAIRS & BUS REG	-	25,443	12	-
SDA-SHERIFFS DEPT ASSC	-	-	237	-
SDB-SHERIFF DEPT BERKSHIRE	-	(5,929)	3,081	-
SDC-SHERIFF DEPT BARNSTABLE	-	13,574	4,183	-
SDD-SHERIFF DEPT DUKES	-	-	504	-
SDE-SHERIFF DEPT ESSEX	-	7,688	8,841	-
SDF-SHERIFF DEPT FRANKLIN	-	7,775	3,336	-
SDH-SHERIFF DEPT HAMPDEN	-	21,262	12,120	-
SDM-SHERIFF DEPT MIDDLESEX	-	(7,992)	9,921	-
SDN-SHERIFF DEPT NORFOLK	-	34,966	3,846	-
SDP-SHERIFF DEPT PLYMOUTH	-	9,621	7,093	-
SDS-SHERIFF DEPT SUFFOLK	-	17,439	6,535	-
SDW-SHERIFF DEPT WORCESTER	-	(51,206)	5,082	-
SEA- BUSINESS & TECH	-	-	79	-

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	<u>ANF UNBILLED IT</u>	<u>AGO-ATTY GENERAL OFC</u>	<u>ANF-EXEC OFC ADMIN & FIN</u>	<u>BSB-BUR OF ST BLDGS</u>
SEC-SECRETARY OF ST	-	(10,891)	11,277	7,528
SEN-SENATE	-	7,775	5,805	143,768
SJC-SUPREME JUDICIAL COURT	-	(4,839)	1,810	-
SMU- UMASS DARTMOUTH	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	(204,189)	1,265	-
SRB-ST RECLAMATION BRD	-	1,933	1,700	-
SSA-SALEM ST COLLEGE	-	(1,976)	12,526	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	5,587	5,975	-
SUF-SUFFOLK DISTRICT ATTY	-	11,559	4,584	-
TAC- TELECOM & CABLE	-	-	441	-
TRB-TEACHERS RETIREMENT BRD	-	48,615	5,000	-
TRC-TRIAL COURT	-	71,943	140,642	-
UMS-UNIVERSITY OF MASS SYSTEM	-	(15,335)	274,878	-
VET- VETERANS SVCS	-	7,693	12,811	-
VWA-VICTIM & WITNESS ASSIST BRD	-	-	238	-
WEL- TRANSITIONAL ASSIST	-	11,313	50,465	-
WES-WESTERN DISTRICT ATTY	-	-	3,013	-
WOR-WORCESTER ST COLLEGE	-	(7,818)	7,346	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	(1,976)	10,258	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	1,258,011	-	10,884
Total	\$ -	\$ 2,512,640	\$ 3,039,029	\$ 469,491

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	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ 3,822	\$ -
ADD-DEV DISABILITIES CNCL	7	253	3,822	-
AGR-AG. RESOURCES	109	7,517	11,465	-
ALA-ADMIN LAW APPEALS DIV	0	576	3,822	-
ANF IT SWCAP COSTS	-	-	-	-
APC-APPEALS COURT	-	1,969	-	-
ART-MASS CULTURAL CNCL	(4)	1,174	3,822	-
ATB-APPELLATE TAX BRD	2	403	-	-
BBE-BRD OF BAR EXAMINERS	-	369	-	-
BCC-BERKSHIRE COMM COLLEGE	-	7,658	(8,593)	-
BER-BERKSHIRE DISTRICT ATTY	-	1,033	3,822	-
BHC-BUNKER HILL COMM COLLEGE	-	32,762	(69,123)	-
BLC-BRD OF LIB COMMERS	-	100	3,822	-
BRC-BRISTOL COMM COLLEGE	-	10,115	51,005	-
BRI-BRISTOL DISTRICT ATTY	-	2,077	11,465	-
BSC-BRIDGEWATER ST COLLEGE	-	64,545	11,582	-
BSD-SHERIFF DEPT BRISTOL	-	6,815	(23,124)	-
CAD-COMM AGAINST DISCRIMINATION	39	2,829	158,869	-
CCC-CAPE COD COMM COLLEGE	-	7,586	25,972	-
CDA-EMERGENCY MGMT AGENCY	97	943	17,506	-
CHE-SOLDIERS' HOME IN MASS	141	7,211	(9,538)	-
CHS-CRIM HISTORY SYSTEMS BRD	9	938	(11,070)	-
CJC-COMM ON JUDICIAL CONDUCT	-	79	3,822	-
CJT-MUN POLICE TRAIN COMM	22	12,753	31,599	-
CME-CHIEF MEDICAL EXAMINER	197	5,417	-	-
CNB- CANNABIS CONTROL COMMISSION	3	5,596	7,644	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	18,561	76,434	-
CPF-CAMPAIGN & POL FIN	-	392	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	1,155	7,644	-
CSW-COMM ON STATUS OF WOMEN	-	470	16,084	-
CTF-CHILDREN TRUST FUND	-	-	3,822	-
CZM- COASTAL ZONE MANAGEMENT	-	-	1,398	-
DAA-DISTRICT ATTY ASSC	-	569	3,822	-
DAC-DISABLED PROTECTION COMM	12	4,495	3,822	-
DCR - RECEIVING	-	-	-	317,483
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-
DES-DES	-	-	-	-
DFS- FIRE SVCS	48	6,919	3,822	-
DIA- IND ACCIDENTS	-	-	15,287	-
DLS- DEPT OF LABOR STANDARDS	-	-	(6,245)	-
DMH- MENTAL HEALTH	1,808	82,545	1,248,395	-
DMR- MENTAL RETARDATION	1,906	148,538	125,410	-
DOB- BANKS	22	3,392	11,465	-
DOC- CORRECTION	2,743	35,241	46,413	-
DOE- EDUCATION	26	15,362	3,822	-
DOI- INSURANCE	33	1,092	3,822	-
DOR- REVENUE	1,131	17,484	(278,197)	-
DOS- STANDARDS	23	464	(29,202)	-
DOT-TRANSPORTATION	2,415	162,641	119,421	-
DPH- PUBLIC HEALTH	1,980	900	(91,321)	-
DPS- PUBLIC SAFETY	-	-	92,996	-
DPU- PUBLIC UTILITIES	147	4,803	3,822	-
DPW-MASS HIGHWAY DEPT	-	-	-	-
DSS- SOCIAL SERVICES	3,616	135,665	137,581	-
DYS- YOUTH SERVICES	766	12,135	(73,901)	-
EAS-EASTERN DISTRICT ATTY	-	2,839	7,644	-
EDU-EXECUTIVE OFFICE OF EDUCATION	20	8,507	97,323	-
EEC- EARLY EDU & CARE	131	(18,678)	19,109	-
EED-EXEC ECON DEV	(11)	3,367	79,946	-
EHS-EXEC HLTH & HUMAN SVCS	1,752	(50,544)	2,198,207	-
ELD- ELDER AFFAIRS	53	82,274	(347,647)	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	53,132	-
ENE- ENERGY RESOURCES	22	1,237	-	-
ENV-EXEC ENV AFFAIRS	257	8,905	(31,227)	-
EOL- WORKFORCE DEV	978	(13,787)	2,282,012	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	81	9,411	10,378	-
EQE- ENV PROTECTION	861	15,574	(5,361)	-
ETH-ST ETHICS COMM	-	541	57,115	-
FRC-FRAMINGHAM ST COLLEGE	-	25,254	92,628	-
FSC-FITCHBURG ST COLLEGE	-	27,859	(111,909)	-
FWE- FISH AND GAME	274	6,785	3,822	-
GCC-GREENFIELD COMM COLLEGE	-	6,532	(100,092)	-
GCN-GOVERNORS COUNCIL	-	11	-	-
GIC-GROUP INSURANCE COMM	34	392	77,564	-
GOV-GOVERNORS OFC	-	2,051	486,062	102,430
HCC-HOLYOKE COMM COLLEGE	-	12,094	67,598	-
HCF-HLTH CARE FIN & POLICY	63	3,351	(2,424)	-
HLI-SOLDIERS' HOME IN HOLYOKE	65	2,368	2,231	-
HOU-HOUSE OF REPS	-	10,633	1,489,893	316,459
HPC-HEALTH POLICY COMM	1	1,895	3,822	-

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	<u>CSC-CIVIL SERVICE COMM</u>	<u>CTR-THE COMPTROLLER</u>	<u>DCP-CAP ASSET MGMT/MAINT</u>	<u>DCR-CONSERVATION & REC</u>
HSD-SHERIFF DEPT HAMPSHIRE	-	3,424	3,603	-
HST-HLTH CARE SECURITY TRUST	-	(10)	-	-
IGO- INSPECTOR GENERAL	-	2,135	116,565	-
ITD-INFORMATION TECHNOLOGY DIV	166	19,955	152,605	-
LEG-JOINT LEG EXP	-	639	-	-
LIB-GEORGE FINGOLD LIBRARY	3	278	-	-
LOT-LOTTERY COMM	-	7,515	18,083	-
LRC-LABOR RELATIONS COMM	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	7,947	11,676	-
MBC-MASS BAY COMM COLLEGE	-	17,051	(51,444)	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	186	192,962	-	-
MCA-MASS COLLEGE OF ART	-	19,952	6,213	-
MCB-MASS COMM FOR THE BLIND	109	1,533	8,288	-
MCC-MIDDLESEX COMM COLLEGE	-	10,991	(89,169)	-
MCD-COMM FOR THE DEAF	8	3,320	3,822	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	7,510	3,822	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	882	3,822	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	3,089	3,822	-
MIL-MILITARY DIV	100	22,030	147,683	-
MMA-MASS MARITIME ACADEMY	-	6,368	(41,616)	-
MMP-MASS MKTING PARTNERSHIP	(3)	1,043	-	-
MRC-MASS REHAB COMM	792	26,822	(112,419)	-
MSD- MASS ST 911 DEPT	-	-	17,711	-
MWC-MT WACHUSETT COMM COLLEGE	-	20,658	(170,292)	-
NAC-MASS COLLEGE OF LIBERAL ARTS	-	7,737	40,800	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	15,500	(26,254)	-
NFK-NORFOLK DISTRICT ATTY	-	2,198	3,822	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	4,407	11,465	-
NSC-NORTH SHORE COMM COLLEGE	-	18,464	(128,766)	-
NSD-SHERIFF DEPT NANTUCKET	-	116	3,822	-
NWD-NORTHWESTERN DISTRICT ATTY	-	1,661	7,644	-
OCA-OFFICE OF CHILD ADVOCATE	-	1,871	24,255	-
OCD- HOUSING & COMM DEV	493	313,022	10,067	-
OHA-MASS OFC ON DISABILITY	8	224	255,085	-
ORI-OF FOR REFUGEES AND IMMIGRANTS	19	4,701	3,822	-
OST- THE ST TREASURER	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	219	-	-
PAR-PAROLE BRD	92	3,834	12,863	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	811	3,822	-
PLY-PLYMOUTH DISTRICT ATTY	-	2,306	3,822	-
POLICE - RECEIVING	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	3,822	-
PST-PEACE OFFICER STANDARDS	-	4,843	3,822	-
QCC-QUINSIGAMOND COMM COLLEGE	-	28,201	57,036	-
RCC-ROXBURY COMM COLLEGE	-	15,660	200	-
REG- PROF LICENSURE	172	3,670	3,822	-
RGT-BRD OF HIGHER ED	(5)	1,210	61,905	-
SAO-ST AUDITORS OFC	-	2,478	184,525	6,371
SBA- SMALL BUSINESS ADMINISTRATION	-	1,588	-	-
SCA- CONSUMER AFFAIRS & BUS REG	3	(217)	3,822	-
SDA-SHERIFFS DEPT ASSC	1	254	10,067	-
SDB-SHERIFF DEPT BERKSHIRE	-	3,123	37,264	-
SDC-SHERIFF DEPT BARNSTABLE	-	3,727	(38,303)	-
SDD-SHERIFF DEPT DUKES	-	638	-	-
SDE-SHERIFF DEPT ESSEX	-	7,362	26,373	-
SDF-SHERIFF DEPT FRANKLIN	-	3,994	12,533	-
SDH-SHERIFF DEPT HAMPDEN	-	19,146	(181,878)	-
SDM-SHERIFF DEPT MIDDLESEX	-	9,831	11,465	-
SDN-SHERIFF DEPT NORFOLK	-	3,275	43,659	-
SDP-SHERIFF DEPT PLYMOUTH	-	9,240	-	-
SDS-SHERIFF DEPT SUFFOLK	-	1,451	(14,733)	-
SDW-SHERIFF DEPT WORCESTER	-	4,786	88,503	-
SEA- BUSINESS & TECH	-	2	-	-

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	<u>CSC-CIVIL SERVICE COMM</u>	<u>CTR-THE COMPTROLLER</u>	<u>DCP-CAP ASSET MGMT/MAINT</u>	<u>DCR-CONSERVATION & REC</u>
SEC-SECRETARY OF ST	-	10,282	399,536	10,417
SEN-SENATE	-	6,556	936,646	198,947
SJC-SUPREME JUDICIAL COURT	-	1,221	-	-
SMU- UMASS DARTMOUTH	-	-	(6,245)	-
SOR-SEX OFFENDER REGISTRY	3	1,234	3,822	-
SRB-ST RECLAMATION BRD	9	1,719	48,284	-
SSA-SALEM ST COLLEGE	-	22,349	93,730	-
STC-SPRINGFIELD TECH COMM COLLEGE	-	12,456	(83,767)	-
SUF-SUFFOLK DISTRICT ATTY	-	4,657	3,822	-
TAC- TELECOM & CABLE	16	427	3,822	-
TRB-TEACHERS RETIREMENT BRD	4	2,023	7,644	-
TRC-TRIAL COURT	-	139,588	527,249	-
UMS-UNIVERSITY OF MASS SYSTEM	-	245,509	(169,553)	-
VET- VETERANS SVCS	119	15,200	3,822	-
VWA-VICTIM & WITNESS ASSIST BRD	2	218	34,581	-
WEL- TRANSITIONAL ASSIST	2,112	56,140	81,653	-
WES-WESTERN DISTRICT ATTY	-	3,236	3,822	-
WOR-WORCESTER ST COLLEGE	-	10,002	90,368	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	13,695	(105,993)	-
MOTOR VEHICLE MGMT	-	-	-	-
OTHER	-	-	3,392,551	15,061
Total	\$ 26,287	\$ 2,406,346	\$ 13,947,383	\$ 967,168

Commonwealth of Massachusetts
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	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	SDO-SUPPLIER DIVERSITY OFFICE	TRE-TREASURER	TOTAL
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,642
ADD-DEV DISABILITIES CNCL	210	1,636	-	2	140	6,092
AGR-AG. RESOURCES	560	19,273	-	272	(1,709)	83,681
ALA-ADMIN LAW APPEALS DIV	(522)	2,748	-	578	246	9,263
ANF IT SWCAP COSTS	-	-	-	-	-	388,520
APC-APPEALS COURT	389	5,415	-	-	719	20,164
ART-MASS CULTURAL CNCL	724	52,888	-	-	418	60,893
ATB-APPELLATE TAX BRD	(200)	2,319	-	2	152	4,593
BBE-BRD OF BAR EXAMINERS	372	5,969	-	-	250	14,313
BCC-BERKSHIRE COMM COLLEGE	12,046	3,334	-	-	5,092	44,154
BER-BERKSHIRE DISTRICT ATTY	673	5,222	-	-	514	10,918
BHC-BUNKER HILL COMM COLLEGE	(24,090)	24,849	-	-	6,504	106,526
BLC-BRD OF LIB COMMERS	(38)	7,772	-	-	(1,491)	11,303
BRC-BRISTOL COMM COLLEGE	(2,531)	5,937	-	-	4,045	129,619
BRI-BRISTOL DISTRICT ATTY	390	13,567	-	-	872	42,023
BSC-BRIDGewater ST COLLEGE	(18,542)	18,915	-	-	12,140	257,349
BSD-SHERIFF DEPT BRISTOL	(4,311)	85,641	-	-	1,542	119,490
CAD-COMM AGAINST DISCRIMINATION	860	7,828	10,039	175	934	247,241
CCC-CAPE COD COMM COLLEGE	8,642	3,495	-	-	4,632	68,880
CDA-EMERGENCY MGMT AGENCY	777	11,637	-	9,455	1,046	43,710
CHE-SOLDIERS' HOME IN MASS	(1,898)	4,838	-	1,353	2,923	31,434
CHS-CRIM HISTORY SYSTEMS BRD	(468)	3,557	-	920	352	(3,166)
CJC-COMM ON JUDICIAL CONDUCT	(7)	912	-	-	33	5,188
CJT-MUN POLICE TRAIN COMM	26,944	14,918	-	270	10,048	135,938
CME-CHIEF MEDICAL EXAMINER	4,960	10,722	-	768	2,219	34,586
CNB- CANNABIS CONTROL COMMISSION	5,349	12,240	-	-	2,193	29,799
CPC-COMMI FOR PUBLIC COUNSEL SVCS	8,496	32,804	-	-	6,674	173,579
CPF-CAMPAIGN & POL FIN	357	793	-	-	193	2,876
CPI-CAPE & ISLANDS DISTRICT ATTY	244	3,859	-	-	408	14,516
CSW-COMM ON STATUS OF WOMEN	569	1,954	1,581	-	204	24,729
CTF-CHILDREN TRUST FUND	-	-	-	-	-	3,822
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-	-	1,398
DAA-DISTRICT ATTY ASSC	(185)	9,733	-	-	94	15,021
DAC-DISABLED PROTECTION COMM	3,388	14,754	-	409	1,587	41,926
DCR - RECEIVING	-	-	-	-	-	317,483
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	(21,555)
DES-DES	-	-	-	-	-	-
DFS- FIRE SVCS	(7,078)	14,412	-	2,007	1,597	59,553
DIA- IND ACCIDENTS	-	-	-	-	(20,651)	60,116
DLS- DEPT OF LABOR STANDARDS	-	-	-	-	-	(3,622)
DMH- MENTAL HEALTH	(56,878)	64,857	122,820	147,786	28,676	1,730,929
DMR- MENTAL RETARDATION	(111,870)	90,361	-	371,943	50,355	1,176,563
DOB- BANKS	(1,306)	4,909	-	97	1,402	42,154
DOC- CORRECTION	(127,020)	43,169	-	16,698	19,954	250,455
DOE- EDUCATION	(7,698)	56,873	-	6,652	4,537	100,945
DOI- INSURANCE	(1,965)	3,748	-	524	741	669,185
DOR- REVENUE	(20,609)	64,211	(1,615)	5,236	(598,647)	(621,063)
DOS- STANDARDS	109	1,553	(7,159)	7	217	(40,528)
DOT-TRANSPORTATION	39,067	279,369	-	305,835	(319,032)	874,391
DPH- PUBLIC HEALTH	(44,022)	215,957	(3,076)	202,562	23,275	503,198
DPS- PUBLIC SAFETY	-	-	6,021	-	-	106,738
DPU- PUBLIC UTILITIES	(1,670)	8,654	-	219	1,678	(278,559)
DPW-MASS HIGHWAY DEPT	-	-	-	-	-	(47)
DSS- SOCIAL SERVICES	(59,112)	44,545	-	97,627	36,236	579,979
DYS- YOUTH SERVICES	(7,635)	25,079	-	27,088	5,544	(59,374)
EAS-EASTERN DISTRICT ATTY	343	6,180	-	-	988	27,475
EDU-EXECUTIVE OFFICE OF EDUCATION	1,081	33,091	10,949	10,980	(1,900)	190,288
EEC- EARLY EDU & CARE	3,019	34,904	-	129,075	2,323	205,570
EED-EXEC ECON DEV	(392)	23,276	5,176	1,329	(11,408)	97,162
EHS-EXEC HLTH & HUMAN SVCS	25,972	209,141	261,847	82,136	70,914	3,000,038
ELD- ELDER AFFAIRS	2,574	1,112	(57,760)	143,421	8,946	(109,870)
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	56,998
ENE- ENERGY RESOURCES	(265)	1,799	-	858	607	(1,479)
ENV-EXEC ENV AFFAIRS	2,338	39,485	-	6,718	(9,905)	65,509
EOL- WORKFORCE DEV	(76,594)	86,082	(310,356)	51,909	1,593	2,041,543
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	(2,374)	147,105	-	14,686	1,609	173,786
EQE- ENV PROTECTION	2,477	31,712	-	2,928	4,905	1,086,426
ETH-ST ETHICS COMM	198	5,706	3,698	-	122	74,318
FRC-FRAMINGHAM ST COLLEGE	(6,536)	16,657	-	-	8,438	234,215
FSC-FITCHBURG ST COLLEGE	30,889	10,013	-	-	14,220	50,569
FWE- FISH AND GAME	(1,776)	22,857	-	3,141	(1,317)	67,259
GCC-GREENFIELD COMM COLLEGE	1,036	2,345	-	-	1,383	(70,031)
GCN-GOVERNORS COUNCIL	(96)	46	-	-	10	303
GIC-GROUP INSURANCE COMM	(911)	9,174	5,141	740	309	111,248
GOV-GOVERNORS OFC	1,192	5,639	-	22	799	668,877
HCC-HOLYOKE COMM COLLEGE	10,913	11,024	-	-	6,968	153,730
HCF-HLTH CARE FIN & POLICY	(402)	34,769	-	-	1,394	48,264
HLV-SOLDIERS' HOME IN HOLYOKE	(6,666)	11,723	-	4,186	1,763	34,476
HOU-HOUSE OF REPS	2,235	2,815	-	-	4,211	2,094,560
HPC-HEALTH POLICY COMM	1,098	7,713	-	-	781	25,174

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	<u>HRD-HUMAN RESOURCES DIV</u>	<u>OSD-OPERATIONAL SVCS</u>	<u>POL- ST POLICE</u>	<u>SDO-SUPPLIER DIVERSITY OFFICE</u>	<u>TRE-TREASURER</u>	<u>TOTAL</u>
HSD-SHERIFF DEPT HAMPSHIRE	2,428	13,576	-	-	1,797	36,514
HST-HLTH CARE SECURITY TRUST	1	334	-	-	2	339
IGO- INSPECTOR GENERAL	1,323	13,044	7,547	-	850	163,251
ITD-INFORMATION TECHNOLOGY DIV	(7,747)	139,209	15,390	45,322	(2,826)	468,458
LEG-JOINT LEG EXP	(752)	6,651	-	-	191	8,674
LIB-GEORGE FINGOLD LIBRARY	291	874	-	1	172	2,324
LOT-LOTTERY COMM	2,848	69,938	-	-	2,274	122,210
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	5,897	4,438	-	-	4,597	75,611
MBC-MASS BAY COMM COLLEGE	10,675	9,866	-	-	9,075	67,406
MBT-MASS BAY TRANSPORTATION AUTHORITY	109,660	48,297	-	-	70,550	731,271
MCA-MASS COLLEGE OF ART	32,917	13,614	-	-	15,446	161,502
MCB-MASS COMM FOR THE BLIND	2,083	20,588	289	3,661	1,023	74,667
MCC-MIDDLESEX COMM COLLEGE	7,051	8,192	-	-	5,125	(11,213)
MCD-COMM FOR THE DEAF	949	30,166	-	1,461	733	52,602
MGC-MASSACHUSETTS GAMING COMMISSION	3,577	9,278	-	3,447	1,997	41,616
MHL-MENTAL HLTH LEGAL ADVISORS	708	6,324	-	-	326	13,743
MID-WORCESTER (MIDDLE) DISTRICT ATTY	1,250	16,942	-	-	1,317	40,547
MIL-MILITARY DIV	(1,291)	14,951	-	5,518	8,212	249,670
MMA-MASS MARITIME ACADEMY	4,733	2,984	-	-	3,020	(4,250)
MMP-MASS MKTING PARTNERSHIP	378	1,611	-	5,029	(242)	9,529
MRC-MASS REHAB COMM	(1,800)	1,063,674	-	21,452	7,317	985,489
MSD- MASS ST 911 DEPT	-	-	-	-	-	15,522
MWC-MT WACHUSETT COMM COLLEGE	19,563	5,432	-	-	7,791	(72,437)
NAC-MASS COLLEGE OF LIBERAL ARTS	3,311	6,879	-	-	3,816	94,947
NEC-NORTHERN ESSEX COMM COLLEGE	(5,962)	5,507	-	-	2,388	39,107
NFK-NORFOLK DISTRICT ATTY	394	19,442	-	-	850	30,611
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	972	8,596	-	-	1,623	27,981
NSC-NORTH SHORE COMM COLLEGE	4,364	6,519	-	-	5,573	(39,956)
NSD-SHERIFF DEPT NANTUCKET	210	2,467	-	-	88	7,034
NWD-NORTHWESTERN DISTRICT ATTY	101	5,985	-	-	545	17,297
OCA-OFFICE OF CHILD ADVOCATE	861	2,013	1,570	-	433	38,543
ODC- HOUSING & COMM DEV	10,123	43,656	-	83,398	(823)	750,115
OHA-MASS OFC ON DISABILITY	(6)	2,535	2,176	2	218	261,867
ORI-OFIC FOR REFUGEES AND IMMIGRANTS	1,050	1,550	-	545	751	11,160
OST- THE ST TREASURER	-	-	-	-	-	6,545
OVA - OFFICE OF THE VETERAN ADVOCATE	463	(323)	-	-	117	754
PAR-PAROLE BRD	(1,421)	4,033	-	180	1,474	67,985
PER-PUBLIC EMPLOYEE RETIRE ADMIN	(429)	6,421	-	413	289	20,067
PLY-PLYMOUTH DISTRICT ATTY	1,309	15,015	-	-	977	45,609
POLICE - RECEIVING	-	-	(1,445,687)	-	-	(1,445,687)
PRM-PENSION RESERVES BOARD	-	-	-	-	-	3,822
PST-PEACE OFFICER STANDARDS	4,150	(1,126)	-	-	1,304	31,199
QCC-QUINSIGAMOND COMM COLLEGE	12,746	8,876	-	-	9,975	189,994
RCC-ROXBURY COMM COLLEGE	35,489	3,203	-	-	11,654	100,380
REG- PROF LICENSURE	(5,427)	14,993	-	944	1,335	21,992
RGT-BRD OF HIGHER ED	(724)	10,978	2,562	159	347	84,321
SAO-ST AUDITORS OFC	(209)	18,542	9,016	-	1,051	273,448
SBA- SMALL BUSINESS ADMINISTRATION	581	559	-	-	706	8,748
SCA- CONSUMER AFFAIRS & BUS REG	(1,123)	458	-	10	38	29,496
SDA-SHERIFFS DEPT ASSC	(77)	2,074	-	-	16	12,689
SDB-SHERIFF DEPT BERKSHIRE	1,328	22,400	-	-	1,738	72,933
SDC-SHERIFF DEPT BARNSTABLE	2,078	22,794	-	-	1,770	21,443
SDD-SHERIFF DEPT DUKES	943	4,723	-	-	469	8,891
SDE-SHERIFF DEPT ESSEX	(145)	18,652	-	-	3,089	96,076
SDF-SHERIFF DEPT FRANKLIN	4,640	10,136	-	-	2,404	54,195
SDH-SHERIFF DEPT HAMPDEN	25,984	35,691	-	-	12,443	12,069
SDM-SHERIFF DEPT MIDDLESEX	7,621	9,386	-	-	5,660	76,097
SDN-SHERIFF DEPT NORFOLK	107	13,693	-	-	1,808	116,683
SDP-SHERIFF DEPT PLYMOUTH	12,627	24,254	-	-	6,852	101,964
SDS-SHERIFF DEPT SUFFOLK	(7,499)	15,636	-	-	2,362	59,824
SDW-SHERIFF DEPT WORCESTER	1,055	14,421	-	-	3,409	90,552
SEA- BUSINESS & TECH	(265)	349	-	1	24	590

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	<u>HRD-HUMAN RESOURCES DIV</u>	<u>OSD-OPERATIONAL SVCS</u>	<u>POL- ST POLICE</u>	<u>SDO-SUPPLIER DIVERSITY OFFICE</u>	<u>TRE-TREASURER</u>	<u>TOTAL</u>
SEC-SECRETARY OF ST	(1,916)	73,134	20,207	-	2,230	629,144
SEN-SENATE	1,087	5,332	-	-	2,033	1,321,428
SJC-SUPREME JUDICIAL COURT	610	11,669	-	-	675	14,999
SMU- UMASS DARTMOUTH	-	-	-	-	-	(6,245)
SOR-SEX OFFENDER REGISTRY	(838)	994	-	494	446	(194,249)
SRB-ST RECLAMATION BRD	(627)	14,186	-	142	734	71,853
SSA-SALEM ST COLLEGE	21,042	14,449	-	-	15,596	272,044
STC-SPRINGFIELD TECH COMM COLLEGE	10,016	6,081	-	-	7,278	13,720
SUF-SUFFOLK DISTRICT ATTY	1,230	18,973	-	-	1,854	58,640
TAC- TELECOM & CABLE	339	2,082	-	37	190	8,357
TRB-TEACHERS RETIREMENT BRD	2,553	12,193	-	1,028	117,481	201,316
TRC-TRIAL COURT	(76,135)	281,770	8,497	-	113,486	1,525,821
UMS-UNIVERSITY OF MASS SYSTEM	-	11,328	-	-	15,942	361,404
VET- VETERANS SVCS	6,361	1,952	-	1,124	3,341	44,449
VWA-VICTIM & WITNESS ASSIST BRD	211	16,637	1,992	-	218	60,315
WEL- TRANSITIONAL ASSIST	10,630	19,983	-	6,435	18,966	336,183
WES-WESTERN DISTRICT ATTY	774	7,582	-	-	1,179	27,016
WOR-WORCESTER ST COLLEGE	5,336	7,646	-	-	6,350	163,909
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-	(4)
WSC-WESTFIELD ST COLLEGE	10,097	6,734	-	-	6,857	(15,382)
MOTOR VEHICLE MGMT	-	(7,171)	-	-	-	(7,171)
OTHER	-	-	22,721	3,036	-	5,095,490
Total	\$ (100,446)	\$ 4,448,117	\$ (1,306,413)	\$ 1,834,453	\$ (53,018)	\$ 32,595,837

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Fixed Costs For Fiscal Year 2026

DEPARTMENT	BUILDING DEPRECIATION		EQUIP & SOFTWARE DEPRE		HEALTH & WELFARE COSTS		AUDIT COST FROM SAO		ANF UNBILLED IT		AGO-ATTY GENERAL OFC	
	2026 Net Projected		2026 Net Projected		2026 Net Projected		2026 Net Projected		2026 Net Projected		2026 Net Projected	
	+ Roll Forward		+ Roll Forward		+ Roll Forward		+ Roll Forward		+ Roll Forward		+ Roll Forward	
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$	-	\$	-	\$	-	\$	-	\$	-	\$	76,655
ADD-DEV DISABILITIES CNCL	-	-	-	733	-	-	-	-	-	-	-	-
AGR-AG. RESOURCES	-	-	-	6,731	-	-	-	-	-	-	-	160,265
ALA-ADMIN LAW APPEALS DIV	-	-	-	3,009	-	-	-	-	-	-	-	16,853
ANF IT SWCAP COSTS	-	-	-	-	-	-	-	-	-	-	-	-
APC-APPEALS COURT	-	-	-	9,385	-	-	-	-	-	-	-	26,603
ART-MASS CULTURAL CNCL	-	-	-	2,694	-	-	-	-	-	-	-	-
ATB-APPELLATE TAX BRD	-	-	-	1,812	-	-	-	-	-	-	-	-
BBE-BRD OF BAR EXAMINERS	-	-	-	2,791	-	-	-	-	-	-	-	23,325
BCC-BERKSHIRE COMM COLLEGE	-	-	-	42,041	-	-	-	-	-	-	-	-
BER-BERKSHIRE DISTRICT ATTY	-	-	-	5,594	-	-	-	-	-	-	-	(3,909)
BHC-BUNKER HILL COMM COLLEGE	-	-	-	221,616	-	-	-	-	-	-	-	34,966
BLC-BRD OF LIB COMMERS	-	-	-	1,421	-	-	-	-	-	-	-	-
BRB-BRISTOL COMM COLLEGE	-	-	-	78,146	-	-	-	-	-	-	-	38,918
BRI-BRISTOL DISTRICT ATTY	-	-	-	12,360	-	-	-	-	-	-	-	17,271
BSC-BRIDGEWATER ST COLLEGE	-	-	-	260,100	-	-	-	-	-	-	-	11,597
BSD-SHERIFF DEPT BRISTOL	-	-	-	43,856	-	-	-	-	-	-	-	95,020
CAD-COMM AGAINST DISCRIMINATION	198,049	-	-	7,502	-	-	-	-	-	-	-	(371)
CCC-CAPE COD COMM COLLEGE	-	-	-	44,619	-	-	-	-	-	-	-	(7,818)
CDA-EMERGENCY MGMT AGENCY	-	-	-	6,276	-	-	-	-	-	-	-	(2,188)
CHE-SOLDIERS' HOME IN MASS	-	-	-	27,330	-	-	-	-	-	-	-	19,459
CHS-CRIM HISTORY SYSTEMS BRD	-	-	-	3,577	-	-	-	-	-	-	-	-
CJC-COMM ON JUDICIAL CONDUCT	-	-	-	497	-	-	-	-	-	-	-	-
CJT-MUN POLICE TRAIN COMM	-	-	-	71,546	-	-	-	-	-	-	-	-
CME-CHIEF MEDICAL EXAMINER	-	-	-	9,288	-	-	-	-	-	-	-	18,857
CNB-CANNABIS CONTROL COMMISSION	-	-	-	5,113	-	-	-	-	-	-	-	(2,352)
CPC-COMMI FOR PUBLIC COUNSEL SVCS	-	-	-	46,749	-	-	-	-	-	-	-	7,775
CPF-CAMPAIGN & POL FIN	-	-	-	1,640	-	-	-	-	-	-	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	-	-	-	4,989	-	-	-	-	-	-	-	(2,188)
CSW-COMM ON STATUS OF WOMEN	8,768	-	-	859	-	-	-	-	-	-	-	-
CTF-CHILDREN TRUST FUND	-	-	-	-	-	-	-	-	-	-	-	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-
DAA-DISTRICT ATTY ASSC	-	-	-	702	-	-	-	-	-	-	-	-
DAC-DISABLED PROTECTION COMM	-	-	-	10,884	-	-	-	-	-	-	-	13,271
DCR - RECEIVING	-	-	-	-	-	-	-	-	-	-	-	-
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	-	-	-	-	-	-	72,426
DES-DES	-	-	-	-	-	-	-	-	-	-	-	-
DPS- FIRE SVCS	-	-	-	44,968	-	-	-	-	-	-	-	30,889
DIA- IND ACCIDENTS	110,590	-	-	-	-	-	-	-	-	-	-	34,755
DLS- DEPT OF LABOR STANDARDS	10,116	-	-	-	-	-	-	-	-	-	-	10,451
DMH- MENTAL HEALTH	(117,859)	-	-	305,592	-	-	-	-	-	-	-	12,677
DMR- MENTAL RETARDATION	-	-	-	430,564	-	-	-	-	-	-	-	120,463
DOB- BANKS	31,386	-	-	15,032	-	-	-	-	-	-	-	(4,377)
DOC- CORRECTION	-	-	-	365,439	-	-	-	-	-	-	-	456,384
DOE- EDUCATION	19,647	-	-	8,423	-	-	-	-	-	-	-	-
DOI- INSURANCE	-	-	-	10,003	-	-	-	-	-	-	-	3,171,286
DOR- REVENUE	227,997	-	-	108,582	-	-	-	-	-	-	-	165,275
DOS- STANDARDS	(7,729)	-	-	1,776	-	-	-	-	-	-	-	-
DOT-TRANSPORTATION	-	-	-	256,446	-	-	-	-	-	-	-	783,548
DPH- PUBLIC HEALTH	(3,321)	-	-	242,651	-	-	-	-	-	-	-	195,437
DPS- PUBLIC SAFETY	67,504	-	-	-	-	-	-	-	-	-	-	10,124
DPU- PUBLIC UTILITIES	-	-	-	17,864	-	-	-	-	-	-	-	1,317,227
DPW-MASS HIGHWAY DEPT	-	-	-	(47)	-	-	-	-	-	-	-	-
DSS- SOCIAL SERVICES	-	-	-	198,546	-	-	-	-	-	-	-	(2,188)
DYS- YOUTH SERVICES	-	-	-	65,466	-	-	-	-	-	-	-	479,126
EAS-EASTERN DISTRICT ATTY	-	-	-	13,973	-	-	-	-	-	-	-	-
EDU-EXECUTIVE OFFICE OF EDUCATION	45,597	-	-	5,811	-	-	-	-	-	-	-	56,987
EEC- EARLY EDU & CARE	-	-	-	18,378	-	-	-	-	-	-	-	67,371
EED-EXEC ECON DEV	58,031	-	-	6,043	-	-	-	-	-	-	-	(8,884)
EHS-EXEC HLTH & HUMAN SVCS	890,237	-	-	(240,124)	-	-	-	-	-	-	-	507,693
ELD- ELDER AFFAIRS	(62,353)	-	-	2,551	-	-	-	-	-	-	-	6,402
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	-	-	-	-	-	-	15,550
ENE- ENERGY RESOURCES	-	-	-	6,044	-	-	-	-	-	-	-	(3,953)
ENV-EXEC ENV AFFAIRS	-	-	-	23,630	-	-	-	-	-	-	-	234,987
EOL- WORKFORCE DEV	(33,755)	-	-	97,148	-	-	-	-	-	-	-	125,210
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	-	-	-	16,229	-	-	-	-	-	-	-	241,628
EQE- ENV PROTECTION	366,743	-	-	59,784	-	-	-	-	-	-	-	3,383,073
ETH-ST ETHICS COMM	41,458	-	-	2,580	-	-	-	-	-	-	-	(6,565)
FRC-FRAMINGHAM ST COLLEGE	-	-	-	168,265	-	-	-	-	-	-	-	-
FSC-FITCHBURG ST COLLEGE	-	-	-	130,839	-	-	-	-	-	-	-	-
FWF- FISH AND GAME	-	-	-	29,287	-	-	-	-	-	-	-	92,682
GCC-GREENFIELD COMM COLLEGE	-	-	-	28,216	-	-	-	-	-	-	-	-
GCN-GOVERNORS COUNCIL	-	-	-	648	-	-	-	-	-	-	-	-
GIC-GROUP INSURANCE COMM	55,661	-	-	4,329	-	-	-	-	-	-	-	-
GOV-GOVERNORS OFC	22,001	-	-	7,569	-	-	-	-	-	-	-	84,639
HCC-HOLYOKE COMM COLLEGE	-	-	-	73,763	-	-	-	-	-	-	-	7,775
HCF-HLTH CARE FIN & POLICY	-	-	-	15,445	-	-	-	-	-	-	-	-
HLV-SOLDIERS' HOME IN HOLYOKE	-	-	-	23,488	-	-	-	-	-	-	-	23,325
HOU-HOUSE OF REPS	-	-	-	60,720	-	-	-	-	-	-	-	11,641
HPH-HEALTH POLICY COMM	-	-	-	6,621	-	-	-	-	-	-	-	6,402
HSD-SHERIFF DEPT HAMPSHIRE	-	-	-	19,160	-	-	-	-	-	-	-	-
HST-HLTH CARE SECURITY TRUST	-	-	-	44	-	-	-	-	-	-	-	-
IGO- INSPECTOR GENERAL	84,612	-	-	8,461	-	-	-	-	-	-	-	(7,818)
ITD-INFORMATION TECHNOLOGY DIV	175,645	-	-	40,841	-	-	-	-	-	-	-	16,365
LEG-JOINT LEG EXP	-	-	-	2,191	-	-	-	-	-	-	-	-
LIB-GEORGE FINGOLD LIBRARY	-	-	-	1,228	-	-	-	-	-	-	-	-

Commonwealth of Massachusetts
 Statewide Cost Allocation Plan
 Fixed Costs For Fiscal Year 2026

DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPREC	HEALTH & WELFARE COSTS	AUDIT COST FROM SAO	ANF UNBILLED IT	AGO-ATTY GENERAL OFC
	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward
LOT-LOTTERY COMM	-	15,150	-	-	-	44,809
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	-	60,423	-	-	-	11,684
MBC-MASS BAY COMM COLLEGE	-	127,300	-	-	-	7,775
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	646,812	-	-	-	(8,286)
MCA-MASS COLLEGE OF ART	-	141,403	-	-	-	(3,909)
MCB-MASS COMM FOR THE BLIND	69,001	8,666	-	-	-	(2,188)
MCC-MIDDLESEX COMM COLLEGE	-	73,015	-	-	-	15,550
MCD-COMM FOR THE DEAF	17,991	2,726	-	-	-	-
MGC-MASSACHUSETTS GAMING COMMISSION	-	10,611	-	-	-	-
MHL-MENTAL HLTH LEGAL ADVISORS	-	2,018	-	-	-	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	-	15,832	-	-	-	9,496
MIL-MILITARY DIV	-	83,795	-	-	-	3,866
MMA-MASS MARITIME ACADEMY	-	40,235	-	-	-	(3,909)
MMP-MASS MKTING PARTNERSHIP	-	1,211	-	-	-	-
MRC-MASS REHAB COMM	-	(7,173)	-	-	-	(164)
MSD- MASS ST 911 DEPT	-	-	-	-	-	(2,188)
MWC-MT WACHUSETT COMM COLLEGE	-	68,989	-	-	-	3,866
NAC-MASS COLLEGE OF LIBERAL ARTS	-	56,425	-	-	-	-
NEC-NORTHERN ESSEX COMM COLLEGE	-	62,194	-	-	-	11,684
NFK-NORFOLK DISTRICT ATTY	-	11,566	-	-	-	(3,909)
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	-	21,621	-	-	-	(13,916)
NSC-NORTH SHORE COMM COLLEGE	-	89,640	-	-	-	3,866
NSD-SHERIFF DEPT NANTUCKET	-	588	-	-	-	-
NWD-NORTHWESTERN DISTRICT ATTY	-	7,656	-	-	-	(3,909)
OCA-OFFICE OF CHILD ADVOCATE	17,606	2,077	-	-	-	-
OCD- HOUSING & COMM DEV	-	30,385	-	-	-	91,747
OHA-MASS OFC ON DISABILITY	24,395	1,153	-	-	-	(6,098)
ORI-OF FOR REFUGEES AND IMMIGRANTS	-	(6,050)	-	-	-	34,153
OST- THE ST TREASURER	-	(291)	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	-	332	-	-	-	-
PAR-PAROLE BRD	65,224	17,075	-	-	-	6,402
PER-PUBLIC EMPLOYEE RETIRE ADMIN	-	3,143	-	-	-	36,525
PLY-PLYMOUTH DISTRICT ATTY	-	11,882	-	-	-	28,864
POLICE - RECEIVING	-	-	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-	-	-
PST-PEACE OFFICER STANDARDS	-	3,728	-	-	-	25,770
QCC-QUINSIGAMOND COMM COLLEGE	-	113,229	-	-	-	-
RCC-ROXBURY COMM COLLEGE	-	56,303	-	-	-	11,641
REG- PROF LICENSURE	7,501	22,388	-	-	-	110,014
RGT-BRD OF HIGHER ED	52,730	3,790	-	-	-	24,357
SAO-ST AUDITORS OFC	101,073	18,748	-	-	-	14,992
SBA-SMALL BUSINESS ADMINISTRATION	-	7,643	-	-	-	-
SCA- CONSUMER AFFAIRS & BUS REG	-	2,259	-	-	-	68,393
SDA-SHERIFFS DEPT ASSC	-	304	-	-	-	-
SDB-SHERIFF DEPT BERKSHIRE	-	21,196	-	-	-	11,597
SDC-SHERIFF DEPT BARNSTABLE	-	24,786	-	-	-	42,784
SDD-SHERIFF DEPT DUKES	-	3,764	-	-	-	-
SDE-SHERIFF DEPT ESSEX	-	50,320	-	-	-	87,930
SDF-SHERIFF DEPT FRANKLIN	-	20,382	-	-	-	19,459
SDH-SHERIFF DEPT HAMPDEN	-	137,670	-	-	-	85,525
SDM-SHERIFF DEPT MIDDLESEX	-	62,683	-	-	-	38,744
SDN-SHERIFF DEPT NORFOLK	-	32,242	-	-	-	93,386
SDP-SHERIFF DEPT PLYMOUTH	-	66,610	-	-	-	50,515
SDS-SHERIFF DEPT SUFFOLK	-	79,230	-	-	-	58,334
SDW-SHERIFF DEPT WORCESTER	-	50,819	-	-	-	(10,311)
SEA-BUSINESS & TECH	-	880	-	-	-	-
SEC-SECRETARY OF ST	277,749	38,849	-	-	-	93,736
SEN-SENATE	-	27,094	-	-	-	19,459
SJC-SUPREME JUDICIAL COURT	-	8,125	-	-	-	21,277
SMU- UMASS DARTMOUTH	-	-	-	-	-	-
SOR-SEX OFFENDER REGISTRY	-	5,267	-	-	-	62,447
SRB-ST RECLAMATION BRD	-	9,445	-	-	-	7,775
SSA-SALEM ST COLLEGE	-	190,796	-	-	-	3,866
STC-SPRINGFIELD TECH COMM COLLEGE	-	101,815	-	-	-	17,271
SUF-SUFFOLK DISTRICT ATTY	-	24,552	-	-	-	39,222
TAC- TELECOM & CABLE	-	2,187	-	-	-	-
TRB-TEACHERS RETIREMENT BRD	-	10,098	-	-	-	138,810
TRC-TRIAL COURT	95,252	604,316	-	-	-	553,211
UMS-UNIVERSITY OF MASS SYSTEM	-	(1,365)	-	-	-	177,454
VET- VETERANS SVCS	-	(2,633)	-	-	-	23,672
VWA-VICTIM & WITNESS ASSIST BRD	22,328	1,247	-	-	-	-
WEL- TRANSITIONAL ASSIST	-	162,893	-	-	-	51,862
WES-WESTERN DISTRICT ATTY	-	15,300	-	-	-	-
WOR-WORCESTER ST COLLEGE	-	90,868	-	-	-	(7,818)
WPA-WATER POLLUTE ABATEMENT	-	(4)	-	-	-	-
WSC-WESTFIELD ST COLLEGE	-	91,464	-	-	-	3,866
MOTOR VEHICLE MGMT	-	-	-	-	-	-
OTHER	1,021,614	(4)	-	-	-	4,643,304
Total	\$ 3,961,487	\$ 7,400,014	\$ -	\$ -	\$ -	\$ 19,094,370

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
Fixed Costs For Fiscal Year 2026

DEPARTMENT	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC
	2026 Net Projected	2026 Net Projected	2026 Net Projected	2026 Net Projected	2026 Net Projected	2026 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -	\$ 13,889	\$ -
ADD-DEV DISABILITIES CNCL	2,510	-	26	1,539	13,889	-
AGR-AG. RESOURCES	34,532	-	436	41,680	41,667	-
ALA-ADMIN LAW APPEALS DIV	12,380	-	21	4,904	13,889	-
ANF IT SWCAP COSTS	1,345,999	-	-	-	-	-
APC-APPEALS COURT	11,303	-	-	15,270	-	-
ART-MASS CULTURAL CNCL	4,366	-	(0)	6,101	13,889	-
ATB-APPELLATE TAX BRD	8,142	-	9	2,910	-	-
BBE-BRD OF BAR EXAMINERS	1,310	-	-	2,407	-	-
BCC-BERKSHIRE COMM COLLEGE	15,395	-	-	32,413	16,766	-
BER-BERKSHIRE DISTRICT ATTY	4,458	-	-	6,798	13,889	-
BHC-BUNKER HILL COMM COLLEGE	60,668	-	-	138,208	(20,065)	-
BLC-BRD OF LIB COMMERS	5,508	-	-	6,373	13,889	-
BRC-BRISTOL COMM COLLEGE	34,172	-	-	62,635	122,691	-
BRI-BRISTOL DISTRICT ATTY	10,726	-	-	15,704	41,667	-
BSC-BRIDGewater ST COLLEGE	118,999	-	-	219,782	88,158	-
BSD-SHERIFF DEPT BRISTOL	32,709	-	-	49,416	(9,541)	-
CAD-COMM AGAINST DISCRIMINATION	8,055	-	175	11,724	596,898	-
CCC-CAPE COD COMM COLLEGE	19,956	-	-	37,733	82,091	-
CDA-EMERGENCY MGMT AGENCY	23,127	-	380	27,555	48,547	-
CHE-SOLDIERS' HOME IN MASS	29,257	-	472	42,278	(6,311)	-
CHS-CRIM HISTORY SYSTEMS BRD	5,708	-	59	7,526	(4,510)	-
CIC-COMM ON JUDICIAL CONDUCT	747	-	-	966	13,889	-
CJT-MUN POLICE TRAIN COMM	13,481	-	109	42,488	81,935	-
CME-CHIEF MEDICAL EXAMINER	17,548	-	622	25,156	-	-
CNB- CANNABIS CONTROL COMMISSION	15,245	-	17	21,740	27,778	-
CPC-COMMI FOR PUBLIC COUNSEL SVCS	68,621	-	-	98,776	277,778	-
CPF-CAMPAIGN & POL FIN	1,619	-	-	2,352	-	-
CPI-CAPE & ISLANDS DISTRICT ATTY	5,104	-	-	7,325	27,778	-
CSW-COMM ON STATUS OF WOMEN	818	-	-	1,323	45,799	-
CTF-CHILDREN TRUST FUND	-	-	-	-	13,889	-
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-	21,532	-
DAA-DISTRICT ATTY ASSC	3,109	-	-	3,658	13,889	-
DAC-DISABLED PROTECTION COMM	11,843	-	64	17,375	13,889	-
DCR - RECEIVING	-	-	-	-	-	2,690,756
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	-
DES-DES	-	-	-	-	-	-
DFS- FIRE SVCS	19,403	-	292	36,701	13,889	-
DIA- IND ACCIDENTS	-	-	-	-	55,555	-
DLS- DEPT OF LABOR STANDARDS	-	-	-	-	(6,245)	-
DMH- MENTAL HEALTH	698,880	-	7,689	852,078	5,699,278	-
DMR- MENTAL RETARDATION	1,688,126	-	8,076	1,956,890	483,460	-
DOB- BANKS	16,666	-	65	23,160	41,667	-
DOC- CORRECTION	396,223	-	16,049	535,350	273,257	-
DOE- EDUCATION	135,786	-	251	159,608	13,889	-
DOI- INSURANCE	10,616	-	131	14,792	13,889	-
DOR- REVENUE	470,011	-	5,156	193,061	(114,789)	-
DOS- STANDARDS	1,728	-	83	2,568	(9,067)	-
DOT-TRANSPORTATION	711,019	-	10,062	920,239	401,302	-
DPH- PUBLIC HEALTH	797,246	-	8,132	921,309	159,154	-
DPS- PUBLIC SAFETY	-	-	-	-	349,683	-
DPU- PUBLIC UTILITIES	22,291	-	613	30,400	13,889	-
DPW-MASS HIGHWAY DEPT	-	-	-	-	-	-
DSS- SOCIAL SERVICES	883,824	-	17,021	1,079,404	499,999	-
DYS- YOUTH SERVICES	112,159	-	3,345	143,257	(40,032)	-
EAS-EASTERN DISTRICT ATTY	12,220	-	-	17,951	27,778	-
EDU-EXECUTIVE OFFICE OF EDUCATION	35,247	-	142	41,070	239,449	-
EEC- EARLY EDU & CARE	220,305	-	717	232,377	69,444	-
EED-EXEC ECON DEV	11,812	-	6	15,404	300,614	-
EHS-EXEC HLTH & HUMAN SVCS	605,804	-	6,456	678,917	4,855,373	-
ELD- ELDER AFFAIRS	494,863	-	172	539,292	(347,647)	-
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	143,736	-
ENE- ENERGY RESOURCES	7,020	-	83	9,764	-	-
ENV-EXEC ENV AFFAIRS	51,196	-	986	67,091	(31,227)	-
EOL- WORKFORCE DEV	130,106	-	4,105	164,752	2,447,352	-
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	49,438	-	491	69,956	30,513	-
EQE- ENV PROTECTION	86,508	-	3,230	118,908	44,975	-
ETH-ST ETHICS COMM	2,622	-	-	3,719	214,763	-
FRC-FRAMINGHAM ST COLLEGE	49,777	-	-	110,461	224,248	-
FSC-FITCHBURG ST COLLEGE	48,759	-	-	102,305	(91,775)	-
FWE- FISH AND GAME	29,376	-	1,272	42,834	13,889	-
GCC-GREENFIELD COMM COLLEGE	16,114	-	-	27,410	(100,092)	-
GCN-GOVERNORS COUNCIL	181	-	-	381	-	-
GIC-GROUP INSURANCE COMM	18,495	-	163	7,525	288,421	-
GOV-GOVERNORS OFC	7,479	753,194	-	10,861	1,159,459	716,744
HCC-HOLYOKE COMM COLLEGE	31,840	-	-	60,848	195,995	-
HCF-HLTH CARE FIN & POLICY	21,943	-	324	28,881	7,643	-
HLV-SOLDIERS' HOME IN HOLYOKE	20,023	-	274	29,793	7,113	-
HOU-HOUSE OF REPS	42,760	2,327,010	-	66,304	3,539,265	2,214,395
HPC-HEALTH POLICY COMM	29,422	-	4	11,405	13,889	-
HSD-SHERIFF DEPT HAMPSHIRE	13,666	-	-	21,725	25,943	-
HST-HLTH CARE SECURITY TRUST	29	-	-	44	-	-
IGO- INSPECTOR GENERAL	6,643	-	-	10,360	438,307	-
ITD-INFORMATION TECHNOLOGY DIV	146,939	-	897	171,975	817,140	-
LEG-JOINT LEG EXP	4,857	-	-	5,962	-	-
LIB-GEORGE FINGOLD LIBRARY	3,203	-	13	1,525	-	-

Commonwealth of Massachusetts
Statewide Cost Allocation Plan
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DEPARTMENT	ANF-EXEC OFC ADMIN & FIN	BSB-BUR OF ST BLDGS	CSC-CIVIL SERVICE COMM	CTR-THE COMPTROLLER	DCP-CAP ASSET MGMT/MAINT	DCR-CONSERVATION & REC
	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward	2026 Net Projected + Roll Forward
LOT-LOTTERY COMM	71,319	-	-	87,248	98,620	-
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	29,141	-	-	51,976	106,880	-
MBC-MASS BAY COMM COLLEGE	27,099	-	-	73,488	(12,992)	-
MBT-MASS BAY TRANSPORTATION AUTHORITY	-	-	903	966,725	-	-
MCA-MASS COLLEGE OF ART	34,047	-	-	88,297	19,148	-
MCB-MASS COMM FOR THE BLIND	21,009	-	505	26,260	30,681	-
MCC-MIDDLESEX COMM COLLEGE	34,980	-	-	63,298	(27,364)	-
MCD-COMM FOR THE DEAF	10,282	-	18	13,357	13,889	-
MGC-MASSACHUSETTS GAMING COMMISSION	27,821	-	-	35,152	13,889	-
MHL-MENTAL HLTH LEGAL ADVISORS	2,530	-	-	3,602	13,889	-
MID-WORCESTER (MIDDLE) DISTRICT ATTY	13,760	-	-	20,365	13,889	-
MIL-MILITARY DIV	50,074	-	549	86,525	523,572	-
MMA-MASS MARITIME ACADEMY	21,556	-	-	37,319	12,257	-
MMP-MASS MKTING PARTNERSHIP	5,575	-	(3)	6,613	-	-
MRC-MASS REHAB COMM	144,927	-	3,352	183,775	(112,419)	-
MSD- MASS ST 911 DEPT	-	-	-	-	47,912	-
MWC-MT WACHUSETT COMM COLLEGE	33,442	-	-	63,940	(134,301)	-
NAC-MASS COLLEGE OF LIBERAL ARTS	20,154	-	-	40,989	187,699	-
NEC-NORTHERN ESSEX COMM COLLEGE	36,291	-	-	61,079	25,712	-
NFK-NORFOLK DISTRICT ATTY	11,228	-	-	16,034	13,889	-
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	19,390	-	-	28,257	41,667	-
NSC-NORTH SHORE COMM COLLEGE	37,241	-	-	72,243	(119,052)	-
NSD-SHERIFF DEPT NANTUCKET	415	-	-	691	13,889	-
NWD-NORTHWESTERN DISTRICT ATTY	7,643	-	-	10,911	27,778	-
OCA-OFFICE OF CHLD ADVOCATE	4,447	-	-	5,898	91,205	-
OCD- HOUSING & COMM DEV	696,265	-	1,579	824,651	20,134	-
OHA-MASS OFC ON DISABILITY	3,555	-	36	1,488	569,326	-
ORI-OF FOR REFUGEES AND IMMIGRANTS	22,788	-	53	25,739	13,889	-
OST- THE ST TREASURER	-	-	-	-	-	-
OVA - OFFICE OF THE VETERAN ADVOCATE	224	-	-	437	-	-
PAR-PAROLE BRD	18,291	-	549	25,613	63,199	-
PER-PUBLIC EMPLOYEE RETIRE ADMIN	17,329	-	-	7,285	13,889	-
PLY-PLYMOUTH DISTRICT ATTY	10,285	-	-	15,288	13,889	-
POLICE - RECEIVING	-	-	-	-	-	-
PRM-PENSION RESERVES BOARD	-	-	-	-	13,889	-
PST-PEACE OFFICER STANDARDS	7,760	-	-	10,963	13,889	-
QCC-QUINSIGAMOND COMM COLLEGE	49,439	-	-	95,899	250,127	-
RCC-ROXBURY COMM COLLEGE	19,724	-	-	46,147	24,579	-
REG- PROF LICENSURE	25,858	-	828	35,178	13,889	-
RGT-BRD OF HIGHER ED	7,857	-	(5)	10,270	272,140	-
SAG-ST AUDITORS OFC	16,331	46,849	-	23,496	650,391	44,582
SBA- SMALL BUSINESS ADMINISTRATION	7,202	-	-	10,390	-	-
SCA- CONSUMER AFFAIRS & BUS REG	1,574	-	19	2,280	13,889	-
SDA-SHERIFFS DEPT ASSC	679	-	4	881	20,134	-
SDB-SHERIFF DEPT BERKSHIRE	16,781	-	-	25,357	82,847	-
SDC-SHERIFF DEPT BARNSTABLE	23,715	-	-	33,968	(28,236)	-
SDD-SHERIFF DEPT DUKES	2,866	-	-	4,575	-	-
SDE-SHERIFF DEPT ESSEX	48,329	-	-	68,242	111,856	-
SDF-SHERIFF DEPT FRANKLIN	16,832	-	-	25,850	32,668	-
SDH-SHERIFF DEPT HAMPDEN	67,140	-	-	121,073	(124,111)	-
SDM-SHERIFF DEPT MIDDLESEX	54,593	-	-	80,186	41,667	-
SDN-SHERIFF DEPT NORFOLK	24,413	-	-	36,653	176,675	-
SDP-SHERIFF DEPT PLYMOUTH	41,452	-	-	68,057	-	-
SDS-SHERIFF DEPT SUFFOLK	61,520	-	-	88,360	7,301	-
SDW-SHERIFF DEPT WORCESTER	33,483	-	-	52,367	192,174	-
SEA- BUSINESS & TECH	787	-	-	1,099	-	-
SEC-SECRETARY OF ST	48,896	76,597	-	66,323	1,405,894	72,890
SEN-SENATE	23,017	1,462,913	-	34,216	2,225,017	1,392,116
SIC-SUPREME JUDICIAL COURT	10,795	-	-	14,234	-	-
SMU- UMASS DARTMOUTH	-	-	-	-	(6,245)	-
SOR-SEX OFFENDER REGISTRY	5,768	-	18	8,059	13,889	-
SRB-ST RECLAMATION BRD	8,570	-	30	12,879	159,023	-
SSA-SALEM ST COLLEGE	70,424	-	-	140,880	241,319	-
STC-SPRINGFIELD TECH COMM COLLEGE	29,780	-	-	67,255	(51,022)	-
SUF-SUFFOLK DISTRICT ATTY	21,757	-	-	31,758	13,889	-
TAC- TELECOM & CABLE	2,204	-	70	3,154	13,889	-
TRB-TEACHERS RETIREMENT BRD	34,144	-	75	14,443	27,778	-
TRC-TRIAL COURT	646,214	-	-	908,111	1,779,716	-
UMS-UNIVERSITY OF MASS SYSTEM	912,061	-	-	1,016,058	784,302	-
VET- VETERANS SVCS	33,813	-	371	43,283	13,889	-
VWA-VICTIM & WITNESS ASSIST BRD	1,825	-	9	2,809	129,551	-
WEL- TRANSITIONAL ASSIST	194,023	-	7,944	272,196	313,198	-
WES-WESTERN DISTRICT ATTY	13,300	-	-	19,645	13,889	-
WOR-WORCESTER ST COLLEGE	43,177	-	-	76,563	286,648	-
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-	-
WSC-WESTFIELD ST COLLEGE	51,467	-	-	86,922	(66,303)	-
MOTOR VEHICLE MGMT	-	-	-	-	-	-
OTHER	-	110,749	-	-	30,255,548	105,389
Total	\$ 14,202,715	\$ 4,777,311	\$ 115,597	\$ 17,088,359	\$ 64,907,178	\$ 7,236,872

Commonwealth of Massachusetts
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DEPARTMENT	2026 Net Projected						TOTAL 2026 Net Projected
	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	SDO-SUPPLIER DIVERSITY OFFICE	TRE-TREASURER		
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward		
ABC-ALCOHOLIC BEVERAGES CONTROL COMMISSI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	90,544
ADD-DEV DISABILITIES CNCL	2,497	470	-	6	664	-	22,334
AGR-AG. RESOURCES	19,299	5,989	-	1,025	5,537	-	317,162
ALA-ADMIN LAW APPEALS DIV	5,884	466	-	2,179	1,599	-	61,185
ANF IT SWCAP COSTS	-	-	-	-	-	-	1,345,999
APC-APPEALS COURT	11,558	4,467	-	-	4,589	-	83,174
ART-MASS CULTURAL CNCL	5,137	41,299	-	-	1,932	-	75,418
ATB-APPELLATE TAX BRD	3,016	2,125	-	8	899	-	18,921
BBE-BRD OF BAR EXAMINERS	3,804	(11,412)	-	-	1,299	-	23,524
BCC-BERKSHIRE COMM COLLEGE	61,315	5,944	-	-	19,930	-	193,805
BER-BERKSHIRE DISTRICT ATTY	7,534	(3,858)	-	-	2,727	-	33,232
BHC-BUNKER HILL COMM COLLEGE	236,118	42,632	-	-	82,802	-	796,944
BLC-BRD OF LIB COMMERS	2,366	356	-	-	4,262	-	34,175
BRC-BRISTOL COMM COLLEGE	90,787	12,065	-	-	32,584	-	471,998
BRI-BRISTOL DISTRICT ATTY	15,361	7,289	-	-	5,772	-	126,149
BSC-BRIDGewater ST COLLEGE	285,062	40,755	-	-	103,246	-	1,127,699
BSD-SHERIFF DEPT BRISTOL	48,858	32,727	-	-	18,559	-	311,604
CAD-COMM AGAINST DISCRIMINATION	14,848	(41)	65,422	661	3,953	-	906,876
CCC-CAPE COD COMM COLLEGE	61,603	7,188	-	-	20,892	-	266,264
CDA-EMERGENCY MGMT AGENCY	17,240	3,379	-	35,651	6,094	-	166,062
CHE-SOLDIERS' HOME IN MASS	57,096	2,973	-	5,103	14,808	-	192,466
CHS-CRIM HISTORY SYSTEMS BRD	6,781	1,812	-	3,469	2,117	-	26,539
CJC-COMM ON JUDICIAL CONDUCT	635	141	-	-	264	-	17,140
CJT-MUN POLICE TRAIN COMM	128,534	17,225	-	1,018	34,376	-	390,712
CME-CHIEF MEDICAL EXAMINER	30,822	2,713	-	2,897	8,517	-	116,421
CNB - CANNABIS CONTROL COMMISSION	19,536	6,264	-	-	7,089	-	100,429
CPC-COMMI FOR PUBLIC COUNSEL SVCS	89,735	5,258	-	-	33,691	-	628,382
CPF-CAMPAIN & POL FIN	2,343	(832)	-	-	853	-	7,675
CPI-CAPE & ISLANDS DISTRICT ATTY	6,606	(2,921)	-	-	2,516	-	49,208
CSW-COMM ON STATUS OF WOMEN	1,631	1,097	5,426	-	544	-	66,265
CTF-CHILDREN TRUST FUND	-	-	-	-	-	-	13,889
CZM- COASTAL ZONE MANAGEMENT	-	-	-	-	-	-	21,532
DAA-DISTRICT ATTY ASSC	1,094	(2,215)	-	-	606	-	20,842
DAC-DISABLED PROTECTION COMM	16,116	4,260	-	1,544	5,957	-	95,203
DCR - RECEIVING	-	-	-	-	-	-	2,690,756
DEP- DEPARTMENT OF ENVIR PROTECTION	-	-	-	-	-	-	72,426
DES-DES	-	-	-	-	-	-	-
DFS- FIRE SVCS	62,506	12,264	-	7,566	19,680	-	248,158
DIA- IND ACCIDENTS	-	-	-	-	(5,166)	-	195,733
DLS- DEPT OF LABOR STANDARDS	-	-	-	-	-	-	14,321
DMH- MENTAL HEALTH	551,130	68,016	800,388	557,228	183,536	-	9,618,633
DMR- MENTAL RETARDATION	883,029	83,869	-	1,402,419	335,428	-	7,392,324
DOB- BANKS	27,096	3,513	-	367	7,507	-	162,081
DOC- CORRECTION	521,324	34,746	-	62,961	175,651	-	2,837,385
DOE- EDUCATION	75,007	473	-	25,083	28,567	-	466,733
DOI- INSURANCE	17,581	1,998	-	1,977	5,123	-	3,247,397
DOR- REVENUE	210,835	37,652	(1,615)	19,742	(516,779)	-	805,127
DOS- STANDARDS	3,429	1,718	(7,159)	26	974	-	(11,653)
DOT-TRANSPORTATION	791,858	61,852	-	1,153,157	450,798	-	5,540,281
DPH- PUBLIC HEALTH	488,619	101,275	(3,076)	763,932	178,932	-	3,850,321
DPS- PUBLIC SAFETY	-	-	39,239	-	-	-	466,549
DPU- PUBLIC UTILITIES	29,760	4,847	-	825	9,187	-	1,446,902
DPW-MASS HIGHWAY DEPT	-	-	-	-	-	-	(47)
DSS- SOCIAL SERVICES	616,347	58,681	-	368,104	223,462	-	3,943,200
DYS- YOUTH SERVICES	118,632	23,143	-	102,136	37,581	-	1,044,814
EAS-EASTERN DISTRICT ATTY	17,158	(6,620)	-	-	6,478	-	88,938
EDU-EXECUTIVE OFFICE OF EDUCATION	7,751	7,377	29,341	41,400	7,578	-	1,517,751
EEC- EARLY EDU & CARE	50,436	16,573	-	486,679	30,148	-	1,192,428
EED-EXEC ECON DEV	10,526	14,512	33,733	5,011	45,796	-	492,604
EHS-EXEC HLTH & HUMAN SVCS	350,443	62,169	592,684	309,694	579,500	-	9,198,845
ELD- ELDER AFFAIRS	13,988	(4,476)	(57,760)	540,772	42,465	-	1,168,268
ELE-ENVIRONMENTAL LAW ENFORCEMENT	-	-	-	-	-	-	159,286
ENE- ENERGY RESOURCES	10,875	(1,959)	-	3,236	3,282	-	34,394
ENV-EXEC ENV AFFAIRS	61,057	(2,642)	-	25,330	23,888	-	454,296
EOL- WORKFORCE DEV	126,351	48,497	(294,213)	195,725	72,673	-	3,083,950
EPS-EXEC OFC PUB. SAFETY & HOMELAND SEC.	33,795	91,060	-	55,374	15,592	-	595,076
EQE- ENV PROTECTION	131,666	23,409	-	11,039	38,162	-	4,267,498
ETH-ST ETHICS COMM	3,325	2,429	24,099	-	1,168	-	289,597
FRC-FRAMINGHAM ST COLLEGE	192,195	29,902	-	-	67,474	-	842,322
FSC-FITCHBURG ST COLLEGE	184,657	21,074	-	-	60,057	-	455,915
FWE- FISH AND GAME	53,097	10,308	-	11,843	14,969	-	299,557
GCC-GREENFIELD COMM COLLEGE	34,161	3,911	-	-	11,588	-	21,309
GCN-GOVERNORS COUNCIL	666	100	-	-	237	-	2,213
GIC-GROUP INSURANCE COMM	7,762	6,581	32,428	2,789	2,427	-	426,582
GOV-GOVERNORS OFC	10,271	6,292	-	82	3,807	-	2,782,398
HCC-HOLYOKE COMM COLLEGE	99,039	12,460	-	-	34,077	-	515,798
HCF-HLTH CARE FIN & POLICY	24,904	20,142	-	-	8,180	-	127,463
HLV-SOLDIERS' HOME IN HOLYOKE	45,663	7,432	-	15,782	11,931	-	184,723
HOU-HOUSE OF REPS	73,157	2,430	-	-	26,813	-	8,364,494
HPC-HEALTH POLICY COMM	10,863	4,794	-	-	3,582	-	86,962
HSD-SHERIFF DEPT HAMPSHIRE	26,397	7,945	-	-	9,408	-	124,244
HST-HLTH CARE SECURITY TRUST	66	105	-	-	23	-	312
IGO- INSPECTOR GENERAL	11,828	13,790	49,184	-	4,164	-	619,530
ITD-INFORMATION TECHNOLOGY DIV	70,886	44,258	99,051	170,889	34,910	-	1,789,796
LEG-JOINT LEG EXP	4,074	6,852	-	-	1,296	-	25,233
LIB-GEORGE FINGOLD LIBRARY	2,458	633	-	5	661	-	9,727

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DEPARTMENT	HRD-HUMAN RESOURCES DIV	OSD-OPERATIONAL SVCS	POL- ST POLICE	SDO-SUPPLIER DIVERSITY OFFICE	TRE-TREASURER	TOTAL
	2026 Net Projected	2026 Net Projected	2026 Net Projected	2026 Net Projected	2026 Net Projected	2026 Net Projected
	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	+ Roll Forward	
LOT-LOTTERY COMM	43,892	35,765	-	-	20,403	417,206
LRC-LABOR RELATIONS COMM	-	-	-	-	-	-
MAS-MASSASOIT COMM COLLEGE	77,482	9,588	-	-	26,881	374,055
MBC-MASS BAY COMM COLLEGE	160,218	20,389	-	-	52,660	455,938
MBT-MASS BAY TRANSPORTATION AUTHORITY	874,864	103,762	-	-	327,907	2,914,708
MCA-MASS COLLEGE OF ART	199,160	25,573	-	-	64,216	567,934
MCB-MASS COMM FOR THE BLIND	13,652	10,337	1,884	13,803	6,670	200,282
MCC-MIDDLESEX COMM COLLEGE	94,868	14,158	-	-	32,194	300,698
MCD-COMM FOR THE DEAF	7,082	8,548	-	5,507	3,069	82,470
MGC-MASSACHUSETTS GAMING COMMISSION	20,756	(3,685)	-	12,997	7,683	125,323
MHL-MENTAL HLTH LEGAL ADVISORS	3,177	3,933	-	-	1,167	30,315
MID-WORCESTER (MIDDLE) DISTRICT ATTY	20,528	6,187	-	-	7,607	107,663
MIL-MILITARY DIV	135,439	14,034	-	20,807	41,904	960,565
MMA-MASS MARITIME ACADEMY	52,720	6,436	-	-	18,046	184,659
MMP-MASS MKTING PARTNERSHIP	3,170	(707)	-	18,962	633	35,456
MRC-MASS REHAB COMM	115,538	425,516	-	80,884	43,997	878,232
MSD- MASS ST 911 DEPT	-	-	-	-	-	45,724
MWC-MT WACHUSETT COMM COLLEGE	100,369	11,244	-	-	32,183	179,733
NAC-MASS COLLEGE OF LIBERAL ARTS	69,856	10,498	-	-	23,959	409,681
NEC-NORTHERN ESSEX COMM COLLEGE	68,682	10,760	-	-	25,399	301,801
NFK-NORFOLK DISTRICT ATTY	14,511	6,915	-	-	5,537	75,770
NOR-MIDDLESEX (NORTHERN) DISTRICT ATTY	26,722	(5,079)	-	-	10,078	128,740
NSC-NORTH SHORE COMM COLLEGE	110,267	14,137	-	-	37,348	245,689
NSD-SHERIFF DEPT NANTUCKET	989	(5,766)	-	-	334	11,139
NWD-NORTHWESTERN DISTRICT ATTY	9,587	1,647	-	-	3,691	65,003
OCA-OFFICE OF CHILD ADVOCATE	3,369	(1,309)	10,234	-	1,373	134,901
OD- HOUSING & COMM DEV	75,140	27,112	-	314,455	107,107	2,188,576
OHA-MASS OFC ON DISABILITY	2,028	(1,677)	14,180	6	1,307	609,700
ORI-OCF FOR REFUGEES AND IMMIGRANTS	4,628	1,144	-	2,055	2,847	67,093
OST- THE ST TREASURER	-	-	-	-	-	33,862
OVA - OFFICE OF THE VETERAN ADVOCATE	927	(645)	-	-	234	1,508
PAR-PAROLE BRD	29,447	2,357	-	680	8,439	237,274
PER-PUBLIC EMPLOYEE RETIRE ADMIN	6,199	1,915	-	1,557	2,196	90,039
PLY-PLYMOUTH DISTRICT ATTY	16,457	3,697	-	-	5,760	106,122
POLICE - RECEIVING	-	-	1,175,310	-	-	1,175,310
PRM-PENSION RESERVES BOARD	-	-	-	-	-	13,889
PST-PEACE OFFICER STANDARDS	9,439	(4,779)	-	-	2,890	69,660
QCC-QUINSIGAMOND COMM COLLEGE	146,510	18,498	-	-	50,559	724,260
RCC-ROXBURY COMM COLLEGE	101,707	5,047	-	-	31,372	296,520
REG- PROF LICENSURE	35,309	8,603	-	3,558	10,917	274,042
RGT-BRD OF HIGHER ED	7,497	(788)	29,769	599	2,799	411,004
SAO-ST AUDITORS OFC	22,078	3,801	58,753	-	8,425	1,009,519
SBA- SMALL BUSINESS ADMINISTRATION	11,368	1,206	-	-	3,690	41,499
SCA- CONSUMER AFFAIRS & BUS REG	2,809	(740)	-	40	955	91,477
SDA-SHERIFFS DEPT ASSC	328	1,054	-	-	174	23,559
SDB-SHERIFF DEPT BERKSHIRE	27,590	10,980	-	-	10,381	206,728
SDC-SHERIFF DEPT BARNSTABLE	32,762	3,636	-	-	11,970	145,385
SDD-SHERIFF DEPT DUKES	5,953	2,164	-	-	2,066	21,388
SDE-SHERIFF DEPT ESSEX	60,691	5,283	-	-	23,537	456,188
SDF-SHERIFF DEPT FRANKLIN	30,288	4,159	-	-	10,696	160,334
SDH-SHERIFF DEPT HAMPDEN	189,987	28,926	-	-	63,059	569,268
SDM-SHERIFF DEPT MIDDLESEX	83,313	5,141	-	-	30,532	396,858
SDN-SHERIFF DEPT NORFOLK	39,523	5,554	-	-	14,939	423,385
SDP-SHERIFF DEPT PLYMOUTH	92,638	17,400	-	-	32,081	368,754
SDS-SHERIFF DEPT SUFFOLK	87,114	13,219	-	-	33,423	428,500
SDW-SHERIFF DEPT WORCESTER	62,390	1,321	-	-	23,179	405,422
SEA- BUSINESS & TECH	1,193	429	-	3	395	4,786
SEC-SECRETARY OF ST	46,970	18,628	131,950	-	19,323	2,297,804
SEN-SENATE	32,815	7,614	-	-	12,333	5,236,694
SJC-SUPREME JUDICIAL COURT	10,564	4,563	-	-	4,203	73,761
SMU- UMASS DARTMOUTH	-	-	-	-	-	(6,245)
SOR-SEX OFFENDER REGISTRY	9,269	(764)	-	1,863	2,608	108,422
SRB-ST RECLAMATION BRD	15,358	7,666	-	536	5,020	226,302
SSA-SALEM ST COLLEGE	245,870	28,287	-	-	83,804	1,005,345
STC-SPRINGFIELD TECH COMM COLLEGE	130,558	11,951	-	-	43,083	350,691
SUF-SUFFOLK DISTRICT ATTY	30,576	7,542	-	-	11,485	180,780
TAC- TELECOM & CABLE	2,633	529	-	140	1,107	25,913
TRB-TEACHERS RETIREMENT BRD	14,356	4,212	-	3,875	770,892	1,018,682
TRC-TRIAL COURT	1,049,193	118,055	55,369	-	382,924	6,192,360
UMS-UNIVERSITY OF MASS SYSTEM	-	4,907	-	-	72,204	2,965,622
VET- VETERANS SVCS	23,739	(1,940)	-	4,237	9,020	147,452
VVA-VICTIM & WITNESS ASSIST BRD	3,888	6,820	12,979	-	1,220	182,677
WEL- TRANSITIONAL ASSIST	296,631	27,129	-	24,263	85,883	1,436,022
WES-WESTERN DISTRICT ATTY	19,160	1,550	-	-	7,174	90,017
WOR-WORCESTER ST COLLEGE	112,985	15,273	-	-	40,129	657,824
WPA-WATER POLLUTE ABATEMENT	-	-	-	-	-	(4)
WSC-WESTFIELD ST COLLEGE	118,509	14,533	-	-	40,736	341,193
MOTOR VEHICLE MGMT	-	389,619	-	-	-	389,619
OTHER	-	-	190,336	11,447	-	36,338,384
Total	\$ 12,895,063	\$ 2,724,093	\$ 3,087,937	\$ 6,916,840	\$ 5,609,512	\$ 170,017,348

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