

Section III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200(2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to be billed cost. Failure to obtain approval may result in cost disallowances.
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.
- E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

SEE ADDENDUM

BY THE STATE/LOCALITY:

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

Commonwealth of Massachusetts
State/Locality

DEPARTMENT OF HEALTH&HUMAN SERVICES
(AGENCY)

(Signature)

Olulola O. Oluborode
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(Name)

Olulola Oluborode
(Name)

(Title)

Director, Cost Allocation Services
(Title)

(Date)

March 4, 2026
(Date)

HHS Representative: Wanda Rayfield

Telephone: 214-767-5249

ADDENDUM TO RATE AGREEMENT

March 4, 2026

Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02108

FRINGE BENEFIT RATE

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FIXED	7/1/25	6/30/26	35.60%	All	Regular Employees
FIXED	7/1/25	6/30/26	50.83%	All	Uniformed Employees
FIXED	7/1/25	6/30/26	2.21%	All	See Note 3

*Base: Salaries and Wages (see comments below)

Treatment of Fringe Benefits: Fringe benefit applicable to direct salaries and wages are treated as direct costs.

Fringe benefit rates are approved on a fixed basis for the noted fiscal year and should be used by grantee agencies for the following purposes:

- (a) For budgeting purposes on grant award applications.
- (b) For billing purposes.
- (c) For inclusion in their indirect cost rate proposal and must be treated as either direct or indirect cost consistent with treatment accorded similar cost charged to the Federal programs.

NOTE 1:

Treatment of Paid Absences: Vacation, holiday, sick leave pay and other absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these absences are not made.

NOTE 2:

The following fringe benefits are included in the fringe benefit rates:

- Retirement/Pension
- Health Benefits
- Terminal Leave

March 4, 2026
Agreement Reference Date

INSTITUTION: Commonwealth of Massachusetts

ADDRESS: Boston, MA 02108

NOTE 3:

An additional rate (referred to as Payroll Tax Rate by the Commonwealth) of 2.21% is approved on a fixed basis for all regular, uniformed and contractual employees.

This rate includes:

- Unemployment Insurance
- Employer Medical Assistance Contribution (formerly Universal Health Insurance)
- Medicare Tax
- Paid Family and Medical Leave

NOTE 4:

Health and Welfare Fund: In accordance with union contracts the Commonwealth makes the following weekly contributions to this fund for the use of employees in obtaining dental and optical services:

<u>Bargaining Unit</u>	<u>Per Week/Per Employee</u> <u>07/01/23-06/30/24</u>
NAGE Unit 1,3,6	\$20.00
SEIU 8 & 10	15.00
COPS Unit 5	17.00
AFSCME 2	15.00
SPAM Unit 5A	15.00
MNA Unit 7	17.00
MOSES Unit 9	22.00
MCOFU Unit 4	14.00
DOC Captains Unit 4A	16.00
Firefighters IAF	15.00

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

DEPARTMENT	BUILDING DEPRECIATION	EQUIP & SOFTWARE DEPRE	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
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	-	-	-	-
BRC-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	-	-	-	-	-	-
DFS- 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	-	-	-	-
FWE- FISH AND GAME	-	29,287	-	-	-	92,682
GCC-GREENFIELD COMM COLLEGE	-	28,216	-	-	-	-
GCN-GOVERNORS COUNCL	-	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
HPC-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	-	648,812	-	-	-	(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-OCF FOR REFUGEES AND IMMIGRANTS	-	(6,050)	-	-	-	-
OST-THE ST TREASURER	-	(291)	-	-	-	34,153
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	3,780	-	-	-	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	-	-	-	11,697
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	-	-	-	-	-	-
SDR-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
VVA-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 ± 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
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)	-
CJC-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	60,956	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	-	-	5,862	-	-
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 CHILD 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-OFIC 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	-
SAO-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	-	-	52,567	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
Statewide Cost Allocation Plan
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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		
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
BRE-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 COMMKRS		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
CP-COMMI FOR PUBLIC COUNSEL SVCS		89,735		5,258		-		-		33,691	628,382
CPF-CAMPAIGN & POL FIN		2,343		(932)		-		-		853	7,875
CPL-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)		763,763		178,932	3,850,121
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	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 COUNCL		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		45,563		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	86,982
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	103,782	-	-	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	(3,585)	-	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	409,581
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
ODC- 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	4,626	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
SIC-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	1,005,245
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