

NATALIE BRASWELL
STATE COMPTROLLER


MARTHA CARLSON
DEPUTY COMPTROLLER



STATE OF CONNECTICUT
OFFICE *of the* STATE COMPTROLLER
165 Capitol Ave.
Hartford, CT 06106

MEMORANDUM NO. 2022-30

September 23, 2022

TO THE HEADS OF ALL STATE AGENCIES

Attention: Chief Fiscal Officers or Business Managers

Subject: Statewide Cost Allocation Plan for the Fiscal Year 2021-2022

Attached is the approved **2021-2022 Statewide Cost Allocation Plan**, dated September 22, 2022.

Section I: Costs Distributed through Statewide Cost Allocation

This section contains the approved fixed central service costs by grantee agencies as listed in Exhibit A. The costs are to be incorporated into agency indirect cost proposals prepared using the appropriate fiscal year costs and other cost statements based upon the same fiscal year costs.

All state agencies receiving Federal or any other grants, or private funds, etc., **must** compute an indirect cost rate for each fiscal year of their Federal or other programs. The proposal is to be submitted for approval to the agency's cognizant Federal department or agency within six months after the close of each fiscal year. Generally, Federal cognizance of a particular state agency is assigned to that Federal department with the largest dollar involvement.

This indirect cost rate shall enable the State to recover both agency and statewide indirect costs as permitted by Federal regulations.

Central service costs are distributed to various "super agencies" and an "all others" category. *Please note - the super agencies listed in Exhibit A typically contain more than one state agency.*

REQUESTS FOR A BREAKDOWN OF COSTS ALLOCABLE TO A PARTICULAR STATE AGENCY CONTAINED WITHIN THESE LARGER ORGANIZATIONAL STRUCTURES SHOULD BE ADDRESSED TO:

**Office of the State Comptroller
Budget and Financial Analysis Division - Cost Unit
165 Capitol Avenue
Hartford, Connecticut 06106-1775**

Memorandum No. 2022-30

-2-

September 23, 2022

Section II: Costs Distributed through Billing Mechanisms

The categories listed in Section II of the SWCAP are approved to have their costs billed to Federal programs directly as the services or goods provided for herein are used by the programs.

Fringe Benefit Cost Recovery

The approved 2021-2022 fixed fringe benefit recovery rates for Unemployment Compensation and Retirement plans for covered payroll are listed in Exhibit B. The approved 2021-2022 fringe benefit recovery actual costs for Medical Insurance, Group Life Insurance, FICA-Social Security, FICA-Medicare for covered payroll are directly identified by individual employee.

Covered payroll is all personal services expenditures for positions paid from Federal grants, Grants other than Federal, and other than General Fund accounts.

Fringe Benefit actual cost components for Medical Insurance, Group Life Insurance, FICA-Social Security, and FICA-Medicare are used along with the negotiated rates for Unemployment Compensation and the applicable Retirement plan.

For informational purposes, listed below are the breakdowns of the statewide fringe benefit recovery rates by fringe benefit component. These rates were originally published in **Memorandum No. 2021-12**, dated July 1, 2021.

<u>Component</u>	<u>FY 2021-22 Rate</u>
SERS - Regular Employees	65.90%
Alternate Retirement Plan	14.96%
Teachers Retirement Plan	46.04%
SERS - Hazardous Duty	82.86%
Judges/Compensation Commissioners	115.46%
Unemployment Compensation	0.15%

In addition, the rates listed below have been calculated based on the existing Federal tax rates.

FICA-Social Security Tax Rate 6.20%

(of applicable wages up to Federal maximum limit)

FICA-Medicare Tax Rate 1.45%

(of applicable wages - no maximum limit)

Memorandum No. 2022-30

-3-

September 23, 2022

Workers' Compensation Costs. Any agency Indirect Cost Proposal or Cost Allocation Plan based on the costs of FY 2022 should include the 2021-2022 Statewide Cost Allocation Plan cost allocated to the agency and the actual cost of workers' compensation claims paid on behalf of the agency during the 2021-2022 fiscal year.

Agencies with a specific Worker's Compensation appropriation should use the total expenditures of that appropriation in their Indirect Cost Proposal or Cost Allocation Plan.

For all other agencies, a separate schedule of 2021-2022 Workers' Compensation costs paid on their behalf was published in Comptroller's Memorandum No. 2022-27, dated July 15, 2022. The published Workers' Compensation amounts should be included in these agencies' Indirect Cost Proposals or Cost Allocation Plans.

If you have any questions regarding this memorandum please call the Cost Reporting Unit, Budget and Financial Analysis Division at 860-702-3416.

DocuSigned by:

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NATALIE BRASWELL
STATE COMPTROLLER



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

26 Federal Plaza, Room 3412
New York, NY 10278
PHONE: (212) 264-2069
FAX: (212) 264-5478
EMAIL: CAS-NY@psc.hhs.gov

September 22, 2022

Ms. Natalie Braswell
Comptroller
Office of the State Comptroller
State of Connecticut
165 Capitol Avenue
Hartford, Connecticut 06106

Dear Ms. Braswell:

The Cost Allocation Agreement approving central service costs of your institution for FYE 6/30/2021 and FYE 6/30/2022 is being sent to you for signature. This agreement reflects an understanding reached between your institution and a member of my staff concerning the central service costs that may be included in the costs of your departments and agencies for further allocation to Federal Grants and Contracts performed by those departments and agencies. The agreement must be signed by an authorized representative of your institution and returned to me at CAS-NY@psc.hhs.gov. We will make the agreement available to the appropriate Federal agencies for their use.

As a result of this negotiation, the State will address the following in its subsequent submissions:

1. Central Service Plan - Section I

- a. The State should submit a written explanation or analysis of any significant proposed increase in an individual component of the plan over the previous year. A significant increase would be ten percent or more over the actual amount negotiated the previous year for any component. Individual components of the plan would include the Auditors of Public Accounts, Office of the State Comptroller, etc.

2. Central Service Plan - Section II (Non - Fringe Benefits)

- a. Section E.3., of Appendix V to Part 200 (2 CFR 200 - Uniform Guidance), lists the information that must be provided for all billed central services, including internal service funds, as part of the cost allocation plan for Section II Billed Costs. In addition, ASMB C-10, "A Guide for State, Local and Indian Tribal Governments", Part 4, discusses the documentation requirements and provides sample formats for submitting the necessary information. It is required that all subsequent plans include the required documentation.

- b. The State should submit a complete copy of the annual financial statements for each of

Ms. Natalie Braswell

-2-

September 22, 2022

the Internal Service Funds (ISFs) included in the Cost Allocation Agreement. In addition, a copy of the most recently completed audit of the ISFs by the State Auditors of Public Accounts should be submitted.

- c. The State is required to submit more detailed information regarding revenues and expenditures for the Department of Information Technology and Telecommunications. The information, previously required by fund, must now be provided for each individual billing rate/service category. As highlighted in Section 4.7, and as shown in Illustration 4-7, in ASMB C-10, A Guide for State, Local and Tribal Governments, the required information for each billing rate must include the following: the beginning balance for the fiscal year, actual and imputed revenue, A-87 (now 2 CFR 200) allowable costs, working capital reserve (60 days), contributed capital, and the ending balance for the fiscal year.
- d. The State must include information for each Section II billed costs on how adjustments for billed central services will be processed. Section G.4., of Appendix V to Part 200, discusses the alternative methods for making the adjustment for the difference between the revenue and the allowable costs. The adjustment method should be provided for each Section II Billed Cost

3. Central Service Plan - Section II (Fringe Benefits)

- a. The final settlement of the fringe benefit rate components for the FYE June 30, 2019 and FYE June 30, 2020, resulted in carry-forward amounts that were included in the fixed rate components for the FYE June 30, 2021 and FYE June 30, 2022 respectively. The under/(over) recoveries of costs from final settlement of the FYE June 30, 2019 and FYE June 30, 2020 actual rates that must be considered in determining the actual fringe benefit rates for FYE June 30, 2021 and FYE June 30, 2022 are shown below:

<u>Rate Component</u>	<u>FYE 6/30/21</u>	<u>FYE 6/30/22</u>
SERS Regular Employees	\$ (119,553,495)	\$ (28,028,130)
SERS Hazardous Duty Employees	\$ (867,393)	\$ 1,230,156
Alternate Retirement Plan	\$ (1,162,398)	\$ 3,863,749
Teachers Retirement	\$ (7,330)	\$ 1,335,913
Unemployment Compensation	\$ (3,083,395)	\$ (5,326,479)

- b. The State should provide an annual reconciliation of the State Employees' Retirement System salary and wage base(s) used in the fringe benefit rate proposal to the comparable salary and wage base shown in the audited financial statements and the actuary report.
- c. The State should submit a summary of annual activity for each of the health plans for which the State is self-insured.
- d. It was agreed that the total adjustment of \$14,757,976 for the Teachers Retirement COLA included in the rate calculations from FY 2010 through FY 2014, will be credited back through the rate in five equal installments of \$2,951,595.20 beginning in FY 2017.

Ms. Natalie Braswell

-3-

September 22, 2022

Your cost allocation plan and fringe benefit rate proposal for the fiscal year ending June 30, 2023, based on your actual costs for the fiscal year ended June 30, 2021 was received. Your cost allocation plan and fringe benefit rate proposal for the fiscal year ending June 30, 204, based on your actual costs for the fiscal year ended June 30, 2022, is due by December 31, 2022.

Please acknowledge your concurrence with the comments and conditions cited above by signing this letter in the space provided below and returning a signed copy of the letter, along with the signed copy of the Cost Allocation Agreement, to CAS-NY@psc.hhs.gov.

If you have any questions, please contact Pamela Page of my staff at 214-767-6505.

Sincerely,

Darryl W. Mayes -S

Digital signature details:
Digitally signed by Darryl W. Mayes -S
DN: cn=US, ou=US_Government, ou=HHS,
ou=PSA, ou=People,
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Darryl W. Mayes
Deputy Director
Cost Allocation Services

Enclosures

Concurrence:

DocuSigned by:

Natalie Braswell
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Signature

Natalie Braswell
Name

Comptroller, State of Connecticut
Title

9/23/2022 | 2:16 PM EDT
Date

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 06-6000798

DATE: September 22, 2022

STATE/LOCALITY:

State of Connecticut
Office of the State Comptroller
165 Capitol Avenue
Hartford, CT 06106

FILING REF: The preceding
agreement was dated
September 18, 2020

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A and Exhibit B, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ending June 30, 2021 and June 30, 2022, respectively, for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. Fringe Benefits (See Special Remarks)
2. DAS/ISF – Print
3. DAS/ISF – Fleet Operations
4. DAS/BEST – Technical Services
5. DAS – Correctional Industries

STATE/LOCALITY: State of Connecticut
DATE: September 22, 2022

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 OMB Uniform Guidance (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is 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 a billed cost. Failure to obtain such 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 OMB Uniform Guidance (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 OMB Uniform Guidance (2 CFR 200), and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.
- F. **SPECIAL REMARKS:**
Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

FRINGE BENEFIT RATE:

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE**</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
Fixed	07/01/20	06/30/21	*	All	All Programs
Fixed	07/01/21	06/30/22	*	All	All Programs

STATE/LOCALITY: State of Connecticut
DATE: September 22, 2022

* The State of Connecticut uses a combination of direct identification and negotiated fringe benefit rates to claim fringe benefit costs. The fixed fringe benefit rate components, negotiated for each of the Retirement Systems (SERS, ARP, and Teachers), and for Unemployment Compensation, are listed below. Fringe benefit costs for Group Life Insurance, FICA-Social Security, FICA-Medicare, and Medical Insurance are directly identified by individual employee and are not part of the fringe benefit rates shown below.

<u>Rate Component</u>	<u>FYE 6/30/21</u>	<u>FYE 6/30/22</u>
SERS Regular Employees	64.14%	65.90%
SERS Hazardous Duty Employees	78.28%	82.86%
Alternate Retirement Plan (ARP)	14.82%	14.96%
Teachers Retirement	35.90%	46.04%
Unemployment Compensation	0.05%	0.15%

**Base: Salaries and wages of covered employees (See comments below, Notes 1 & 2).

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

NOTE 1

Fringe Benefit Rates: Fringe benefit rates are determined for Unemployment Compensation and each applicable Retirement System shown above. Each fringe benefit component is captured in the Statewide Accounting system using expenditure account codes. Fringe benefit rates are maintained on file by, and are available from, the State of Connecticut, Office of the State Comptroller.

NOTE 2

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 a part of the normal costs for salaries and wages. Separate claims for the costs of these paid absences are not made.

STATE/LOCALITY: State of Connecticut
DATE: September 22, 2022

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF CONNECTICUT

(STATE/LOCALITY)

DocuSigned by:

Natalie Braswell

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(SIGNATURE)

Natalie Braswell

(NAME)

Comptroller, State of Connecticut

(TITLE)

9/23/2022 | 2:16 PM EDT

(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digital signature of Darryl W. Mayes -S
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(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

September 22, 2022

(DATE)

HHS Representative: Pamela Page

Telephone: 214-767-6505

STATE OF CONNECTICUT 2021
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS BY DEPARTMENT GROUPINGS

2020 SUMMARY TOTALS BY SUPER AGENCIES	AUDITORS OF PUBLIC ACCOUNTS	OFFICE OF THE STATE TREASURER	OFFICE OF THE STATE COMPTROLLER	OFFICE OF POLICY AND MANAGEMANT	DEPARTMENT OF ADMINISTRATIVE SERVICES	DEPARTMENT OF INFORMATION TECHNOLOGY	DEPARTMENT OF PUBLIC WORKS	OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF AGRICULTURE	\$ -	\$ 3,690	\$ 88,289	\$ 62,326	\$ 2,243,646	\$ 162,054	\$ 262,895	\$ 463,968
BUSINESS REGULATIONS		5,438	167,717	156,771	122,482	103,808	28,110	(31,328)
DEPARTMENT OF CHILDREN & FAMILIES	364,839	70,973	913,387	553,505	1,813,333	539,130	3,286,884	5,550,015
CONSUMER PROTECTION	-	4,675	117,281	(23,465)	2,612,539	(2,367)	879,282	174,507
DEPARTMENT OF CORRECTIONS	(38,320)	166,073	2,059,926	743,559	4,633,214	947,756	1,507,723	2,196,478
ECONOMIC DEVELOPMENT	(44,875)	5,989	118,442	127,349	407,390	24,587	180,279	180,814
STATE BOARD OF EDUCATION	149,604	88,040	1,801,346	490,326	4,458,993	1,200,876	1,850,506	815,144
ENVIRONMENTAL PROTECTION	(74,177)	43,107	910,809	308,875	2,655,694	224,361	2,797,902	1,331,373
DEPARTMENT OF PUBLIC HEALTH	47,696	23,057	706,226	406,959	2,544,585	210,191	2,352,595	304,670
HIGHER EDUCATION	833,041	662,572	7,069,046	310,450	4,004,337	244,587	956,241	851,235
DEPARTMENT OF SOCIAL SERVICES	1,670,745	42,723	601,526	699,741	1,019,094	676,639	2,337,365	1,011,851
DSS DAS-COLLECTIONS	-	-	-	-	7,458,699	-	-	-
JUDICIAL DEPARTMENT	(44,018)	193,235	2,812,645	66,869	1,654,988	261,960	774,842	510,446
DEPARTMENT OF LABOR	67,814	25,505	664,895	153,978	2,098,736	212,066	139,796	687,202
DEPARTMENT OF MENTAL HEALTH	392,958	118,216	1,876,306	421,428	4,367,700	726,915	1,197,494	543,512
DEPARTMENT OF DEVELOPMENTAL SERVICES	77,094	80,843	1,298,148	466,885	3,280,131	335,397	1,268,773	(34,783)
DEPARTMENT OF MOTOR VEHICLES	-	19,760	332,050	173,997	326,923	535,301	-	171,424
DEPARTMENT OF PUBLIC SAFETY	(82,245)	55,946	982,873	244,965	5,397,096	2,350,640	829,360	916,559
DEPARTMENT OF REVENUE SERVICES	(105,744)	17,489	448,315	117,278	177,301	61,788	1,201,832	555,353
DEPARTMENT OF TRANSPORTATION	(23,281)	127,997	5,369,064	527,712	8,415,928	744,988	-	771,376
ALL OTHERS	727,523	71,075	1,131,720	1,234,541	887,348	768,517	3,395,112	959,334
TOTALS	\$ 3,918,654	\$ 1,826,403	\$ 29,470,011	\$ 7,244,049	\$ 60,580,157	\$ 10,329,194	\$ 25,426,991	\$ 17,929,150

2020 SUMMARY TOTALS BY SUPER AGENCIES	PAYMENTS TO TOWNS IN LIEU OF TAXES	TUITION REIMBURSEMENT	EQUIPMENT USE (CORE-CT DEPRECIATION)	CONSTRUCTION SERVICES	SUB-TOTAL	ADJUSTMENT FROM 2018 FIXED COSTS	TOTAL
DEPARTMENT OF AGRICULTURE	\$ 67,902	\$ 18,070	\$ -	\$ -	\$ 3,372,840	\$ -	\$ 3,372,840
BUSINESS REGULATIONS	50,100	67,130	-	-	670,228	-	670,228
DEPARTMENT OF CHILDREN & FAMILIES	894,400	1,133,675	-	-	15,120,141	-	15,120,141
CONSUMER PROTECTION	36,192	37,074	-	-	3,835,718	-	3,835,718
DEPARTMENT OF CORRECTIONS	565,609	658,572	-	-	13,440,590	-	13,440,590
ECONOMIC DEVELOPMENT	23,518	14,367	-	-	1,037,860	-	1,037,860
STATE BOARD OF EDUCATION	2,410,280	1,471,603	-	-	14,736,718	-	14,736,718
ENVIRONMENTAL PROTECTION	(55,075)	162,052	-	-	8,304,921	-	8,304,921
DEPARTMENT OF PUBLIC HEALTH	226,769	390,559	-	-	7,393,307	-	7,393,307
HIGHER EDUCATION	16,876,641	310,892	-	-	32,119,042	-	32,119,042
DEPARTMENT OF SOCIAL SERVICES	(12,267)	554,152	-	-	8,601,569	-	8,601,569
DSS DAS-COLLECTIONS	-	-	-	-	7,458,699	-	7,458,699
JUDICIAL DEPARTMENT	3,386,125	-	-	-	9,617,092	-	9,617,092
DEPARTMENT OF LABOR	80,811	237,094	-	-	4,367,897	(9,900)	4,357,997
DEPARTMENT OF MENTAL HEALTH	1,639,758	1,675,364	-	-	12,959,651	-	12,959,651
DEPARTMENT OF DEVELOPMENTAL SERVICES	260,402	414,107	-	-	7,446,997	-	7,446,997
DEPARTMENT OF MOTOR VEHICLES	115,512	61,977	-	-	1,736,944	-	1,736,944
DEPARTMENT OF PUBLIC SAFETY	1,037,390	186,095	-	-	11,918,679	-	11,918,679
DEPARTMENT OF REVENUE SERVICES	(250,923)	(23,671)	-	-	2,199,018	-	2,199,018
DEPARTMENT OF TRANSPORTATION	2,742,353	460,386	-	-	19,136,523	-	19,136,523
ALL OTHERS	1,050,614	272,726	-	-	10,498,510	-	10,498,510
TOTALS	\$ 31,146,111	\$ 8,102,224	\$ -	\$ -	\$ 195,972,944	\$ (9,900)	\$ 195,963,044

STATE OF CONNECTICUT 2022
CONSOLIDATED STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS BY DEPARTMENT GROUPINGS

2022 SUMMARY TOTALS BY SUPER AGENCIES	AUDITORS OF PUBLIC ACCOUNTS	OFFICE OF THE STATE TREASURER	OFFICE OF THE STATE COMPTROLLER	OFFICE OF POLICY AND MANAGEMENT	DEPARTMENT OF ADMINISTRATIVE SERVICES	DEPARTMENT OF INFORMATION TECHNOLOGY	DEPARTMENT OF PUBLIC WORKS	OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF AGRICULTURE	\$ -	\$ 2,100	\$ 61,398	\$ 68,526	\$ 595,870	\$ 98,785	\$ 299,942	\$ 440,170
BUSINESS REGULATIONS	-	5,265	195,453	156,389	35,270	90,376	411,706	440,134
DEPARTMENT OF CHILDREN & FAMILIES	187,132	55,403	967,502	1,984,468	6,471,143	1,005,182	3,276,503	5,401,762
CONSUMER PROTECTION	-	3,293	150,833	88,491	1,007,557	118,251	1,343,254	(28,175)
DEPARTMENT OF CORRECTIONS	113,520	141,707	2,383,434	3,531,909	14,551,557	951,437	1,507,171	1,935,354
ECONOMIC DEVELOPMENT	-	4,553	119,851	145,446	179,172	3,301	697,885	343,117
STATE BOARD OF EDUCATION	(144,060)	63,415	1,699,906	133,863	7,487,528	806,923	2,018,641	818,195
ENVIRONMENTAL PROTECTION	-	33,988	977,834	932,489	2,357,708	208,194	2,221,916	1,186,320
DEPARTMENT OF PUBLIC HEALTH	233,168	20,029	722,566	902,222	1,257,721	219,048	2,176,835	401,022
HIGHER EDUCATION	433,375	503,000	6,600,606	374,079	6,847,623	(184,976)	1,097,235	443,162
DEPARTMENT OF SOCIAL SERVICES	1,778,010	35,061	651,615	1,530,942	3,753,357	1,738,725	2,379,834	765,818
DSS DAS-COLLECTIONS	-	-	-	-	5,683,746	-	-	-
JUDICIAL DEPARTMENT	5,324	160,137	3,034,901	88,198	1,330,813	367,947	806,113	273,603
DEPARTMENT OF LABOR	238,848	18,211	977,856	490,908	469,538	368,530	355,487	505,204
DEPARTMENT OF MENTAL HEALTH	(3,297)	87,559	2,098,211	2,104,401	10,002,504	654,642	1,059,292	918,926
DEPARTMENT OF DEVELOPMENTAL SERVICES	98,345	63,440	1,515,723	1,825,210	6,471,370	367,447	1,178,630	110,625
DEPARTMENT OF MOTOR VEHICLES	-	16,492	353,083	222,529	1,142,231	843,554	-	289,249
DEPARTMENT OF PUBLIC SAFETY	-	44,883	1,088,424	1,102,489	7,127,028	4,046,113	1,097,183	777,491
DEPARTMENT OF REVENUE SERVICES	-	14,264	486,331	430,335	1,256,800	52,132	2,155,009	211,315
DEPARTMENT OF TRANSPORTATION	205,578	104,100	6,025,167	979,868	10,766,074	942,319	-	924,651
ALL OTHERS	343,729	77,785	1,519,641	760,212	8,492,561	686,616	3,288,334	1,391,000
TOTALS	\$ 3,489,673	\$ 1,454,685	\$ 31,630,336	\$ 17,852,976	\$ 97,287,171	\$ 13,384,543	\$ 27,370,969	\$ 17,548,942

2022 SUMMARY TOTALS BY SUPER AGENCIES	PAYMENTS TO TOWNS IN LIEU OF TAXES	TUITION REIMBURSEMENT	EQUIPMENT USE (CORE-CT DEPRECIATION)			CONSTRUCTION SERVICES	SUB-TOTAL	ADJUSTMENT FROM 2020 FIXED COSTS	TOTAL
			DEPRECIATION	CONSTRUCTION SERVICES	SUB-TOTAL				
DEPARTMENT OF AGRICULTURE	\$ 191,601	\$ 6,391	\$ -	\$ -	\$ 1,764,782	\$ -	\$ -	\$ 1,764,782	
BUSINESS REGULATIONS	83,557	36,916	-	-	1,455,066	-	-	1,455,066	
DEPARTMENT OF CHILDREN & FAMILIES	1,921,172	705,080	-	-	21,975,347	-	-	21,975,347	
CONSUMER PROTECTION	80,917	34,125	-	-	2,798,546	-	-	2,798,546	
DEPARTMENT OF CORRECTIONS	10,263,134	676,187	-	-	36,055,410	-	-	36,055,410	
ECONOMIC DEVELOPMENT	63,664	11,579	-	-	1,568,568	-	-	1,568,568	
STATE BOARD OF EDUCATION	4,774,313	425,301	-	-	18,084,025	-	-	18,084,025	
ENVIRONMENTAL PROTECTION	431,567	88,864	-	-	8,438,881	-	-	8,438,881	
DEPARTMENT OF PUBLIC HEALTH	496,093	19,523	-	-	6,448,225	-	-	6,448,225	
HIGHER EDUCATION	38,101,468	63,860	-	-	54,279,433	-	-	54,279,433	
DEPARTMENT OF SOCIAL SERVICES	219,123	345,155	-	-	13,197,640	-	-	13,197,640	
DSS DAS-COLLECTIONS	-	-	-	-	5,683,746	-	-	5,683,746	
JUDICIAL DEPARTMENT	5,739,295	-	-	-	11,806,330	-	-	11,806,330	
DEPARTMENT OF LABOR	154,750	128,157	-	-	3,707,489	-	-	3,707,489	
DEPARTMENT OF MENTAL HEALTH	2,630,146	735,114	-	-	20,287,499	-	-	20,287,499	
DEPARTMENT OF DEVELOPMENTAL SERVICES	662,593	148,262	-	-	12,441,645	-	-	12,441,645	
DEPARTMENT OF MOTOR VEHICLES	176,806	14,288	-	-	3,058,231	-	-	3,058,231	
DEPARTMENT OF PUBLIC SAFETY	2,269,851	72,232	-	-	17,625,694	-	-	17,625,694	
DEPARTMENT OF REVENUE SERVICES	228,921	96,904	-	-	4,932,011	-	-	4,932,011	
DEPARTMENT OF TRANSPORTATION	5,685,719	150,113	-	-	25,783,589	-	-	25,783,589	
ALL OTHERS	2,767,292	206,079	-	-	19,533,248	-	-	19,533,248	
TOTALS	\$ 76,941,981	\$ 3,964,128	\$ -	\$ -	\$ 290,925,404	\$ -	\$ -	\$ 290,925,404	