

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2016

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 621,357,531	94.20071%
Berkshire Community College.....	81,586	0.01237%
Bunker Hill Community College.....	516,365	0.07828%
Bristol Community College.....	550,021	0.08339%
Bridgewater State University.....	2,860,857	0.43372%
Cape Cod Community College.....	170,885	0.02591%
Framingham State University.....	756,143	0.11463%
Fitchburg State University.....	655,160	0.09933%
Greenfield Community College.....	193,530	0.02934%
Holyoke Community College.....	494,529	0.07497%
Massasoit Community College.....	640,090	0.09704%
Mass Bay Community College.....	87,189	0.01322%
Massachusetts College of Art and Design.....	109,550	0.01661%
Middlesex Community College.....	904,530	0.13713%
Massachusetts Maritime Academy.....	93,819	0.01422%
MT. Waschusett Community College.....	599,036	0.09082%
Massachusetts College of Liberal Arts.....	204,707	0.03103%
Northern Essex Community College.....	587,850	0.08912%
North Shore Community College.....	537,493	0.08149%
Quinsigamond Community College.....	729,008	0.11052%
Roxbury Community College.....	6,841	0.00104%
Salem State University.....	2,446,187	0.37085%
Springfield Tech Community College.....	82,648	0.01253%
Worcester State University.....	972,477	0.14743%
Westfield State University.....	1,586,274	0.24049%
University of Massachusetts.....	22,385,966	3.39382%
Total internal allocation.....	\$ 659,610,272	100.00000%

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2016

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources			
		Differences Between Expected and Actual Experience	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 11,931,742,373	\$ 566,725,893	\$ 800,955,628	\$ 1,323,150,714	\$ 26,581,810	\$ 76,134,700	\$ 2,793,548,745	\$ 5,748,475	\$ 62,376,619	\$ 68,125,094
Berkshire Community College.....	1,566,671	74,413	105,168	173,733	3,490	78,653	435,457	755	702,892	703,647
Bunker Hill Community College.....	9,915,602	470,965	665,616	1,099,574	22,090	174,120	2,432,365	4,777	2,241,322	2,246,099
Bristol Community College.....	10,561,888	501,661	709,000	1,171,243	23,530	926,799	3,332,233	5,089	2,828,025	2,833,114
Bridgewater State University.....	54,936,179	2,609,322	3,687,763	6,092,056	122,388	8,236,723	20,748,252	26,467	4,706,710	4,733,177
Cape Cod Community College.....	3,281,453	155,860	220,278	363,891	7,310	426,851	1,174,190	1,581	1,464,067	1,465,648
Framingham State University.....	14,519,987	689,661	974,700	1,610,170	32,348	1,741,349	5,048,228	6,995	520,426	527,421
Fitchburg State University.....	12,580,841	597,556	844,528	1,395,131	28,028	1,339,317	4,204,560	6,061	45,438	51,499
Greenfield Community College.....	3,716,299	176,514	249,468	412,113	8,279	-	846,374	1,790	693,535	695,325
Holyoke Community College.....	9,496,292	451,049	637,468	1,053,076	21,156	732,096	2,894,845	4,575	1,409,058	1,413,633
Massasoit Community College.....	12,291,456	583,811	825,103	1,363,041	27,383	2,010,123	4,809,461	5,922	1,266,632	1,272,554
Mass Bay Community College.....	1,674,264	79,523	112,390	185,665	3,730	-	381,308	807	2,083,796	2,084,603
Massachusetts College of Art and Design.....	2,103,656	99,918	141,214	233,281	4,687	335,153	814,253	1,013	477,781	478,794
Middlesex Community College.....	17,369,418	825,001	1,165,977	1,926,153	38,696	2,254,136	6,209,963	8,368	4,797,419	4,805,787
Massachusetts Maritime Academy.....	1,801,578	85,570	120,937	199,783	4,014	184,843	595,147	868	451,988	452,856
MT. Wachusett Community College.....	11,503,109	546,367	772,182	1,275,618	25,627	1,470,868	4,090,662	5,542	2,742,316	2,747,858
Massachusetts College of Liberal Arts.....	3,930,927	186,709	263,876	435,914	8,757	204,413	1,099,669	1,894	864,647	866,541
Northern Essex Community College.....	11,288,307	536,164	757,763	1,251,798	25,148	1,490,709	4,061,582	5,438	1,806,355	1,811,793
North Shore Community College.....	10,321,317	490,235	692,851	1,144,565	22,994	658,984	3,009,629	4,973	2,447,870	2,452,843
Quinsigamond Community College.....	13,998,922	664,911	939,722	1,552,387	31,187	892,714	4,080,921	6,744	2,882,361	2,889,105
Roxbury Community College.....	131,366	6,240	8,818	14,568	293	-	29,919	63	1,095,815	1,095,878
Salem State University.....	46,973,396	2,231,111	3,153,237	5,209,037	104,648	6,211,803	16,909,836	22,631	3,867,474	3,890,105
Springfield Tech Community College.....	1,587,065	75,381	106,537	175,995	3,536	165,633	527,082	765	384,990	385,755
Worcester State University.....	18,674,184	886,974	1,253,563	2,070,843	41,603	2,269,912	6,522,895	8,997	2,455,368	2,464,365
Westfield State University.....	30,460,744	1,446,804	2,044,773	3,377,894	67,861	2,921,541	9,858,873	14,675	3,452,905	3,467,580
University of Massachusetts.....	429,870,993	20,417,724	28,856,439	47,669,829	957,676	34,668,196	132,569,864	207,103	37,463,827	37,670,930
Total internal allocation.....	\$ 12,666,298,287	\$ 601,615,337	\$ 850,264,999	\$ 1,404,608,072	\$ 28,218,269	\$ 145,529,636	\$ 3,030,236,313	\$ 6,102,368	\$ 145,529,636	\$ 151,632,004

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COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2016

Employer	Pension Expense				
	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Commonwealth Change in Proportion	Net Amortization of Deferred Amounts from Internal Allocation Change in Proportion	Subtotal Amortization of Deferred Amounts from Change in Proportion	Total Employer Pension Expense
Commonwealth of Massachusetts.....	\$ 1,638,854,797	\$ 4,258,046	\$ (1,924,675)	\$ 2,333,371	\$ 1,641,188,168
Berkshire Community College.....	215,186	559	(225,474)	(224,915)	(9,729)
Bunker Hill Community College.....	1,361,933	3,539	(480,758)	(477,219)	884,714
Bristol Community College.....	1,450,702	3,769	(498,757)	(494,988)	955,714
Bridgewater State University.....	7,545,622	19,605	1,445,623	1,465,228	9,010,850
Cape Cod Community College.....	450,716	1,171	(178,349)	(177,178)	273,538
Frammingham State University.....	1,994,357	5,182	395,933	401,115	2,395,472
Fitchburg State University.....	1,728,010	4,490	350,570	355,060	2,083,070
Greenfield Community College.....	510,443	1,326	(240,251)	(238,925)	271,518
Holyoke Community College.....	1,304,340	3,389	(193,545)	(190,156)	1,114,184
Massasoit Community College.....	1,688,262	4,386	333,418	337,804	2,026,066
Mass Bay Community College.....	229,964	597	(624,836)	(624,239)	(394,275)
Massachusetts College of Art and Design.....	288,942	751	(9,758)	(9,007)	279,935
Middlesex Community College.....	2,385,733	6,199	(466,544)	(460,345)	1,925,388
Massachusetts Maritime Academy.....	247,451	643	(118,037)	(117,394)	130,057
MT. Waschuset Community College.....	1,579,981	4,105	(153,923)	(149,818)	1,430,163
Massachusetts College of Liberal Arts.....	539,923	1,403	(212,210)	(210,807)	329,116
Northern Essex Community College.....	1,550,477	4,028	39,236	43,264	1,593,741
North Shore Community College.....	1,417,659	3,683	(350,493)	(346,810)	1,070,849
Quinsigamond Community College.....	1,922,787	4,996	(484,340)	(479,344)	1,443,443
Roxbury Community College.....	18,043	47	(317,686)	(317,639)	(299,596)
Salem State University.....	6,451,914	16,763	994,170	1,010,933	7,462,847
Springfield Tech Community College.....	217,987	566	(27,650)	(27,084)	190,903
Worcester State University.....	2,564,946	6,664	84,029	90,693	2,655,639
Westfield State University.....	4,183,860	10,870	82,449	93,319	4,277,179
University of Massachusetts.....	59,043,861	153,407	2,781,858	2,935,265	61,979,126
Total internal allocation.....	\$ 1,739,747,896	\$ 4,520,184	\$ -	\$ 4,520,184	\$ 1,744,268,080