

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2017

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 676,385,173	93.96331%
Berkshire Community College.....	87,674	0.01218%
Bunker Hill Community College.....	741,193	0.10297%
Bristol Community College.....	575,354	0.07993%
Bridgewater State University.....	3,322,777	0.46160%
Cape Cod Community College.....	231,460	0.03215%
Framingham State University.....	912,072	0.12670%
Fitchburg State University.....	696,825	0.09680%
Greenfield Community College.....	200,371	0.02784%
Holyoke Community College.....	544,504	0.07564%
Massasoit Community College.....	673,730	0.09359%
Mass Bay Community College.....	142,102	0.01974%
Massachusetts College of Art and Design.....	110,939	0.01541%
Middlesex Community College.....	788,893	0.10959%
Massachusetts Maritime Academy.....	103,361	0.01436%
MT. Wachusett Community College.....	626,011	0.08697%
Massachusetts College of Liberal Arts.....	280,607	0.03898%
Northern Essex Community College.....	628,838	0.08736%
North Shore Community College.....	588,633	0.08177%
Quinsigamond Community College.....	717,071	0.09962%
Roxbury Community College.....	-	0.00000%
Salem State University.....	2,716,688	0.37740%
Springfield Tech Community College.....	101,850	0.01415%
Worcester State University.....	1,098,173	0.15256%
Westfield State University.....	1,947,416	0.27053%
University of Massachusetts.....	25,617,922	3.55884%
Total internal allocation.....	\$ 719,839,637	100.00000%

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2017

Employer	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 11,095,354,713	\$ 428,991,392	\$ 1,154,640,953	\$ 38,001,857	\$ 58,831,361	\$ 1,680,465,563	\$ 301,876,550	\$ 132,201,229	\$ 3,955,206	\$ 62,081,020	\$ 500,114,004
Berkshire Community College.....	1,438,196	55,606	149,666	4,926	60,777	270,975	39,130	17,136	513	474,630	531,409
Bunker Hill Community College.....	12,158,456	470,095	1,265,273	41,643	2,072,984	3,849,995	330,801	144,868	4,334	1,690,916	2,170,919
Bristol Community College.....	9,438,049	364,913	982,173	32,326	662,000	2,041,412	256,785	112,454	3,364	2,340,224	2,712,828
Bridgewater State University.....	54,506,501	2,107,442	5,672,233	186,686	7,944,894	15,911,255	1,482,984	649,445	19,430	3,637,003	5,788,862
Cape Cod Community College.....	3,796,847	146,801	395,120	13,004	770,701	1,325,626	103,303	45,239	1,353	1,131,324	1,281,219
Framingham State University.....	14,961,538	578,474	1,556,976	51,244	2,189,747	4,376,441	407,066	178,267	5,333	402,147	992,812
Fitchburg State University.....	11,430,648	441,955	1,189,533	39,150	970,572	2,641,210	310,999	136,196	4,075	228,439	679,709
Greenfield Community College.....	3,286,866	127,084	342,049	11,258	-	480,391	89,427	39,163	1,172	573,277	703,039
Holyoke Community College.....	8,931,989	345,347	929,510	30,592	576,320	1,881,769	243,017	106,425	3,184	1,006,342	1,358,968
Massasoit Community College.....	11,051,800	427,307	1,150,108	37,853	1,388,834	3,004,102	300,692	131,682	3,940	1,253,598	1,689,912
Mass Bay Community College.....	2,331,027	90,127	242,579	7,984	520,181	860,871	63,421	27,774	831	1,458,960	1,550,987
Massachusetts College of Art and Design.....	1,819,832	70,362	189,381	6,233	236,324	502,300	49,513	21,683	649	464,631	536,476
Middlesex Community College.....	12,940,922	500,348	1,346,700	44,323	1,610,097	3,501,468	352,090	154,191	4,613	5,883,044	6,393,938
Massachusetts Maritime Academy.....	1,695,524	65,556	176,445	5,807	142,837	390,645	46,131	20,202	604	281,139	348,076
MT. Waschuset Community College.....	10,269,022	397,042	1,068,648	35,172	1,001,537	2,502,399	279,394	122,355	3,661	2,426,214	2,831,625
Massachusetts College of Liberal Arts.....	4,603,049	177,973	479,017	15,766	779,820	1,452,576	125,237	54,845	1,641	594,033	775,757
Northern Essex Community College.....	10,315,396	398,835	1,073,474	35,330	1,040,938	2,548,577	280,656	122,908	3,677	1,536,400	1,943,641
North Shore Community College.....	9,655,877	373,335	1,004,841	33,072	475,979	1,887,227	262,712	115,050	3,442	1,891,536	2,272,740
Quinsigamond Community College.....	11,762,761	454,796	1,224,095	40,288	637,653	2,356,832	320,035	140,153	4,193	3,012,704	3,477,085
Roxbury Community College.....	-	-	-	-	-	-	-	-	-	860,841	860,841
Salem State University.....	44,564,278	1,723,036	4,637,593	152,634	4,860,910	11,374,173	1,212,481	530,984	15,886	2,988,503	4,747,854
Springfield Tech Community College.....	1,670,737	64,597	173,866	5,722	234,916	479,101	45,457	19,907	596	297,492	363,451
Worcester State University.....	18,014,320	696,507	1,874,665	61,699	2,030,169	4,663,040	490,124	214,641	6,422	1,890,851	2,602,038
Westfield State University.....	31,945,217	1,235,132	3,324,387	109,413	4,450,730	9,119,662	869,149	380,627	11,388	2,668,154	3,929,318
University of Massachusetts.....	420,233,830	16,247,943	43,731,742	1,439,311	36,532,461	97,951,457	11,433,500	5,007,089	149,802	28,949,320	45,539,711
Total internal allocation.....	\$ 11,808,177,395	\$ 456,552,005	\$ 1,228,821,027	\$ 40,443,293	\$ 130,022,742	\$ 1,855,839,067	\$ 321,270,653	\$ 140,694,516	\$ 4,209,309	\$ 130,022,742	\$ 596,197,220

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COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2017

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.....	\$ 1,383,070,254	\$ 8,227,578	\$ (6,227,498)	\$ 2,000,080	\$ 1,385,070,334
Berkshire Community College.....	179,276	1,066	(228,903)	(227,837)	(48,561)
Bunker Hill Community College.....	1,515,589	9,016	(33,369)	(24,353)	1,491,236
Bristol Community College.....	1,176,482	6,999	(561,429)	(554,430)	622,052
Bridgewater State University.....	6,794,404	40,418	1,950,964	1,991,382	8,785,786
Cape Cod Community College.....	473,289	2,815	(65,112)	(62,297)	410,992
Framingham State University.....	1,865,002	11,094	614,708	625,802	2,490,804
Fitchburg State University.....	1,424,866	8,476	304,848	313,324	1,738,190
Greenfield Community College.....	409,718	2,437	(267,522)	(265,085)	144,633
Holyoke Community College.....	1,113,400	6,623	(181,410)	(174,787)	938,613
Massasoit Community College.....	1,377,641	8,195	270,955	279,150	1,656,791
Mass Bay Community College.....	290,570	1,729	(506,613)	(504,884)	(214,314)
Massachusetts College of Art and Design.....	226,848	1,349	(31,448)	(30,099)	196,749
Middlesex Community College.....	1,613,126	9,596	(965,682)	(956,086)	657,040
Massachusetts Maritime Academy.....	211,352	1,257	(115,581)	(114,324)	97,028
MT. Waschuset Community College.....	1,280,065	7,615	(223,730)	(216,115)	1,063,950
Massachusetts College of Liberal Arts.....	573,784	3,413	(68,162)	(64,749)	509,035
Northern Essex Community College.....	1,285,846	7,649	7,286	14,935	1,300,781
North Shore Community College.....	1,203,635	7,160	(345,303)	(338,143)	865,492
Quinsigamond Community College.....	1,466,265	8,722	(682,009)	(673,287)	792,978
Roxbury Community College.....	-	-	(336,484)	(336,484)	(336,484)
Salem State University.....	5,555,075	33,046	1,112,863	1,145,909	6,700,984
Springfield Tech Community College.....	208,263	1,239	1,698	2,937	211,200
Worcester State University.....	2,245,541	13,358	176,939	190,297	2,435,838
Westfield State University.....	3,982,070	23,688	627,083	650,771	4,632,841
University of Massachusetts.....	52,383,446	311,617	5,772,910	6,084,527	58,467,973
Total internal allocation.....	\$ 1,471,925,807	\$ 8,756,155	\$ -	\$ 8,756,155	\$ 1,480,681,962