

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2018

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 792,966,983	94.14579%
Berkshire Community College.....	94,717	0.01125%
Bunker Hill Community College.....	984,723	0.11691%
Bristol Community College.....	700,937	0.08322%
Bridgewater State University.....	4,149,937	0.49271%
Cape Cod Community College.....	305,695	0.03629%
Framingham State University.....	1,115,600	0.13245%
Fitchburg State University.....	862,928	0.10245%
Greenfield Community College.....	172,842	0.02052%
Holyoke Community College.....	693,458	0.08233%
Massasoit Community College.....	609,951	0.07242%
Mass Bay Community College.....	212,373	0.02521%
Massachusetts College of Art and Design.....	127,527	0.01514%
Middlesex Community College.....	489,038	0.05806%
Massachusetts Maritime Academy.....	123,826	0.01470%
MT. Wachusett Community College.....	628,433	0.07461%
Massachusetts College of Liberal Arts.....	263,226	0.03125%
Northern Essex Community College.....	758,475	0.09005%
North Shore Community College.....	683,832	0.08119%
Quinsigamond Community College.....	942,885	0.11194%
Roxbury Community College.....	44	0.00001%
Salem State University.....	3,117,853	0.37017%
Springfield Tech Community College.....	135,123	0.01604%
Worcester State University.....	1,421,425	0.16876%
Westfield State University.....	2,421,406	0.28748%
University of Massachusetts.....	28,292,331	3.35903%
Total internal allocation.....	<u>\$ 842,275,568</u>	<u>100.00000%</u>

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2018

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.....	\$ 11,472,251,107	\$ 363,802,534	\$ 1,162,641,386	\$ 30,940,334	\$ 57,144,788	\$ 1,614,529,042	\$ 233,804,984	\$ 398,763,595	\$ 2,180,651	\$ 38,550,182	\$ 673,299,412
Berkshire Community College.....	1,370,318	43,455	138,873	3,696	42,902	228,926	27,927	47,631	260	307,810	383,628
Bunker Hill Community College.....	14,246,482	451,778	1,443,792	38,422	2,749,463	4,683,455	290,344	495,193	2,708	1,140,510	1,928,755
Bristol Community College.....	10,140,807	321,580	1,027,708	27,349	678,883	2,055,520	206,670	352,484	1,928	1,513,996	2,075,078
Bridgewater State University.....	60,039,220	1,903,935	6,084,602	161,924	7,586,330	15,736,791	1,223,602	2,086,901	11,412	2,567,296	5,889,211
Cape Cod Community College.....	4,422,643	140,249	448,207	11,928	857,344	1,457,728	90,134	153,726	841	798,582	1,043,283
Framingham State University.....	16,139,945	511,822	1,635,683	43,529	1,948,503	4,139,537	328,933	561,008	3,068	283,869	1,176,878
Fitchburg State University.....	12,484,412	395,900	1,265,218	33,670	1,085,296	2,780,084	254,433	433,945	2,373	164,542	855,293
Greenfield Community College.....	2,500,592	79,298	253,419	6,744	-	339,461	50,962	86,918	475	931,762	1,070,117
Holyoke Community College.....	10,032,605	318,149	1,016,742	27,058	927,483	2,289,432	204,465	348,723	1,907	603,627	1,158,722
Massasoit Community College.....	8,824,467	279,837	894,305	23,799	767,545	1,965,486	179,843	306,729	1,677	2,715,681	3,203,930
Mass Bay Community College.....	3,072,507	97,434	311,379	8,286	870,386	1,287,485	62,618	106,797	584	834,125	1,004,124
Massachusetts College of Art and Design.....	1,844,997	58,508	186,979	4,976	137,495	387,958	37,601	64,130	351	357,535	459,617
Middlesex Community College.....	7,075,158	224,364	717,023	19,081	966,058	1,926,526	144,192	245,925	1,345	8,683,504	9,074,966
Massachusetts Maritime Academy.....	1,791,453	56,810	181,553	4,831	116,878	360,072	36,510	62,269	341	110,289	209,409
MT. Wachusett Community College.....	9,091,855	288,317	921,403	24,520	532,207	1,766,447	185,292	316,024	1,728	2,790,440	3,293,484
Massachusetts College of Liberal Arts.....	3,808,223	120,765	385,940	10,271	577,369	1,094,345	77,612	132,370	724	984,981	1,195,687
Northern Essex Community College.....	10,973,238	347,978	1,112,070	29,595	821,607	2,311,250	223,635	381,418	2,086	1,093,915	1,701,055
North Shore Community College.....	9,893,341	313,733	1,002,629	26,682	264,948	1,607,992	201,627	343,882	1,881	1,385,197	1,932,587
Quinsigamond Community College.....	13,641,190	432,583	1,382,450	36,790	1,437,787	3,289,610	278,008	474,154	2,593	2,075,633	2,830,388
Roxbury Community College.....	637	20	65	2	447	534	13	22	-	524,356	524,391
Salem State University.....	45,107,543	1,430,429	4,571,369	121,654	2,869,075	8,992,527	919,294	1,567,892	8,574	2,728,433	5,224,192
Springfield Tech Community College.....	1,954,892	61,993	198,116	5,272	307,781	573,162	39,841	67,950	372	209,994	318,157
Worcester State University.....	20,564,468	652,131	2,084,081	55,462	2,675,327	5,467,001	419,105	714,800	3,909	1,326,334	2,464,147
Westfield State University.....	35,031,695	1,110,908	3,550,245	94,479	4,489,443	9,245,075	713,947	1,217,666	6,659	1,883,403	3,821,675
University of Massachusetts.....	409,319,344	12,980,139	41,481,973	1,103,923	22,245,045	77,811,080	8,341,946	14,227,517	77,804	37,534,394	60,181,662
Total internal allocation.....	\$ 12,185,623,139	\$ 386,424,649	\$ 1,234,937,210	\$ 32,864,277	\$ 112,100,390	\$ 1,766,326,526	\$ 248,343,537	\$ 423,559,669	\$ 2,316,251	\$ 112,100,390	\$ 786,319,848

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COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2018

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.....	\$ 1,402,665,147	\$ 8,915,750	\$ (2,595,694)	\$ 6,320,056	\$ 1,408,985,203
Berkshire Community College.....	167,543	1,065	(247,499)	(246,434)	(78,891)
Bunker Hill Community College.....	1,741,859	11,072	244,193	255,265	1,997,124
Bristol Community College.....	1,239,875	7,881	(495,921)	(488,040)	751,835
Bridgewater State University.....	7,340,750	46,660	2,570,059	2,616,719	9,957,469
Cape Cod Community College.....	540,738	3,437	17,277	20,714	561,452
Framingham State University.....	1,973,365	12,543	729,067	741,610	2,714,975
Fitchburg State University.....	1,526,418	9,702	417,283	426,985	1,953,403
Greenfield Community College.....	305,737	1,943	(413,105)	(411,162)	(105,425)
Holyoke Community College.....	1,226,645	7,797	(48,278)	(40,481)	1,186,164
Massasoit Community College.....	1,078,931	6,858	(150,537)	(143,679)	935,252
Mass Bay Community College.....	375,663	2,388	(397,676)	(395,288)	(19,625)
Massachusetts College of Art and Design.....	225,580	1,434	(36,839)	(35,405)	190,175
Middlesex Community College.....	865,051	5,499	(1,991,305)	(1,985,806)	(1,120,755)
Massachusetts Maritime Academy.....	219,034	1,392	(108,765)	(107,373)	111,661
MT. Wachusett Community College.....	1,111,624	7,066	(469,611)	(462,545)	649,079
Massachusetts College of Liberal Arts.....	465,616	2,960	(222,013)	(219,053)	246,563
Northern Essex Community College.....	1,341,653	8,528	60,877	69,405	1,411,058
North Shore Community College.....	1,209,618	7,689	(356,930)	(349,241)	860,377
Quinsigamond Community College.....	1,667,852	10,601	(436,615)	(426,014)	1,241,838
Roxbury Community College.....	78	-	(336,380)	(336,380)	(336,302)
Salem State University.....	5,515,115	35,056	968,933	1,003,989	6,519,104
Springfield Tech Community College.....	239,017	1,519	39,387	40,906	279,923
Worcester State University.....	2,514,333	15,982	499,408	515,390	3,029,723
Westfield State University.....	4,283,182	27,225	964,420	991,645	5,274,827
University of Massachusetts.....	50,045,800	318,106	1,796,264	2,114,370	52,160,170
Total internal allocation.....	<u>\$ 1,489,886,224</u>	<u>\$ 9,470,153</u>	<u>\$ -</u>	<u>\$ 9,470,153</u>	<u>\$ 1,499,356,377</u>