

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2019

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 862,833,181	94.04758%
Berkshire Community College.....	48,114	0.00524%
Bunker Hill Community College.....	890,327	0.09704%
Bristol Community College.....	531,717	0.05796%
Bridgewater State University.....	4,144,835	0.45178%
Cape Cod Community College.....	277,248	0.03022%
Framingham State University.....	1,000,513	0.10905%
Fitchburg State University.....	868,517	0.09467%
Greenfield Community College.....	99,600	0.01086%
Holyoke Community College.....	571,187	0.06226%
Massasoit Community College.....	496,607	0.05413%
Mass Bay Community College.....	136,730	0.01490%
Massachusetts College of Art and Design.....	137,229	0.01496%
Middlesex Community College.....	336,128	0.03664%
Massachusetts Maritime Academy.....	113,265	0.01235%
MT. Wachusett Community College.....	497,656	0.05424%
Massachusetts College of Liberal Arts.....	238,478	0.02599%
Northern Essex Community College.....	478,772	0.05219%
North Shore Community College.....	511,444	0.05575%
Quinsigamond Community College.....	636,429	0.06937%
Roxbury Community College.....	1,748	0.00019%
Salem State University.....	2,764,339	0.30131%
Springfield Tech Community College.....	121,115	0.01320%
Worcester State University.....	1,315,547	0.14339%
Westfield State University.....	2,549,316	0.27787%
University of Massachusetts.....	35,843,170	3.90685%
Total internal allocation.....	<u>\$ 917,443,211</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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				
	Net Pension Liability	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.....	\$ 12,679,890,713	\$ 421,101,716	\$ 939,888,580	\$ 22,386,660	\$ 36,209,637	\$ 1,419,586,593	\$ 164,908,486	\$ 189,137,767	\$ 644,096	\$ 26,368,269	\$ 381,058,618
Berkshire Community College.....	707,064	23,482	52,411	1,248	25,026	102,167	9,196	10,547	36	659,986	679,765
Bunker Hill Community College.....	13,083,931	434,520	969,838	23,100	1,989,688	3,417,146	170,163	195,165	665	2,388,280	2,754,273
Bristol Community College.....	7,813,926	259,502	579,202	13,796	348,576	1,201,076	101,624	116,555	397	3,114,148	3,332,724
Bridgewater State University.....	60,911,032	2,022,868	4,514,990	107,540	4,230,030	10,875,428	792,179	908,571	3,094	5,201,515	6,905,359
Cape Cod Community College.....	4,074,332	135,309	302,007	7,193	564,087	1,008,596	52,989	60,774	207	1,015,610	1,129,580
Framingham State University.....	14,703,180	488,296	1,089,864	25,959	1,130,353	2,734,472	191,222	219,318	747	2,283,113	2,694,400
Fitchburg State University.....	12,763,415	423,876	946,080	22,534	604,116	1,996,606	165,995	190,384	648	814,318	1,171,344
Greenfield Community College.....	1,463,685	48,609	108,495	2,584	-	159,688	19,036	21,833	74	1,481,094	1,522,037
Holyoke Community College.....	8,393,956	278,765	622,196	14,820	573,045	1,488,826	109,168	125,207	426	2,113,151	2,347,952
Massasoit Community College.....	7,297,962	242,367	540,957	12,885	228,450	1,024,659	94,914	108,859	371	3,599,006	3,803,150
Mass Bay Community College.....	2,009,337	66,730	148,941	3,548	643,226	862,445	26,132	29,972	102	1,276,599	1,332,805
Massachusetts College of Art and Design.....	2,016,666	66,974	149,484	3,560	44,040	264,058	26,228	30,081	102	238,432	294,843
Middlesex Community College.....	4,939,613	164,046	366,146	8,721	322,019	860,932	64,242	73,681	251	8,010,647	8,148,821
Massachusetts Maritime Academy.....	1,664,505	55,279	123,380	2,939	54,794	236,392	21,648	24,828	85	231,522	278,083
MT. Wachusett Community College.....	7,313,373	242,879	542,099	12,912	148,771	946,661	95,114	109,089	371	3,694,903	3,899,477
Massachusetts College of Liberal Arts.....	3,504,591	116,388	259,776	6,187	374,917	757,268	45,579	52,276	178	1,122,202	1,220,235
Northern Essex Community College.....	7,035,864	233,662	521,529	12,422	359,990	1,127,603	91,505	104,949	357	4,078,493	4,275,304
North Shore Community College.....	7,516,002	249,608	557,119	13,270	84,647	904,644	97,749	112,111	382	3,119,908	3,330,151
Quinsigamond Community College.....	9,352,732	310,606	693,265	16,512	937,332	1,957,715	121,637	139,509	475	5,089,537	5,351,158
Roxbury Community College.....	25,688	853	1,904	45	17,115	19,917	334	383	1	228,706	229,424
Salem State University.....	40,623,749	1,349,123	3,011,209	71,722	1,049,337	5,481,391	528,333	605,958	2,064	7,937,941	9,074,296
Springfield Tech Community College.....	1,779,870	59,110	131,932	3,142	202,814	396,998	23,148	26,549	90	379,645	429,432
Worcester State University.....	19,332,813	642,047	1,433,032	34,133	1,611,403	3,720,615	251,433	288,375	982	3,065,238	3,606,028
Westfield State University.....	37,463,840	1,244,182	2,776,983	66,143	2,797,102	6,884,410	487,236	558,824	1,903	1,968,609	3,016,572
University of Massachusetts.....	526,738,521	17,493,092	39,044,147	929,970	59,973,598	117,440,807	6,850,505	7,857,019	26,757	25,043,241	39,777,522
Total internal allocation.....	\$ 13,482,420,360	\$ 447,753,889	\$ 999,375,566	\$ 23,803,545	\$ 114,524,113	\$ 1,585,457,113	\$ 175,345,796	\$ 201,108,585	\$ 684,861	\$ 114,524,113	\$ 491,663,355

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COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2019

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.....	\$ 1,965,757,868	\$ 9,668,119	\$ (2,251,213)	\$ 7,416,906	\$ 1,973,174,774
Berkshire Community College.....	109,616	539	(302,400)	(301,861)	(192,245)
Bunker Hill Community College.....	2,028,396	9,976	(218,769)	(208,793)	1,819,603
Bristol Community College.....	1,211,389	5,958	(900,420)	(894,462)	316,927
Bridgewater State University.....	9,443,010	46,443	1,404,706	1,451,149	10,894,159
Cape Cod Community College.....	631,642	3,107	(170,383)	(167,276)	464,366
Framingham State University.....	2,279,428	11,211	195,698	206,909	2,486,337
Fitchburg State University.....	1,978,707	9,732	258,612	268,344	2,247,051
Greenfield Community College.....	226,914	1,116	(533,644)	(532,528)	(305,614)
Holyoke Community College.....	1,301,311	6,400	(385,338)	(378,938)	922,373
Massasoit Community College.....	1,131,400	5,565	(626,815)	(621,250)	510,150
Mass Bay Community College.....	311,507	1,532	(485,756)	(484,224)	(172,717)
Massachusetts College of Art and Design.....	312,643	1,538	(46,157)	(44,619)	268,024
Middlesex Community College.....	765,786	3,766	(2,429,519)	(2,425,753)	(1,659,967)
Massachusetts Maritime Academy.....	258,047	1,269	(80,645)	(79,376)	178,671
MT. Wachusett Community College.....	1,133,789	5,576	(994,411)	(988,835)	144,954
Massachusetts College of Liberal Arts.....	543,315	2,672	(249,516)	(246,844)	296,471
Northern Essex Community College.....	1,090,767	5,365	(796,836)	(791,471)	299,296
North Shore Community College.....	1,165,203	5,731	(935,915)	(930,184)	235,019
Quinsigamond Community College.....	1,449,950	7,131	(1,256,445)	(1,249,314)	200,636
Roxbury Community College.....	3,982	20	(291,553)	(291,533)	(287,551)
Salem State University.....	6,297,882	30,975	(687,071)	(656,096)	5,641,786
Springfield Tech Community College.....	275,932	1,357	(43,756)	(42,399)	233,533
Worcester State University.....	2,997,157	14,741	(39,738)	(24,997)	2,972,160
Westfield State University.....	5,808,003	28,565	700,457	729,022	6,537,025
University of Massachusetts.....	81,660,041	401,626	11,166,827	11,568,453	93,228,494
Total internal allocation.....	\$ 2,090,173,685	\$ 10,280,030	\$ -	\$ 10,280,030	\$ 2,100,453,715