

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 533,445,192	93.12825%
Berkshire Community College.....	64,503	0.01126%
Bunker Hill Community College.....	572,632	0.09997%
Bristol Community College.....	649,384	0.11337%
Bridgewater State University.....	2,864,147	0.50002%
Cape Cod Community College.....	266,529	0.04653%
Framingham State University.....	698,628	0.12197%
Fitchburg State University.....	549,728	0.09597%
Greenfield Community College.....	179,150	0.03128%
Holyoke Community College.....	504,616	0.08810%
Massasoit Community College.....	658,057	0.11488%
Mass Bay Community College.....	140,839	0.02459%
Massachusetts College of Art and Design.....	133,684	0.02334%
Middlesex Community College.....	1,163,123	0.20306%
Massachusetts Maritime Academy.....	86,118	0.01503%
MT. Wachusett Community College.....	741,475	0.12945%
Massachusetts College of Liberal Arts.....	212,918	0.03717%
Northern Essex Community College.....	656,241	0.11457%
North Shore Community College.....	664,273	0.11597%
Quinsigamond Community College.....	826,253	0.14425%
Roxbury Community College.....	31,811	0.00555%
Salem State University.....	2,436,331	0.42533%
Springfield Tech Community College.....	102,835	0.01795%
Worcester State University.....	1,039,593	0.18149%
Westfield State University.....	1,656,130	0.28913%
University of Massachusetts.....	22,462,885	3.92154%
Total internal allocation.....	\$ 572,807,076	100.00000%

COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2015

Employer	Net Pension Liability	Deferred Outflows of Resources				Deferred Inflows of Resources			
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	Net Differences Between Projected and Actual Investment Earnings on Investments	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 9,699,046,728	\$ 191,717,325	\$ 1,679,676,148	\$ -	\$ 1,871,393,473	\$ 278,710,296	\$ 7,446,010	\$ 81,604,637	\$ 367,760,943
Berkshire Community College.....	1,172,795	23,182	203,104	-	226,286	33,701	900	946,242	980,844
Bunker Hill Community College.....	10,411,537	205,801	1,803,065	243,768	2,252,634	299,184	7,993	902,328	1,209,506
Bristol Community College.....	11,807,041	233,385	2,044,738	1,191,599	3,469,722	339,285	9,064	979,311	1,327,660
Bridgewater State University.....	52,075,634	1,029,359	9,018,433	10,752,053	20,799,844	1,496,437	39,979	-	1,536,416
Cape Cod Community College.....	4,845,997	95,789	839,227	581,244	1,516,261	139,254	3,720	-	142,974
Framingham State University.....	12,702,384	251,083	2,199,793	2,255,561	4,706,437	365,014	9,752	-	374,765
Fitchburg State University.....	9,995,092	197,569	1,730,945	1,415,804	3,344,318	287,217	7,673	63,613	358,503
Greenfield Community College.....	3,257,289	64,386	564,096	-	628,481	93,601	2,501	765,139	861,241
Holyoke Community College.....	9,174,886	181,356	1,588,902	941,266	2,711,525	263,648	7,044	668,483	939,174
Massasoit Community College.....	11,964,719	236,502	2,072,044	2,631,412	4,939,959	343,816	9,185	-	353,002
Mass Bay Community College.....	2,560,726	50,617	443,465	-	494,082	73,585	1,966	1,718,083	1,793,634
Massachusetts College of Art and Design.....	2,430,633	48,045	420,936	433,982	902,963	69,846	1,866	-	71,712
Middlesex Community College.....	21,147,789	418,020	3,662,364	2,898,175	6,978,559	607,700	16,235	164,213	788,148
Massachusetts Maritime Academy.....	1,565,796	30,950	271,164	237,656	539,770	44,994	1,202	552,171	598,367
MT. Wachusett Community College.....	13,481,426	266,482	2,334,707	1,940,198	4,541,387	387,400	10,350	-	397,750
Massachusetts College of Liberal Arts.....	3,871,252	76,522	670,421	262,816	1,009,759	111,244	2,972	600,625	714,840
Northern Essex Community College.....	11,931,702	235,849	2,066,326	1,940,480	4,242,655	342,868	9,160	-	352,028
North Shore Community College.....	12,077,736	238,736	2,091,616	864,825	3,195,178	347,064	9,272	-	356,336
Quinsigamond Community College.....	15,022,858	296,951	2,601,651	1,147,775	4,046,377	431,694	11,533	683,431	1,126,659
Roxbury Community College.....	578,380	11,433	100,163	-	111,596	16,620	444	1,020,016	1,037,080
Salem State University.....	44,297,126	875,604	7,671,355	8,084,944	16,631,903	1,272,915	34,007	-	1,306,922
Springfield Tech Community College.....	1,869,738	36,958	323,800	225,480	586,239	53,729	1,435	-	55,164
Worcester State University.....	18,901,770	373,624	3,273,399	2,918,458	6,565,481	543,158	14,511	52,511	610,180
Westfield State University.....	30,111,590	595,204	5,214,710	3,788,742	9,598,656	865,282	23,117	-	888,399
University of Massachusetts.....	408,417,917	8,073,040	70,729,614	45,964,560	124,767,215	11,736,234	313,545	-	12,049,778
Total internal allocation.....	\$ 10,414,720,539	\$ 205,863,773	\$ 1,803,616,188	\$ 90,720,800	\$ 2,100,200,761	\$ 299,275,787	\$ 7,995,437	\$ 90,720,800	\$ 397,992,025

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COMMONWEALTH OF MASSACHUSETTS
SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS
As of and for the fiscal year ended June 30, 2015

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.....	\$ 1,094,911,421	\$ (1,768,045)	\$ (19,228,017)	\$ (20,996,061)	\$ 1,073,915,359
Berkshire Community College.....	132,395	(246)	(243,350)	(243,596)	(111,201)
Bunker Hill Community College.....	1,175,343	(1,963)	(130,869)	(132,833)	1,042,511
Bristol Community College.....	1,332,880	(2,052)	(15,003)	(17,055)	1,315,825
Bridgewater State University.....	5,878,743	(8,775)	2,515,330	2,506,555	8,385,298
Cape Cod Community College.....	547,058	(866)	154,393	153,527	700,584
Framingham State University.....	1,433,954	(2,148)	514,212	512,064	1,946,018
Fitchburg State University.....	1,128,332	(1,706)	296,448	294,743	1,423,074
Greenfield Community College.....	367,711	(604)	(209,020)	(209,624)	158,086
Holyoke Community College.....	1,035,740	(1,594)	18,175	16,582	1,052,321
Massasoit Community College.....	1,350,680	(2,013)	621,289	619,277	1,969,957
Mass Bay Community College.....	289,077	(527)	(441,401)	(441,927)	(152,851)
Massachusetts College of Art and Design.....	274,391	(411)	98,829	98,418	372,809
Middlesex Community College.....	2,387,344	(3,615)	597,121	593,506	2,980,849
Massachusetts Maritime Academy.....	176,760	(266)	(104,951)	(105,217)	71,544
MT. Wachusett Community College.....	1,521,899	(2,345)	469,331	466,985	1,988,884
Massachusetts College of Liberal Arts.....	437,020	(683)	(113,203)	(113,887)	323,133
Northern Essex Community College.....	1,346,953	(2,039)	449,771	447,732	1,794,684
North Shore Community College.....	1,363,438	(2,144)	205,841	203,697	1,567,135
Quinsigamond Community College.....	1,695,909	(2,641)	59,795	57,154	1,753,063
Roxbury Community College.....	65,292	(163)	(244,818)	(244,981)	(179,689)
Salem State University.....	5,000,639	(7,510)	1,873,142	1,865,632	6,866,271
Springfield Tech Community College.....	211,072	(334)	59,848	59,514	270,586
Worcester State University.....	2,133,794	(3,206)	633,543	630,337	2,764,131
Westfield State University.....	3,399,254	(5,206)	867,201	861,994	4,261,248
University of Massachusetts.....	46,105,711	(71,960)	11,296,364	11,224,404	57,330,115
Total internal allocation.....	\$ 1,175,702,807	\$ (1,893,062)	\$ -	\$ (1,893,062)	\$ 1,173,809,745