

**COMMONWEALTH OF MASSACHUSETTS**  
**SCHEDULE OF INTERNAL ALLOCATIONS**

As of and for the fiscal year ended June 30, 2014 and 2013

Employer	FY2014		FY2013	
	Actual Employer Contributions	Employer Allocation Percentage	Allocation Method Actual Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 507,097,913	94.09685%	\$ 477,225,281	94.42859%
Berkshire Community College.....	95,172	0.01766%	139,952	0.02769%
Bunker Hill Community College.....	611,907	0.11355%	550,111	0.10885%
Bristol Community College.....	514,341	0.09544%	577,658	0.11430%
Bridgewater State University.....	1,983,762	0.36811%	1,667,213	0.32989%
Cape Cod Community College.....	235,845	0.04376%	182,499	0.03611%
Framingham State University.....	490,975	0.09111%	440,537	0.08717%
Fitchburg State University.....	402,403	0.07467%	383,559	0.07589%
Greenfield Community College.....	180,797	0.03355%	229,317	0.04537%
Holyoke Community College.....	398,437	0.07393%	438,712	0.08681%
Massasoit Community College.....	452,410	0.08395%	368,263	0.07287%
Mass Bay Community College.....	195,692	0.03631%	274,888	0.05439%
Massachusetts College of Art and Design.....	93,636	0.01738%	84,149	0.01665%
Middlesex Community College.....	859,309	0.15945%	821,830	0.16262%
Massachusetts Maritime Academy.....	61,753	0.01146%	111,654	0.02209%
MT. Waschuset Community College.....	589,036	0.10930%	493,868	0.09772%
Massachusetts College of Liberal Arts.....	179,009	0.03322%	226,331	0.04478%
Northern Essex Community College.....	483,765	0.08977%	425,226	0.08414%
North Shore Community College.....	572,284	0.10619%	515,743	0.10205%
Quinsigamond Community College.....	684,297	0.12698%	708,242	0.14014%
Roxbury Community College.....	89,456	0.01660%	111,711	0.02210%
Salem State University.....	1,734,304	0.32182%	1,509,152	0.29862%
Springfield Tech Community College.....	90,907	0.01687%	70,319	0.01391%
Worcester State University.....	741,444	0.13758%	700,426	0.13859%
Westfield State University.....	1,283,189	0.23811%	1,164,636	0.23045%
University of Massachusetts.....	18,788,549	3.48639%	15,960,933	3.15819%
<b>Total internal allocation.....</b>	<b>\$ 538,910,592</b>	<b>100.00000%</b>	<b>\$ 505,382,210</b>	<b>100.00000%</b>

**COMMONWEALTH OF MASSACHUSETTS**  
**SCHEDULE OF INTERNAL ALLOCATION OF PENSION AMOUNTS**  
As of and for the fiscal year ended June 30, 2014 and 2013

Employer	2014 Deferred Outflows of Resources					2014 Deferred Inflows of Resources				2014 Pension Expense				
	June 30, 2013 Net Pension Liability	June 30, 2014 Net Pension Liability	Changes of Assumptions	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	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	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	Net Amortization of Deferred Amounts from Change in Proportion	Total Employer Pension Expense
Commonwealth of Massachusetts.....	\$ 7,704,937,061	\$ 6,400,194,349	\$ 71,945,133	\$ -	\$ 71,945,133	\$ 1,313,632,518	\$ 2,215,992	\$ 22,146,464	\$ 1,337,994,975	\$ 473,818,894	\$ (492,446)	\$ (4,921,438)	\$ (5,413,884)	\$ 468,405,009
Berkshire Community College.....	2,259,565	1,201,187	13,503	-	13,503	246,542	416	669,751	916,709	88,926	(92)	(148,833)	(148,925)	(59,999)
Bunker Hill Community College.....	8,881,698	7,723,013	86,815	313,417	400,232	1,585,140	2,674	-	1,587,814	571,750	(594)	69,648	69,054	640,804
Bristol Community College.....	9,326,452	6,491,611	72,973	-	72,973	1,332,396	2,248	1,259,113	2,593,756	480,587	(499)	(279,803)	(280,302)	200,284
Bridgewater State University.....	26,917,625	25,037,497	281,449	2,551,191	2,832,640	5,138,917	8,669	-	5,147,586	1,853,575	(1,926)	566,931	565,005	2,418,579
Cape Cod Community College.....	2,946,498	2,976,652	33,461	510,860	544,321	610,954	1,031	-	611,985	220,367	(229)	113,524	113,295	333,662
Framingham State University.....	7,112,594	6,196,704	69,658	262,768	332,426	1,271,866	2,146	-	1,274,012	458,754	(477)	58,393	57,916	516,670
Fitchburg State University.....	6,192,668	5,078,817	57,091	-	57,091	1,042,421	1,758	81,789	1,125,969	375,995	(391)	(18,175)	(18,566)	357,429
Greenfield Community College.....	3,702,388	2,281,879	25,651	-	25,651	468,353	790	789,526	1,258,669	168,932	(176)	(175,450)	(175,626)	(6,694)
Holyoke Community College.....	7,083,129	5,028,761	56,529	-	56,529	1,032,147	1,741	859,478	1,893,367	372,289	(387)	(190,995)	(191,382)	180,907
Massasoit Community College.....	5,945,710	5,709,966	64,186	739,751	803,937	1,171,964	1,977	-	1,173,941	422,720	(439)	164,389	163,950	586,670
Mass Bay Community College.....	4,438,144	2,469,872	27,764	-	27,764	506,938	855	1,206,991	1,714,785	182,849	(190)	(268,220)	(268,410)	(85,561)
Massachusetts College of Art and Design.....	1,358,609	1,181,801	13,285	48,367	61,652	242,563	409	-	242,972	87,491	(91)	10,748	10,657	98,148
Middlesex Community College.....	13,268,678	10,845,528	121,916	-	121,916	2,226,032	3,755	211,132	2,440,919	802,916	(834)	(46,918)	(47,752)	755,163
Massachusetts Maritime Academy.....	1,802,685	779,398	8,761	-	8,761	159,971	270	709,933	870,173	57,700	(60)	(157,763)	(157,823)	(100,123)
MT. Wachusett Community College.....	7,973,638	7,434,353	83,570	773,050	856,620	1,525,892	2,574	-	1,528,466	550,380	(572)	171,789	171,217	721,597
Massachusetts College of Liberal Arts.....	3,654,178	2,259,312	25,397	-	25,397	463,721	782	772,231	1,236,734	167,261	(174)	(171,607)	(171,781)	(4,520)
Northern Essex Community College.....	6,865,394	6,105,705	68,635	375,706	444,341	1,253,189	2,114	-	1,255,303	452,017	(470)	83,490	83,020	535,037
North Shore Community College.....	8,326,817	7,222,922	81,193	276,564	357,757	1,482,496	2,501	-	1,484,997	534,727	(556)	61,459	60,903	595,630
Quinsigamond Community College.....	11,434,767	8,636,663	97,085	-	97,085	1,772,665	2,990	878,696	2,654,351	639,389	(665)	(195,266)	(195,931)	443,459
Roxbury Community College.....	1,803,606	1,129,044	12,692	-	12,692	231,735	391	367,503	599,629	83,585	(87)	(81,667)	(81,754)	1,831
Salem State University.....	24,365,686	21,889,032	246,056	1,548,874	1,794,930	4,492,699	7,579	-	4,500,278	1,620,488	(1,684)	344,194	342,510	1,962,998
Springfield Tech Community College.....	1,135,320	1,147,357	12,898	197,251	210,149	235,494	397	-	235,891	84,941	(88)	43,834	43,746	128,687
Worcester State University.....	11,308,576	9,357,928	105,193	-	105,193	1,920,704	3,240	67,515	1,991,459	692,786	(720)	(15,003)	(15,723)	677,063
Westfield State University.....	18,803,377	16,195,411	182,054	511,473	693,527	3,324,089	5,607	-	3,329,697	1,198,978	(1,246)	113,661	112,415	1,311,393
University of Massachusetts.....	257,693,775	237,134,411	2,665,648	21,910,850	24,576,498	48,671,565	82,105	-	48,753,670	17,555,524	(18,246)	4,869,078	4,850,832	22,406,356
<b>Total internal allocation.....</b>	<b>\$ 8,159,538,639</b>	<b>\$ 6,801,709,172</b>	<b>\$ 76,458,595</b>	<b>\$ 30,020,122</b>	<b>\$ 106,478,717</b>	<b>\$ 1,396,042,973</b>	<b>\$ 2,355,012</b>	<b>\$ 30,020,122</b>	<b>\$ 1,428,418,107</b>	<b>\$ 503,543,821</b>	<b>\$ (523,340)</b>	<b>\$ -</b>	<b>\$ (523,340)</b>	<b>\$ 503,020,481</b>