

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

Schedule of Nonemployer Allocations and  
Schedule of Collective Pension Amounts

June 30, 2017

(With Independent Auditors' Report Thereon)



KPMG LLP  
Two Financial Center  
60 South Street  
Boston, MA 02111

## Independent Auditors' Report

Mr. Thomas G. Shack III, Comptroller  
Commonwealth of Massachusetts:

We have audited the accompanying schedule of nonemployer allocations of the Massachusetts Teachers' Retirement System (MTRS) as of and for the year ended June 30, 2017, and the related notes. We have also audited the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total nonemployer pension expense (specified column totals) included in the accompanying schedule of collective pension amounts of MTRS as of and for the year ended June 30, 2017, and the related notes.

### ***Management's Responsibility for the Schedules***

Management is responsible for the preparation and fair presentation of these schedules in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express opinions on the schedule of nonemployer allocations and the specified column totals included in the schedule of collective pension amounts based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of nonemployer allocations and the specified column totals included in the schedule of collective pension amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of nonemployer allocations and the specified column totals included in the schedule of collective pension amounts. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of nonemployer allocations and the specified column totals included in the schedule of collective pension amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of nonemployer allocations and the specified column totals included in the schedule of collective pension amounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of nonemployer allocations and the specified column totals included in the schedule of collective pension amounts.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, the schedules referred to above present fairly, in all material respects, the nonemployer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total nonemployer pension expense for MTRS as of and for the year ended June 30, 2017, in accordance with U.S. generally accepted accounting principles.

***Supplemental Information***

The supplemental schedule of employer allocations of special funding amounts, the supplemental schedule of special funding amounts by employer, and related notes have not been subject to the auditing procedures applied in the audit of the schedule of nonemployer allocations and the schedule of collective pension amounts, and accordingly, we do not express an opinion or provide any assurance on them.

***Restriction on Use***

Our report is intended solely for information and use of MTRS management and board, MTRS employers and their auditors, and the Commonwealth of Massachusetts, and is not intended to be and should not be used by anyone other than these specified parties.

**KPMG LLP**

Boston, Massachusetts  
March 16, 2018

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SCHEDULE OF NONEMPLOYER ALLOCATIONS**  
As of and for the fiscal year ended June 30, 2017

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Nonemployer	Nonemployer Contributions	Allocation Percentage
Commonwealth of Massachusetts.....	\$ 1,235,515,000	100.00000%

See accompanying notes to schedule of nonemployer allocations and schedule of collective pension amounts.

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

SCHEDULE OF COLLECTIVE PENSION AMOUNTS

As of and for the fiscal year ended June 30, 2017

Nonemployer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense
		Differences Between Expected and Actual Experience	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Nonemployer Pension Expense
Commonwealth of Massachusetts.....	\$ 22,885,391,000	\$ 118,425,898	\$ 2,613,180,328	\$ 2,731,606,225	\$ 50,145,968	\$ 145,918,200	\$ 196,064,168	\$ 2,388,614,879

See accompanying notes to schedule of nonemployer allocations and schedule of collective pension amounts.

# MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

## Notes to Schedule of Nonemployer Allocations and Schedule of Collective Pension Amounts

June 30, 2017

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### NOTE 1 - PLAN DESCRIPTION

The Massachusetts Teachers' Retirement System (MTRS) is a public employee retirement system (PERS) that administers a cost-sharing multiple employer defined benefit pension plan, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans*. MTRS is managed by the Commonwealth on behalf of municipal teachers and municipal teacher retirees. The Commonwealth is a nonemployer contributing entity and is responsible for all contributions and future benefit requirements of the MTRS. The MTRS covers certified teachers in cities (except Boston), towns, regional school districts, charter schools, educational collaboratives and Quincy College. The MTRS is part of the Commonwealth's reporting entity and does not issue a stand-alone audited financial report.

Management of MTRS is vested in the Massachusetts Teachers' Retirement Board (MTRB), which consists of seven members-two elected by the MTRS members, the State Treasurer (or their designee), the State Auditor (or their designee), a member appointed by the Governor, the Commissioner of Education (or their designee), who serves ex-officio as the Chairman of the MTRB and one who is chosen by the six other MTRB members.

**Benefits provided.** MTRS provides retirement, disability, survivor and death benefits to members and their beneficiaries. Massachusetts General Laws (MGL) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member's highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated on the basis of the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member's age, length of creditable service, group creditable service, and group classification. The authority for amending these provisions rests with the Legislature.

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of 20 years of creditable service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65. Most employees who joined the system after April 1, 2012 cannot retire prior to age 60.

The MTRS' funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the MTRS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

# MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

## Notes to Schedule of Nonemployer Allocations and Schedule of Collective Pension Amounts June 30, 2017

Member contributions for MTRS vary depending on the most recent date of membership:

Hire Date	% of Compensation
Prior to 1975.....	5% of regular compensation
1975 - 1983.....	7% of regular compensation
1984 to 6/30/1996.....	8% of regular compensation
7/1/1996 to present.....	9% of regular compensation
7/1/2001 to present.....	11% of regular compensation (for teachers hired after 7/1/01 and those accepting provisions of Chapter 114 of the Acts of 2000)
1979 to present.....	An additional 2% of regular compensation in excess of \$30,000

In addition, members who join the system on or after April 2, 2012 will have their withholding rate reduced to 8% after achieving 30 years of creditable service.

### NOTE 2 - BASIS OF PRESENTATION

The Schedule of Nonemployer Allocations and Schedule of Collective Pension Amounts (the Schedules) present amounts that are elements of the financial statements of the MTRS and the Commonwealth of Massachusetts as the nonemployer entity. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the MTRS or the Commonwealth of Massachusetts. The amounts presented in the Schedules were prepared in accordance with U.S. generally accepted accounting principles. Such preparation requires management of the MTRS to make a number of estimates and assumptions related to the reported amounts. Actual results could differ from those estimates.

### NOTE 3 - COLLECTIVE NET PENSION LIABILITY

The collective net pension liability at June 30, 2017 was as follows (amounts in thousands):

Total pension liability.....	\$ 50,024,000
Less:	
Plan fiduciary net position.....	<u>27,138,609</u>
Net pension liability.....	<u>\$ 22,885,391</u>
Plan fiduciary net position as a percentage of total pension liability.....	<u>54.25%</u>

### *Actuarial Assumptions*

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of January 1, 2017 rolled forward to June 30, 2017. This valuation used the following assumptions:

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**

Notes to Schedule of Nonemployer Allocations and  
Schedule of Collective Pension Amounts

June 30, 2017

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1. (a) 7.50% investment rate of return, (b) 3.50% interest rate credited to the annuity savings fund and (c) 3.00% cost of living increase on the first \$13,000 per year.
2. Salary increases are based on analyses of past experience but range from 4.0% to 7.5% depending on length of service.
3. Mortality rates were as follows:
  - Pre-retirement - reflects RP-2014 White Collar Employees Table projected generationally with Scale MP-2016 (gender distinct).
  - Post-retirement - reflects RP-2014 White Collar Healthy Annuitant Table projected generationally with Scale MP-2016 (gender distinct).
  - Disability - assumed to be in accordance with the RP-2014 Healthy Annuitant Table projected generationally with Scale BB and a base year of 2014 set forward 4 years.
4. Experience study was performed as follows:
  - Dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011.

Investment assets of the MTRS are with the Pension Reserves Investment Trust (PRIT) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Best estimates of geometric rates of return for each major asset class included in the PRIT Fund's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity.....	40.0%	5.0%
Portfolio Completion Strategies.....	13.0%	3.6%
Core Fixed Income.....	12.0%	1.1%
Private Equity.....	11.0%	6.6%
Value Added Fixed Income.....	10.0%	3.8%
Real Estate.....	10.0%	3.6%
Timber/Natural Resources.....	4.0%	3.2%
Hedge Funds.....	0.0%	3.6%
 Total.....	 <u>100.0%</u>	



# MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

## Notes to Schedule of Nonemployer Allocations and Schedule of Collective Pension Amounts

June 30, 2017

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### *Discount Rate*

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth's contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rates. Based on those assumptions, the net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### *Sensitivity Analysis*

The following illustrates the sensitivity of the collective net pension liability to changes in the discount rate as of June 30, 2017. In particular, the table presents the MTRS collective net pension liability assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the current discount rate (amounts in thousands):

1% Decrease to 6.50%	Current Discount Rate 7.50%	1% Increase to 8.50%
\$ 28,424,300	\$ 22,885,391	\$ 18,193,400

### **NOTE 4 - SPECIAL FUNDING SITUATION**

The Commonwealth is a nonemployer contributing entity and is required by statute to make all actuarially determined employer contributions on behalf of the member employers. Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* and the Commonwealth is a nonemployer contributing entity in MTRS. Since the employers do not contribute directly to MTRS, there is no net pension liability to recognize for each employer. However, the notes to the financial statements must disclose the portion of the nonemployer contributing entities' share of the collective net pension liability that is associated with the employer. In addition, each employer must recognize its portion of the collective pension expense as both a revenue and pension expense.

### **NOTE 5 - DEFERRED OUTFLOW AND INFLOW OF RESOURCES**

The following table summarizes the changes in both deferred outflows and deferred inflows of resources (amounts in thousands):

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
Notes to Schedule of Nonemployer Allocations and  
Schedule of Collective Pension Amounts  
June 30, 2017

	Year of Deferral	Amortization Period	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
<b>Deferred Outflows of Resources:</b>						
Difference between expected and actual experience.....	2015	6.2 years	\$ 103,645	\$ -	\$ (24,677)	\$ 78,968
	2017	6.2 years	-	47,046	(7,588)	39,458
Subtotal.....			103,645	47,046	(32,265)	118,426
Change of assumptions.....	2014	6.1 years	54,885	-	(17,705)	37,180
	2015	6.2 years	2,086,452	-	(496,774)	1,589,678
	2017	6.2 years	-	1,176,000	(189,678)	986,322
Subtotal.....			2,141,337	1,176,000	(704,157)	2,613,180
Total deferred outflows of resources.....			<u>\$ 2,244,982</u>	<u>\$ 1,223,046</u>	<u>\$ (736,422)</u>	<u>\$ 2,731,606</u>
<b>Deferred Inflows of Resources:</b>						
Difference between expected and actual experience.....	2016	6.2 years	\$ (62,085)	\$ -	\$ 11,939	\$ (50,146)
Net difference between projected and actual earnings on plan investments.....	2014	5 years	(797,328)	-	398,664	(398,664)
	2015	5 years	645,614	-	(215,205)	430,409
	2016	5 years	1,129,996	-	(282,499)	847,497
	2017	5 years	-	(1,281,451)	256,291	(1,025,160)
Subtotal.....			978,282	(1,281,451)	157,251	(145,918)
Total deferred inflows of resources.....			<u>\$ 916,197</u>	<u>\$ (1,281,451)</u>	<u>\$ 169,190</u>	<u>\$ (196,064)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows (amounts in thousands):

Fiscal Year Ending June 30	
2018.....	\$ 567,232
2019.....	965,896
2020.....	734,756
2021.....	33,327
2022.....	194,878
Thereafter.....	<u>39,453</u>
Total.....	<u>\$ 2,535,542</u>

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**NOTE 6 - COLLECTIVE PENSION EXPENSE**

The following table shows the components of pension expense as of June 30, 2017 (amounts in thousands):

Service cost.....	\$	891,760
Interest on the total pension liability.....		3,505,761
Employee contributions.....		(730,212)
Projected earnings on plan investments.....		(1,818,901)
Transfers and reimbursements from other systems.....		(65,987)
Member make up, redeposits and payments from rollovers.....		(21,878)
Other reimbursements.....		(3,405)
Administrative expense.....		24,053
Other changes.....		40,192
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience.....		20,326
Differences between projected and actual earnings on plan investments.....		(157,251)
Changes of assumptions.....		704,157
		<hr/>
Pension expense.....	\$	<u><u>2,388,615</u></u>

**SUPPLEMENTAL INFORMATION**  
**(SEE ACCOMPANYING INDEPENDENT AUDITORS' REPORT)**  
**(UNAUDITED)**

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0100-ABINGTON PUBLIC SCHOOLS.....	\$ 2,295,864	0.185822%
0110-ACTON-BOXBOROUGH REGIONAL SCHOOL.....	7,072,967	0.572471%
0115-ACUSHNET PUBLIC SCHOOLS.....	1,132,600	0.091670%
0120-ADAMS-CHESHIRE REGIONAL SCHOOLS.....	1,415,905	0.114600%
0125-AGAWAM PUBLIC SCHOOLS.....	5,031,574	0.407245%
0130-AMESBURY PUBLIC SCHOOLS.....	2,866,898	0.232041%
0135-AMHERST PUBLIC SCHOOLS.....	2,166,141	0.175323%
0140-AMHERST-PELHAM REGIONAL SCHOOL DISTRICT.....	2,225,457	0.180124%
0145-ANDOVER PUBLIC SCHOOLS.....	9,101,646	0.736668%
0150-ARLINGTON PUBLIC SCHOOLS.....	6,846,143	0.554112%
0160-ASHBURNHAM-WESTMINSTER REGIONAL SCHOOL.....	2,463,570	0.199396%
0170-ASHLAND PUBLIC SCHOOLS.....	3,491,067	0.282560%
0175-ASSABET VALLEY REGIONAL VOCATIONAL SCH.....	1,986,926	0.160818%
0180-ASSABET VALLEY COLLABORATIVE SCHOOL.....	644,666	0.052178%
0185-ATHOL-ROYALSTON REGIONAL SCHOOL.....	1,743,964	0.141153%
0190-ATTLEBORO PUBLIC SCHOOLS.....	6,751,113	0.546421%
0195-AUBURN PUBLIC SCHOOLS.....	2,945,031	0.238365%
0200-AVON PUBLIC SCHOOLS.....	1,042,031	0.084340%
0210-BARNSTABLE PUBLIC SCHOOLS.....	7,366,007	0.596189%
0220-BEDFORD PUBLIC SCHOOLS.....	4,239,264	0.343117%
0225-BELCHERTOWN PUBLIC SCHOOLS.....	2,691,981	0.217883%
0230-BELLINGHAM PUBLIC SCHOOLS.....	2,835,243	0.229479%
0235-BELMONT PUBLIC SCHOOLS.....	5,152,685	0.417048%
0240-BERKLEY PUBLIC SCHOOLS.....	1,052,257	0.085167%
0245-BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT.....	1,883,253	0.152427%
0250-BERLIN PUBLIC SCHOOLS.....	330,930	0.026785%
0255-BERLIN-BOYLSTON REGIONAL SCHOOL.....	768,732	0.062220%
0265-BEVERLY PUBLIC SCHOOLS.....	5,442,233	0.440483%
0270-BICOUNTY COLLABORATIVE.....	854,698	0.069177%
0275-BILLERICA PUBLIC SCHOOLS.....	7,158,986	0.579433%
0280-BLACKSTONE-MILLVILLE REGIONAL SCHOOL.....	2,080,346	0.168379%
0285-BLACKSTONE VALLEY REG. VOC.....	1,746,663	0.141371%
0300-BLUE HILLS REGIONAL TECH.....	1,574,343	0.127424%
0315-BOURNE PUBLIC SCHOOLS.....	2,729,798	0.220944%
0325-BOXFORD PUBLIC SCHOOLS.....	1,149,203	0.093014%
0330-BOYLSTON PUBLIC SCHOOLS.....	336,274	0.027217%
0335-BRAINTREE PUBLIC SCHOOLS.....	7,697,799	0.623044%
0340-BREWSTER PUBLIC SCHOOLS.....	686,828	0.055590%
0350-BRIDGewater-RAYNHAM REGIONAL SCHOOL.....	6,124,852	0.495733%
0355-BRIMFIELD PUBLIC SCHOOLS.....	415,970	0.033668%
0360-BRISTOL COUNTY AGRICULTURAL.....	600,920	0.048637%
0365-BRISTOL-PLYMOUTH REGIONAL SCHOOL.....	1,842,454	0.149124%
0370-BROCKTON PUBLIC SCHOOLS.....	21,969,305	1.778150%
0375-BROOKFIELD PUBLIC SCHOOLS.....	327,482	0.026506%
0380-BROOKLINE PUBLIC SCHOOLS.....	13,921,694	1.126793%
0390-BURLINGTON PUBLIC SCHOOLS.....	6,175,336	0.499819%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0395-CAMBRIDGE PUBLIC SCHOOLS.....	14,491,675	1.172926%
0400-CANTON PUBLIC SCHOOLS.....	4,621,053	0.374018%
0410-CAPE COD REGIONAL SCHOOL DISTRICT.....	1,090,237	0.088241%
0415-CAPE COD COLLABORATIVE.....	497,517	0.040268%
0420-CAPS COLLABORATIVE.....	412,162	0.033360%
0425-CARLISLE PUBLIC SCHOOLS.....	1,330,686	0.107703%
0430-CARVER PUBLIC SCHOOLS.....	2,151,451	0.174134%
0435-CASE COLLABORATIVE.....	806,610	0.065285%
0440-CENTRAL BERKSHIRE REGIONAL.....	1,964,366	0.158992%
0445-CENTRAL MASS. SPEC. ED. COLLABORATIVE.....	1,509,440	0.122171%
0450-CHARMS COLLABORATIVE.....	112,256	0.009086%
0460-CHELMSFORD PUBLIC SCHOOLS.....	6,066,118	0.490979%
0465-CHELSEA PUBLIC SCHOOLS.....	7,143,791	0.578203%
0470-CHESTERFIELD-GOSHEN REGIONAL.....	238,896	0.019336%
0475-CHICOPEE PUBLIC SCHOOLS.....	9,999,920	0.809373%
0485-CLARKSBURG PUBLIC SCHOOLS.....	230,944	0.018692%
0490-CLINTON PUBLIC SCHOOLS.....	2,224,770	0.180068%
0495-COHASSET PUBLIC SCHOOLS.....	2,293,246	0.185611%
0500-CONCORD PUBLIC SCHOOLS.....	3,777,927	0.305777%
0505-CONCORD-CARLISLE REGIONAL SCHOOL.....	2,410,750	0.195121%
0510-CONWAY PUBLIC SCHOOLS.....	231,917	0.018771%
0515-SOUTH COAST ED. COLLABORATIVE (COOPC).....	1,097,177	0.088803%
0520-DANVERS PUBLIC SCHOOLS.....	4,934,124	0.399358%
0525-DARTMOUTH PUBLIC SCHOOLS.....	4,938,563	0.399717%
0530-DEDHAM PUBLIC SCHOOLS.....	4,624,261	0.374278%
0540-DEERFIELD PUBLIC SCHOOLS.....	525,735	0.042552%
0545-DENNIS-YARMOUTH REGIONAL SCHOOLS.....	4,957,971	0.401288%
0555-DIGHTON-REHOBOTH REGIONAL SCHOOL.....	3,690,560	0.298706%
0560-DOUGLAS PUBLIC SCHOOLS.....	1,448,848	0.117267%
0565-DOVER PUBLIC SCHOOLS.....	773,238	0.062584%
0570-DOVER-SHERBORN REGIONAL SCHOOL.....	2,320,347	0.187804%
0575-DRACUT PUBLIC SCHOOLS.....	3,161,255	0.255865%
0580-DUDLEY-CHARLTON REGIONAL SCHOOLS.....	4,197,987	0.339776%
0585-DUXBURY PUBLIC SCHOOLS.....	4,155,507	0.336338%
0590-EAST BRIDGEWATER PUBLIC SCHOOLS.....	2,107,412	0.170570%
0600-EAST LONGMEADOW PUBLIC SCHOOLS.....	3,573,641	0.289243%
0605-EASTHAM PUBLIC SCHOOLS.....	380,595	0.030805%
0610-EASTHAMPTON PUBLIC SCHOOLS.....	1,685,829	0.136447%
0615-EASTON PUBLIC SCHOOLS.....	4,519,169	0.365772%
0617-EDCO COLLABORATIVE.....	384,843	0.031148%
0620-EDGARTOWN PUBLIC SCHOOLS.....	690,497	0.055887%
0625-ERVING PUBLIC SCHOOLS.....	295,329	0.023903%
0640-EVERETT PUBLIC SCHOOLS.....	9,037,304	0.731460%
0645-FAIRHAVEN PUBLIC SCHOOLS.....	2,213,041	0.179119%
0650-FALL RIVER PUBLIC SCHOOLS.....	12,057,963	0.975946%
0655-FALMOUTH PUBLIC SCHOOLS.....	5,295,256	0.428587%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0660-FITCHBURG PUBLIC SCHOOLS.....	6,334,070	0.512666%
0665-FLLAC COLLABORATIVE.....	558,122	0.045173%
0670-FLORIDA PUBLIC SCHOOLS.....	136,897	0.011080%
0675-FOXBOROUGH PUBLIC SCHOOLS.....	3,944,571	0.319265%
0680-FRAMINGHAM PUBLIC SCHOOLS.....	13,242,915	1.071854%
0685-FRANKLIN PUBLIC SCHOOLS.....	7,215,402	0.584000%
0690-FRANKLIN COUNTY REGIONAL SCHOOL DISTRICT.....	899,132	0.072774%
0700-FREETOWN-LAKEVILLE REGIONAL SCHOOLS.....	3,053,171	0.247117%
0705-FRONTIER REGIONAL SCHOOL DISTRICT.....	937,574	0.075885%
0710-GARDNER PUBLIC SCHOOLS.....	2,733,913	0.221277%
0715-GATEWAY REGIONAL SCHOOL.....	1,164,745	0.094272%
0725-GEORGETOWN PUBLIC SCHOOLS.....	1,804,719	0.146070%
0730-GILL-MONTAGUE REGIONAL.....	1,403,206	0.113573%
0735-GLOUCESTER PUBLIC SCHOOLS.....	4,232,016	0.342531%
0745-GOSNOLD PUBLIC SCHOOLS.....	7,684	0.000622%
0750-GRAFTON PUBLIC SCHOOLS.....	3,771,962	0.305295%
0755-GRANBY PUBLIC SCHOOLS.....	1,075,476	0.087047%
0765-DIMAN REGIONAL VOC.....	2,342,531	0.189600%
0770-GREATER LAWRENCE REGIONAL.....	2,581,650	0.208953%
0775-CREST.....	952,001	0.077053%
0780-GREATER LOWELL REGIONAL.....	3,442,107	0.278597%
0785-GREATER NEW BEDFORD REGIONAL VOC.....	3,550,890	0.287402%
0795-GREENFIELD PUBLIC SCHOOLS.....	2,040,071	0.165119%
0800-GROTON-DUNSTABLE REGIONAL.....	3,168,300	0.256436%
0810-HADLEY PUBLIC SCHOOLS.....	749,268	0.060644%
0815-HALIFAX PUBLIC SCHOOLS.....	620,754	0.050243%
0820-HAMILTON-WENHAM REGIONAL.....	2,837,562	0.229666%
0830-HAMPDEN-WILBRAHAM REGIONAL.....	3,905,803	0.316127%
0835-HAMPSHIRE REGIONAL SCHOOL.....	1,132,913	0.091696%
0840-COLLABORATIVE FOR EDUCATIONAL SERVICES.....	3,129,282	0.253278%
0845-HANCOCK PUBLIC SCHOOLS.....	57,802	0.004678%
0850-HANOVER PUBLIC SCHOOLS.....	3,702,507	0.299673%
0865-HARVARD PUBLIC SCHOOLS.....	1,717,790	0.139034%
0875-HATFIELD PUBLIC SCHOOLS.....	603,824	0.048872%
0880-HAVERHILL PUBLIC SCHOOLS.....	8,661,431	0.701038%
0885-HAWLEMONT REGIONAL.....	141,304	0.011437%
0895-HINGHAM PUBLIC SCHOOLS.....	5,839,071	0.472602%
0900-HOLBROOK PUBLIC SCHOOLS.....	1,420,809	0.114997%
0910-HOLLAND PUBLIC SCHOOLS.....	276,867	0.022409%
0915-HOLLISTON PUBLIC SCHOOLS.....	3,899,314	0.315602%
0920-HOLYOKE PUBLIC SCHOOLS.....	6,380,783	0.516447%
0925-HOPEDALE PUBLIC SCHOOLS.....	1,473,613	0.119271%
0930-HOPKINTON PUBLIC SCHOOLS.....	4,437,756	0.359183%
0940-HUDSON PUBLIC SCHOOLS.....	4,313,017	0.349087%
0945-HULL PUBLIC SCHOOLS.....	1,553,135	0.125708%
0950-IPSWICH PUBLIC SCHOOLS.....	2,666,186	0.215796%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0955-KING PHILIP REGIONAL.....	2,239,726	0.181279%
0960-KINGSTON PUBLIC SCHOOLS.....	1,062,145	0.085968%
0965-LABBB COLLABORATIVE.....	1,329,373	0.107597%
0980-LANESBOROUGH PUBLIC SCHOOLS.....	267,370	0.021640%
0985-LAWRENCE PUBLIC SCHOOLS.....	16,580,183	1.341965%
0990-LEE PUBLIC SCHOOLS.....	1,074,304	0.086952%
0995-LEICESTER PUBLIC SCHOOLS.....	1,890,495	0.153013%
1000-LENOX PUBLIC SCHOOLS.....	1,264,798	0.102370%
1005-LEOMINSTER PUBLIC SCHOOLS.....	7,123,826	0.576588%
1010-LEVERETT PUBLIC SCHOOLS.....	195,199	0.015799%
1015-LEXINGTON PUBLIC SCHOOLS.....	10,706,959	0.866599%
1025-LINCOLN PUBLIC SCHOOLS.....	2,627,174	0.212638%
1030-LINCOLN-SUDBURY REGIONAL.....	2,819,700	0.228221%
1035-LITTLETON PUBLIC SCHOOLS.....	1,965,406	0.159076%
1040-LONGMEADOW PUBLIC SCHOOLS.....	3,929,731	0.318064%
1045-LOWELL PUBLIC SCHOOLS.....	18,636,606	1.508408%
1050-LOWER PIONEER COLLAB.....	785,004	0.063537%
1055-LUDLOW PUBLIC SCHOOLS.....	3,646,462	0.295137%
1060-LUNENBURG PUBLIC SCHOOLS.....	1,910,365	0.154621%
1065-LYNN PUBLIC SCHOOLS.....	17,611,758	1.425459%
1070-LYNNFIELD PUBLIC SCHOOLS.....	3,088,756	0.249997%
1075-MALDEN PUBLIC SCHOOLS.....	8,409,717	0.680665%
1082-MANCHESTER ESSEX REGIONAL SCHOOL.....	2,368,752	0.191722%
1085-MANSFIELD PUBLIC SCHOOLS.....	5,845,998	0.473163%
1090-MARBLEHEAD PUBLIC SCHOOLS.....	4,630,468	0.374780%
1095-MARION PUBLIC SCHOOLS.....	609,056	0.049296%
1100-MARTHA'S VINEYARD PUBLIC SCHOOLS.....	1,916,742	0.155137%
1105-MARSHFIELD PUBLIC SCHOOLS.....	5,658,344	0.457975%
1110-MARLBOROUGH PUBLIC SCHOOLS.....	6,781,551	0.548885%
1115-MASCONOMET REGIONAL SCHOOL.....	2,977,746	0.241013%
1120-MASHPEE PUBLIC SCHOOLS.....	2,500,131	0.202355%
1125-MATTAPOISETT PUBLIC SCHOOLS.....	648,556	0.052493%
1130-MAYNARD PUBLIC SCHOOLS.....	1,902,404	0.153977%
1135-MEDFIELD PUBLIC SCHOOLS.....	3,951,109	0.319794%
1140-MEDFORD PUBLIC SCHOOLS.....	7,249,898	0.586792%
1145-MEDWAY PUBLIC SCHOOLS.....	3,055,589	0.247313%
1150-MELROSE PUBLIC SCHOOLS.....	3,938,060	0.318738%
1155-MENDON-UPTON REGIONAL SCHOOL DISTRICT.....	2,777,174	0.224779%
1165-VALLEY COLLABORATIVE SCHOOL.....	1,044,329	0.084526%
1170-METHUEN PUBLIC SCHOOLS.....	8,867,735	0.717736%
1175-MIDDLEBOROUGH PUBLIC SCHOOLS.....	3,844,794	0.311190%
1180-MIDDLETON PUBLIC SCHOOLS.....	1,081,096	0.087502%
1185-MILFORD PUBLIC SCHOOLS.....	5,566,920	0.450575%
1190-MILLBURY PUBLIC SCHOOLS.....	2,248,296	0.181972%
1195-MILLIS PUBLIC SCHOOLS.....	1,833,124	0.148369%
1200-MILTON PUBLIC SCHOOLS.....	5,580,462	0.451671%



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
1205-MINUTEMAN REGIONAL VOCATIONAL SCHOOL.....	1,699,376	0.137544%
1210-MOHAWK TRAIL REGIONAL SCHOOL.....	1,381,403	0.111808%
1215-MONROE PUBLIC SCHOOLS.....	4,892	0.000396%
1220-MONSON PUBLIC SCHOOLS.....	1,252,908	0.101408%
1225-MONTACHUSETT REGIONAL VOCATIONAL SCHOOL.....	1,996,534	0.161595%
1230-MOUNT GREYLOCK REGIONAL SCHOOL.....	858,796	0.069509%
1235-NAHANT PUBLIC SCHOOLS.....	160,631	0.013001%
1240-NANTUCKET PUBLIC SCHOOLS.....	2,828,672	0.228947%
1245-NARRAGANSETT REGIONAL SCHOOL DISTRICT.....	1,567,279	0.126852%
1250-NASHOBA REGIONAL SCHOOL DISTRICT.....	4,887,863	0.395613%
1255-NASHOBA VALLEY TECH.....	1,106,880	0.089589%
1260-NATICK PUBLIC SCHOOLS.....	6,778,804	0.548662%
1265-NAUSET REGIONAL SCHOOL.....	2,686,217	0.217417%
1275-NEEDHAM PUBLIC SCHOOLS.....	8,436,349	0.682820%
1285-NEW BEDFORD PUBLIC SCHOOLS.....	14,972,600	1.211851%
1295-NEW SALEM-WENDELL REGIONAL SCHOOL.....	241,598	0.019554%
1305-NEWBURYPORT PUBLIC SCHOOLS.....	3,421,417	0.276922%
1310-NEWTON PUBLIC SCHOOLS.....	20,727,756	1.677661%
1315-NORFOLK PUBLIC SCHOOLS.....	1,324,612	0.107211%
1320-NORFOLK COUNTY AGRICULTURAL SCHOOL.....	906,464	0.073367%
1325-NORTH ADAMS PUBLIC SCHOOLS.....	1,980,996	0.160338%
1330-NORTH ANDOVER PUBLIC SCHOOLS.....	4,779,472	0.386840%
1335-NORTH ATTLEBORO PUBLIC SCHOOLS.....	4,807,962	0.389146%
1340-NORTH BROOKFIELD PUBLIC SCHOOLS.....	660,993	0.053499%
1345-NORTH MIDDLESEX REGIONAL SCHOOL.....	3,858,959	0.312336%
1350-NORTH READING PUBLIC SCHOOLS.....	3,680,648	0.297904%
1355-NORTH RIVER COLLABORATIVE SCHOOL.....	696,322	0.056359%
1365-NORTHAMPTON PUBLIC SCHOOLS.....	4,035,924	0.326659%
1370-NORTHBOROUGH PUBLIC SCHOOLS.....	2,687,466	0.217518%
1375-NORTHBORO-SOUTHBORO REGIONAL SCHOOL.....	2,277,502	0.184336%
1380-NORTHBRIDGE PUBLIC SCHOOLS.....	2,713,352	0.219613%
1385-NORTHEAST METRO REGIONAL VOCATIONAL SCH.....	2,085,048	0.168759%
1390-NORTHERN BERKSHIRE REGIONAL VOC. SCH.....	868,151	0.070266%
1400-NORTON PUBLIC SCHOOLS.....	3,259,240	0.263796%
1405-NORWELL PUBLIC SCHOOLS.....	3,272,318	0.264855%
1410-NORWOOD PUBLIC SCHOOLS.....	4,927,615	0.398831%
1415-OAK BLUFFS PUBLIC SCHOOLS.....	743,205	0.060153%
1425-OLD COLONY VOCATIONAL SCHOOL.....	937,366	0.075868%
1430-OLD ROCHESTER REGIONAL SCHOOL.....	1,606,981	0.130066%
1435-ORANGE PUBLIC SCHOOLS.....	675,327	0.054660%
1440-ORLEANS PUBLIC SCHOOLS.....	393,530	0.031852%
1445-FARMINGTON RIVER PUBLIC SCHOOLS.....	171,777	0.013903%
1450-OXFORD PUBLIC SCHOOLS.....	2,044,643	0.165489%
1455-PALMER PUBLIC SCHOOLS.....	1,737,711	0.140647%
1460-PATHFINDER REGIONAL VOC.....	1,292,365	0.104601%
1470-PEABODY PUBLIC SCHOOLS.....	7,166,225	0.580019%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
1475-PELHAM PUBLIC SCHOOLS.....	195,213	0.015800%
1480-PEMBROKE PUBLIC SCHOOLS.....	3,735,467	0.302341%
1485-PENTUCKET REGIONAL SCHOOL.....	3,391,258	0.274481%
1490-PETERSHAM CENTER SCHOOL.....	135,905	0.011000%
1495-PILGRIM AREA COLLABORATIVE.....	552,974	0.044757%
1500-PIONEER VALLEY REGIONAL.....	1,289,319	0.104355%
1505-PITTSFIELD PUBLIC SCHOOLS.....	7,153,268	0.578971%
1515-PLAINVILLE PUBLIC SCHOOLS.....	902,594	0.073054%
1520-PLYMOUTH PUBLIC SCHOOLS.....	10,549,916	0.853888%
1530-PLYMPTON PUBLIC SCHOOLS.....	279,952	0.022659%
1540-ACCEPT EDUCATIONAL COLLABORATIVE.....	415,028	0.033591%
1550-PROVINCETOWN PUBLIC SCHOOLS.....	349,986	0.028327%
1556-QUABBIN REGIONAL SCHOOL.....	2,521,350	0.204073%
1560-QUABOAG REGIONAL SCHOOL DISTRICT.....	1,532,456	0.124034%
1565-QUINCY PUBLIC SCHOOLS.....	12,825,287	1.038052%
1566-QUINCY COLLEGE.....	898,189	0.072698%
1570-RALPH C. MAHAR REG. SCHOOL.....	953,266	0.077155%
1575-RANDOLPH PUBLIC SCHOOLS.....	4,315,778	0.349310%
1585-READING PUBLIC SCHOOLS.....	5,572,348	0.451014%
1590-READS COLLABORATIVE.....	647,833	0.052434%
1605-REVERE PUBLIC SCHOOLS.....	9,385,847	0.759671%
1610-RICHMOND PUBLIC SCHOOLS.....	269,717	0.021830%
1615-ROCHESTER PUBLIC SCHOOLS.....	693,225	0.056108%
1620-ROCKLAND PUBLIC SCHOOLS.....	2,820,291	0.228268%
1625-ROCKPORT PUBLIC SCHOOLS.....	1,502,765	0.121631%
1630-ROWE PUBLIC SCHOOLS.....	131,207	0.010620%
1645-SALEM PUBLIC SCHOOLS.....	7,293,502	0.590321%
1660-SANDWICH PUBLIC SCHOOLS.....	3,640,876	0.294685%
1665-SAUGUS PUBLIC SCHOOLS.....	3,480,053	0.281668%
1670-SAVOY PUBLIC SCHOOLS.....	59,284	0.004798%
1675-SCITUATE PUBLIC SCHOOLS.....	4,760,395	0.385296%
1680-SEEKONK PUBLIC SCHOOLS.....	2,773,936	0.224517%
1685-SEEM COLLABORATIVE.....	1,441,068	0.116637%
1690-SHARON PUBLIC SCHOOLS.....	5,086,441	0.411686%
1695-SHAWSHEEN VALLEY VOC.....	2,517,009	0.203721%
1700-SHERBORN PUBLIC SCHOOLS.....	673,066	0.054477%
1710-SHORE COLLABORATIVE.....	754,919	0.061102%
1715-SHREWSBURY PUBLIC SCHOOLS.....	7,304,568	0.591216%
1720-SHUTESBURY PUBLIC SCHOOLS.....	187,344	0.015163%
1725-SILVER LAKE REGIONAL SCHOOL DIST.....	2,573,315	0.208279%
1730-SOMERSET PUBLIC SCHOOLS.....	2,071,913	0.167696%
1735-SOMERVILLE PUBLIC SCHOOLS.....	8,172,170	0.661438%
1745-SOUTH HADLEY PUBLIC SCHOOLS.....	2,297,607	0.185963%
1750-SOUTH MIDDLESEX REGIONAL VOC.....	1,466,163	0.118668%
1755-SOUTH SHORE REGIONAL SCHOOL DIST.....	1,100,012	0.089033%
1760-SOUTH SHORE EDUCATIONAL COLLABORATIVE.....	1,571,317	0.127179%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
1765-SOUTHERN WORCESTER COUNTY REGIONAL SCH.....	1,923,621	0.155694%
1770-SOUTHAMPTON PUBLIC SCHOOLS.....	560,692	0.045381%
1775-SOUTHBOROUGH PUBLIC SCHOOLS.....	2,236,222	0.180995%
1780-SOUTHBRIDGE PUBLIC SCHOOLS.....	2,859,758	0.231463%
1785-SOUTHEASTERN REGIONAL VOC. SCHOOL DIST.....	2,142,879	0.173440%
1790-SOUTHEASTERN MASS. COLLAB.....	250,324	0.020261%
1795-SOUTHERN BERKSHIRE REGIONAL.....	1,126,253	0.091157%
1800-SOUTHERN WORCESTER CO. ED. COLLAB.....	429,083	0.034729%
1805-SOUTHWICK-TOLLAND REGIONAL.....	2,088,350	0.169027%
1810-NORTH SHORE EDUCATION CONSORTIUM.....	1,376,617	0.111420%
1820-SPENCER-EAST BROOKFIELD PUBLIC SCHOOLS.....	1,741,635	0.140964%
1825-SPRINGFIELD PUBLIC SCHOOLS.....	32,087,897	2.597127%
1835-STONEHAM PUBLIC SCHOOLS.....	3,134,207	0.253676%
1840-STOUGHTON PUBLIC SCHOOLS.....	5,316,106	0.430275%
1850-STURBRIDGE PUBLIC SCHOOL.....	1,204,563	0.097495%
1855-SUDBURY PUBLIC SCHOOLS.....	4,268,854	0.345512%
1860-SUNDERLAND PUBLIC SCHOOLS.....	296,266	0.023979%
1865-SUTTON PUBLIC SCHOOLS.....	1,753,986	0.141964%
1870-SWAMPSCOTT PUBLIC SCHOOLS.....	3,320,913	0.268788%
1875-SWANSEA PUBLIC SCHOOLS.....	2,504,456	0.202705%
1880-TANTASQUA REGIONAL HIGH SCHOOL.....	2,474,461	0.200278%
1885-TAUNTON PUBLIC SCHOOLS.....	9,018,467	0.729936%
1890-TECH. COLLAB. THE ED. COOPERATIVE.....	494,487	0.040023%
1895-TEWKSBURY PUBLIC SCHOOLS.....	4,335,934	0.350941%
1900-TISBURY PUBLIC SCHOOLS.....	620,137	0.050193%
1905-TOPSFIELD PUBLIC SCHOOLS.....	927,411	0.075063%
1910-TRI-COUNTY REGIONAL VOC.....	1,800,458	0.145725%
1915-TRITON PUBLIC SCHOOLS.....	3,520,908	0.284975%
1920-TRURO PUBLIC SCHOOLS.....	306,934	0.024843%
1925-TYNGSBOROUGH PUBLIC SCHOOLS.....	2,340,675	0.189449%
1935-UPPER CAPE COD VOC. SCHOOL.....	1,210,643	0.097987%
1936-UP ISLAND REGIONAL SCHOOL.....	752,552	0.060910%
1940-UXBRIDGE PUBLIC SCHOOLS.....	2,335,086	0.188997%
1950-WACHUSETT REGIONAL SCHOOL DIST.....	8,204,027	0.664017%
1955-WAKEFIELD PUBLIC SCHOOLS.....	4,589,414	0.371458%
1960-WALES PUBLIC SCHOOLS.....	173,428	0.014037%
1965-WALPOLE PUBLIC SCHOOLS.....	5,418,969	0.438600%
1970-WALTHAM PUBLIC SCHOOLS.....	9,227,879	0.746885%
1975-WARE PUBLIC SCHOOLS.....	1,303,413	0.105496%
1980-WAREHAM PUBLIC SCHOOLS.....	3,131,697	0.253473%
2000-WATERTOWN PUBLIC SCHOOLS.....	4,878,062	0.394820%
2005-WAYLAND PUBLIC SCHOOLS.....	4,536,100	0.367142%
2010-WEBSTER PUBLIC SCHOOLS.....	2,252,456	0.182309%
2015-WELLESLEY PUBLIC SCHOOLS.....	9,002,369	0.728633%
2020-WELLFLEET PUBLIC SCHOOLS.....	279,452	0.022618%
2025-WEST BOYLSTON PUBLIC SCHOOLS.....	1,331,666	0.107782%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
2030-WEST BRIDGEWATER PUBLIC SCHOOLS.....	1,333,879	0.107961%
2045-WEST SPRINGFIELD PUBLIC SCHOOLS.....	5,148,055	0.416673%
2055-WESTBOROUGH PUBLIC SCHOOLS.....	5,580,995	0.451714%
2060-WESTFIELD PUBLIC SCHOOLS.....	6,691,217	0.541573%
2065-WESTFORD PUBLIC SCHOOLS.....	6,715,086	0.543505%
2070-WESTHAMPTON PUBLIC SCHOOLS.....	177,518	0.014368%
2080-WESTON PUBLIC SCHOOLS.....	4,413,453	0.357216%
2085-WESTPORT PUBLIC SCHOOLS.....	1,964,613	0.159012%
2090-WESTWOOD PUBLIC SCHOOLS.....	5,147,616	0.416637%
2095-WEYMOUTH PUBLIC SCHOOLS.....	7,918,114	0.640876%
2100-WHATELY PUBLIC SCHOOLS.....	169,854	0.013748%
2110-WHITMAN-HANSON REGIONAL.....	4,533,531	0.366935%
2120-WILLIAMSBURG PUBLIC SCHOOLS.....	247,389	0.020023%
2125-WILLIAMSTOWN PUBLIC SCHOOLS.....	582,891	0.047178%
2130-WILMINGTON PUBLIC SCHOOLS.....	4,724,247	0.382371%
2135-WINCENDON PUBLIC SCHOOLS.....	1,597,276	0.129280%
2140-WINCHESTER PUBLIC SCHOOLS.....	6,302,671	0.510125%
2145-WINTHROP PUBLIC SCHOOLS.....	2,356,974	0.190769%
2150-WHITTIER VOC. SCHOOL DIST.....	2,127,983	0.172234%
2155-WOBURN PUBLIC SCHOOLS.....	6,699,142	0.542215%
2160-WORCESTER PUBLIC SCHOOLS.....	32,530,039	2.632913%
2162-MASS ACADEMY OF MATH AND SCIENCE.....	120,738	0.009772%
2164-WORTHINGTON PUBLIC SCHOOLS.....	74,188	0.006005%
2165-WRENTHAM PUBLIC SCHOOLS.....	1,334,895	0.108044%
2200-AYER SHIRLEY REGIONAL.....	2,026,335	0.164007%
2205-SOMERSET-BERKLEY REGIONAL.....	1,364,294	0.110423%
2210-MONOMOY REGIONAL SCHOOL DISTRICT.....	2,988,599	0.241891%
2215-ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL.....	2,113,323	0.171048%
3000-MASS VIRTUAL ACADEMY AT GREENFIELD.....	283,451	0.022942%
3005-TECCA VIRTUAL SCHOOL.....	435,530	0.035251%
4005-COMMUNITY DAY CHARTER SCHOOL.....	616,197	0.049874%
4010-CITY ON A HILL CHARTER SCHOOL.....	719,760	0.058256%
4015-ATLANTIS CHARTER SCHOOL.....	1,068,847	0.086510%
4020-CAPE COD LIGHTHOUSE CHARTER SCHOOL.....	371,872	0.030099%
4025-HILLTOWN COOPERATIVE CHARTER SCHOOL.....	266,134	0.021540%
4030-BENJAMIN FRANKLIN CLASSICAL CHARTER SCH.....	452,533	0.036627%
4035-SOUTH SHORE CHARTER SCHOOL.....	927,665	0.075083%
4040-LOWELL MIDDLESEX ACADEMY CHARTER SCH.....	144,758	0.011716%
4055-BOSTON RENAISSANCE CHARTER SCHOOL.....	1,172,840	0.094927%
4060-MARBLEHEAD COMMUNITY CHARTER SCHOOL.....	290,902	0.023545%
4065-FRANCIS W. PARKER CHARTER SCHOOL.....	490,285	0.039683%
4070-NEIGHBORHOOD HOUSE CHARTER SCHOOL.....	623,020	0.050426%
4075-ACADEMY OF THE PACIFIC RIM CHARTER SCH.....	701,239	0.056757%
4080-BENJAMIN BANNEKER CHARTER SCHOOL.....	453,475	0.036703%
4090-LAWRENCE FAMILY DEVELOPMENT CHARTER SCH.....	757,024	0.061272%
4095-MARTHA'S VINEYARD CHARTER SCHOOL.....	303,250	0.024544%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
4105-SABIS INTERNATIONAL CHARTER SCHOOL.....	1,319,235	0.106776%
4115-PIONEER VALLEY PERFORMING ARTS CHARTER.....	547,024	0.044275%
4120-PROSPECT HILL ACADEMY CHARTER SCHOOL.....	1,869,738	0.151333%
4125-SEVEN HILLS CHARTER SCHOOL.....	702,442	0.056854%
4140-ABBY KELLEY FOSTER REGIONAL CHARTER.....	1,485,086	0.120200%
4145-MYSTIC VALLEY REGIONAL CHARTER SCHOOL.....	1,248,442	0.101046%
4150-FOXBORO REGIONAL CHARTER SCHOOL.....	1,183,563	0.095795%
4165-RISING TIDE CHARTER.....	720,225	0.058293%
4170-BOSTON COLLEGIATE CHARTER SCHOOL.....	1,106,536	0.089561%
4175-STURGIS CHARTER SCHOOL.....	1,287,566	0.104213%
4180-RIVER VALLEY CHARTER SCHOOL.....	282,371	0.022855%
4200-CONSERVATORY LAB CHARTER SCHOOL.....	434,660	0.035180%
4205-ROXBURY PREPARATORY CHARTER.....	1,830,821	0.148183%
4210-MEDIA & TECH CHARTER HIGH SCH.....	1,447,961	0.117195%
4225-CODMAN ACADEMY CHARTER SCHOOL.....	575,994	0.046620%
4235-CHRISTA MCAULIFFE REG. CHARTER P.S.....	534,592	0.043269%
4240-NORTH CENTRAL CHARTER ESSENTIAL SCHOOL.....	478,265	0.038710%
4245-INNOVATION ACADEMY CHARTER SCHOOL.....	952,270	0.077075%
4250-EDWARD BROOKE CHARTER SCHOOL.....	2,349,475	0.190162%
4260-FOUR RIVER CHARTER PUBLIC SCHOOL.....	299,813	0.024266%
4265-BOSTON PREPARATORY CHARTER SCHOOL.....	701,683	0.056793%
4270-EXCEL ACADEMY CHARTER SCHOOL.....	1,448,497	0.117238%
4275-SALEM ACADEMY CHARTER SCHOOL.....	590,306	0.047778%
4285-BERKSHIRE ARTS AND TECHNOLOGY CHARTER.....	414,936	0.033584%
4290-HELEN Y. DAVIS LEADERSHIP ACADEMY CHARTER PUBLIC.....	308,578	0.024976%
4295-HILLVIEW MONTESSORI CHARTER SCHOOL.....	243,914	0.019742%
4300-KIPP ACADEMY LYNN CHARTER SCHOOL.....	1,484,877	0.120183%
4305-ADVANCED MATH & SCIENCE ACADEMY CHARTER SCHOOL.....	993,345	0.080399%
4310-COMMUNITY CHARTER SCHOOL OF CAMBRIDGE.....	576,190	0.046636%
4315-HOLYOKE COMMUNITY CHARTER SCHOOL.....	633,283	0.051257%
4320-MARTIN LUTHER KING JR. CHARTER SCHOOL.....	544,569	0.044076%
4325-PHOENIX CHARTER ACADEMY.....	238,818	0.019329%
4330-PIONEER VALLEY CHINESE IMMERSION CHARTER.....	693,458	0.056127%
4420-LOWELL COMMUNITY CHARTER SCHOOL.....	810,833	0.065627%
4425-PIONEER CHARTER SCHOOL OF SCIENCE.....	624,987	0.050585%
4430-GLOBAL LEARNING CHARTER PUBLIC SCHOOL.....	499,575	0.040435%
4440-HAMPDEN CHARTER SCHOOL OF SCIENCE.....	470,785	0.038104%
4510-ALMA DEL MAR CHARTER SCHOOL.....	306,558	0.024812%
4515-BRIDGE BOSTON CHARTER SCHOOL.....	335,918	0.027189%
4550-VERITAS PREPARATORY CHARTER SCHOOL.....	397,975	0.032211%
4565-CDCPS-GATEWAY.....	313,938	0.025409%
4570-CDCPS-R KINGMAN WEBSTER.....	329,264	0.026650%
4575-KIPP ACADEMY BOSTON CHARTER SCHOOL.....	660,040	0.053422%
4580-PAULO FREIRE SOCIAL JUSTICE CHARTER SCHOOL.....	353,737	0.028631%
4585-CITY ON A HILL CHARTER 2.....	368,600	0.029834%
4590-CITY ON A HILL CHARTER - NEW BEDFORD.....	206,302	0.016698%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
4595-PIONEER CHARTER SCHOOL OF SCIENCE II.....	380,982	0.030836%
4600-THE LOWELL COLLEGIATE CHARTER SCHOOL.....	380,166	0.030770%
4605-BAY STATE ACADEMY CHARTER PUBLIC SCHOOL.....	409,246	0.033124%
4610-PHOENIX CHARTER ACADEMY SPRINGFIELD.....	127,752	0.010340%
4615-ARGOSY COLLEGIATE CHARTER SCHOOL.....	292,807	0.023699%
4620-SPRINGFIELD PREPARATORY CHARTER SCHOOL.....	179,037	0.014491%
4625-NEW HEIGHTS CHARTER OF BROCKTON.....	305,707	0.024743%
4630-LIBERTAS ACADEMY CHARTER SCHOOL.....	19,765	0.001600%
4635-OLD STURBRIDGE ACADEMY CHARTER PS.....	1,155	0.000093%
4640-MAP ACADEMY CHARTER SCHOOL.....	1,750	0.000142%
Totals.....	<u>\$ 1,235,515,000</u>	<u>100.000000%</u>

See accompanying notes to supplemental schedules.

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
0100-ABINGTON PUBLIC SCHOOLS.....	\$ 42,526,193	\$ 4,438,583
0110-ACTON-BOXBOROUGH REGIONAL SCHOOL.....	131,012,265	13,674,131
0115-ACUSHNET PUBLIC SCHOOLS.....	20,979,108	2,189,651
0120-ADAMS-CHESHIRE REGIONAL SCHOOLS.....	26,226,746	2,737,362
0125-AGAWAM PUBLIC SCHOOLS.....	93,199,621	9,727,516
0130-AMESBURY PUBLIC SCHOOLS.....	53,103,421	5,542,559
0135-AMHERST PUBLIC SCHOOLS.....	40,123,328	4,187,789
0140-AMHERST-PELHAM REGIONAL SCHOOL DISTRICT.....	41,222,049	4,302,465
0145-ANDOVER PUBLIC SCHOOLS.....	168,589,392	17,596,166
0150-ARLINGTON PUBLIC SCHOOLS.....	126,810,806	13,235,613
0160-ASHBURNHAM-WESTMINSTER REGIONAL SCHOOL.....	45,632,609	4,762,808
0170-ASHLAND PUBLIC SCHOOLS.....	64,664,884	6,749,262
0175-ASSABET VALLEY REGIONAL VOCATIONAL SCH.....	36,803,737	3,841,313
0180-ASSABET VALLEY COLLABORATIVE SCHOOL.....	11,941,119	1,246,329
0185-ATHOL-ROYALSTON REGIONAL SCHOOL.....	32,303,361	3,371,596
0190-ATTLEBORO PUBLIC SCHOOLS.....	125,050,578	13,051,893
0195-AUBURN PUBLIC SCHOOLS.....	54,550,681	5,693,613
0200-AVON PUBLIC SCHOOLS.....	19,301,493	2,014,553
0210-BARNSTABLE PUBLIC SCHOOLS.....	136,440,226	14,240,664
0220-BEDFORD PUBLIC SCHOOLS.....	78,523,705	8,195,748
0225-BELCHERTOWN PUBLIC SCHOOLS.....	49,863,439	5,204,392
0230-BELLINGHAM PUBLIC SCHOOLS.....	52,517,075	5,481,360
0235-BELMONT PUBLIC SCHOOLS.....	95,442,966	9,961,660
0240-BERKLEY PUBLIC SCHOOLS.....	19,490,908	2,034,323
0245-BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT.....	34,883,408	3,640,883
0250-BERLIN PUBLIC SCHOOLS.....	6,129,799	639,785
0255-BERLIN-BOYLSTON REGIONAL SCHOOL.....	14,239,197	1,486,186
0265-BEVERLY PUBLIC SCHOOLS.....	100,806,248	10,521,442
0270-BICOUNTY COLLABORATIVE.....	15,831,541	1,652,384
0275-BILLERICA PUBLIC SCHOOLS.....	132,605,589	13,840,431
0280-BLACKSTONE-MILLVILLE REGIONAL SCHOOL.....	38,534,160	4,021,922
0285-BLACKSTONE VALLEY REG. VOC.....	32,353,365	3,376,815
0300-BLUE HILLS REGIONAL TECH.....	29,161,493	3,043,670
0315-BOURNE PUBLIC SCHOOLS.....	50,563,923	5,277,504
0325-BOXFORD PUBLIC SCHOOLS.....	21,286,632	2,221,748
0330-BOYLSTON PUBLIC SCHOOLS.....	6,228,788	650,117
0335-BRAINTREE PUBLIC SCHOOLS.....	142,585,990	14,882,115
0340-BREWSTER PUBLIC SCHOOLS.....	12,722,094	1,327,842
0350-BRIDGewater-RAYNHAM REGIONAL SCHOOL.....	113,450,364	11,841,145
0355-BRIMFIELD PUBLIC SCHOOLS.....	7,705,001	804,193
0360-BRISTOL COUNTY AGRICULTURAL.....	11,130,810	1,161,755

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
0365-BRISTOL-PLYMOUTH REGIONAL SCHOOL.....	34,127,693	3,562,007
0370-BROCKTON PUBLIC SCHOOLS.....	406,936,492	42,473,146
0375-BROOKFIELD PUBLIC SCHOOLS.....	6,065,941	633,120
0380-BROOKLINE PUBLIC SCHOOLS.....	257,870,942	26,914,741
0390-BURLINGTON PUBLIC SCHOOLS.....	114,385,482	11,938,746
0395-CAMBRIDGE PUBLIC SCHOOLS.....	268,428,672	28,016,682
0400-CANTON PUBLIC SCHOOLS.....	85,595,564	8,933,858
0410-CAPE COD REGIONAL SCHOOL DISTRICT.....	20,194,412	2,107,750
0415-CAPE COD COLLABORATIVE.....	9,215,485	961,847
0420-CAPS COLLABORATIVE.....	7,634,455	796,830
0425-CARLISLE PUBLIC SCHOOLS.....	24,648,235	2,572,608
0430-CARVER PUBLIC SCHOOLS.....	39,851,233	4,159,389
0435-CASE COLLABORATIVE.....	14,940,804	1,559,415
0440-CENTRAL BERKSHIRE REGIONAL.....	36,385,864	3,797,699
0445-CENTRAL MASS. SPEC. ED. COLLABORATIVE.....	27,959,293	2,918,193
0450-CHARMS COLLABORATIVE.....	2,079,312	217,024
0460-CHELMSFORD PUBLIC SCHOOLS.....	112,362,450	11,727,596
0465-CHELSEA PUBLIC SCHOOLS.....	132,324,130	13,811,055
0470-CHESTERFIELD-GOSHEN REGIONAL.....	4,425,052	461,856
0475-CHICOPEE PUBLIC SCHOOLS.....	185,228,093	19,332,795
0485-CLARKSBURG PUBLIC SCHOOLS.....	4,277,759	446,482
0490-CLINTON PUBLIC SCHOOLS.....	41,209,322	4,301,137
0495-COHASSET PUBLIC SCHOOLS.....	42,477,695	4,433,521
0500-CONCORD PUBLIC SCHOOLS.....	69,978,374	7,303,847
0505-CONCORD-CARLISLE REGIONAL SCHOOL.....	44,654,226	4,660,692
0510-CONWAY PUBLIC SCHOOLS.....	4,295,783	448,363
0515-SOUTH COAST ED. COLLABORATIVE (COOPC).....	20,322,971	2,121,168
0520-DANVERS PUBLIC SCHOOLS.....	91,394,559	9,539,116
0525-DARTMOUTH PUBLIC SCHOOLS.....	91,476,781	9,547,698
0530-DEDHAM PUBLIC SCHOOLS.....	85,654,990	8,940,061
0540-DEERFIELD PUBLIC SCHOOLS.....	9,738,171	1,016,401
0545-DENNIS-YARMOUTH REGIONAL SCHOOLS.....	91,836,274	9,585,219
0555-DIGHTON-REHOBOTH REGIONAL SCHOOL.....	68,360,088	7,134,941
0560-DOUGLAS PUBLIC SCHOOLS.....	26,836,952	2,801,051
0565-DOVER PUBLIC SCHOOLS.....	14,322,654	1,494,897
0570-DOVER-SHERBORN REGIONAL SCHOOL.....	42,979,691	4,485,915
0575-DRACUT PUBLIC SCHOOLS.....	58,555,783	6,111,637
0580-DUDLEY-CHARLTON REGIONAL SCHOOLS.....	77,759,129	8,115,947
0585-DUXBURY PUBLIC SCHOOLS.....	76,972,281	8,033,821
0590-EAST BRIDGEWATER PUBLIC SCHOOLS.....	39,035,506	4,074,249
0600-EAST LONGMEADOW PUBLIC SCHOOLS.....	66,194,402	6,908,902



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
0605-EASTHAM PUBLIC SCHOOLS.....	7,049,749	735,803
0610-EASTHAMPTON PUBLIC SCHOOLS.....	31,226,535	3,259,204
0615-EASTON PUBLIC SCHOOLS.....	83,708,364	8,736,886
0617-EDCO COLLABORATIVE.....	7,128,425	744,014
0620-EDGARTOWN PUBLIC SCHOOLS.....	12,790,038	1,334,934
0625-ERVING PUBLIC SCHOOLS.....	5,470,374	570,959
0640-EVERETT PUBLIC SCHOOLS.....	167,397,590	17,471,774
0645-FAIRHAVEN PUBLIC SCHOOLS.....	40,992,054	4,278,460
0650-FALL RIVER PUBLIC SCHOOLS.....	223,349,130	23,311,599
0655-FALMOUTH PUBLIC SCHOOLS.....	98,083,792	10,237,291
0660-FITCHBURG PUBLIC SCHOOLS.....	117,325,708	12,245,626
0665-FLLAC COLLABORATIVE.....	10,338,073	1,079,015
0670-FLORIDA PUBLIC SCHOOLS.....	2,535,742	264,663
0675-FOXBOROUGH PUBLIC SCHOOLS.....	73,065,114	7,626,019
0680-FRAMINGHAM PUBLIC SCHOOLS.....	245,297,947	25,602,461
0685-FRANKLIN PUBLIC SCHOOLS.....	133,650,583	13,949,500
0690-FRANKLIN COUNTY REGIONAL SCHOOL DISTRICT.....	16,654,588	1,738,288
0700-FREETOWN-LAKEVILLE REGIONAL SCHOOLS.....	56,553,761	5,902,681
0705-FRONTIER REGIONAL SCHOOL DISTRICT.....	17,366,642	1,812,607
0710-GARDNER PUBLIC SCHOOLS.....	50,640,150	5,285,460
0715-GATEWAY REGIONAL SCHOOL.....	21,574,528	2,251,796
0725-GEORGETOWN PUBLIC SCHOOLS.....	33,428,724	3,489,053
0730-GILL-MONTAGUE REGIONAL.....	25,991,530	2,712,812
0735-GLOUCESTER PUBLIC SCHOOLS.....	78,389,450	8,181,735
0745-GOSNOLD PUBLIC SCHOOLS.....	142,325	14,855
0750-GRAFTON PUBLIC SCHOOLS.....	69,867,882	7,292,314
0755-GRANBY PUBLIC SCHOOLS.....	19,920,988	2,079,212
0765-DIMAN REGIONAL VOC.....	43,390,594	4,528,803
0770-GREATER LAWRENCE REGIONAL.....	47,819,799	4,991,092
0775-CREST.....	17,633,866	1,840,498
0780-GREATER LOWELL REGIONAL.....	63,758,002	6,654,608
0785-GREATER NEW BEDFORD REGIONAL VOC.....	65,772,973	6,864,917
0795-GREENFIELD PUBLIC SCHOOLS.....	37,788,139	3,944,058
0800-GROTON-DUNSTABLE REGIONAL.....	58,686,276	6,125,257
0810-HADLEY PUBLIC SCHOOLS.....	13,878,663	1,448,557
0815-HALIFAX PUBLIC SCHOOLS.....	11,498,205	1,200,101
0820-HAMILTON-WENHAM REGIONAL.....	52,560,042	5,485,845
0830-HAMPDEN-WILBRAHAM REGIONAL.....	72,347,011	7,551,068
0835-HAMPSHIRE REGIONAL SCHOOL.....	20,984,900	2,190,255
0840-COLLABORATIVE FOR EDUCATIONAL SERVICES.....	57,963,549	6,049,824
0845-HANCOCK PUBLIC SCHOOLS.....	1,070,660	111,748

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
0850-HANOVER PUBLIC SCHOOLS.....	68,581,371	7,158,037
0865-HARVARD PUBLIC SCHOOLS.....	31,818,543	3,320,994
0875-HATFIELD PUBLIC SCHOOLS.....	11,184,601	1,167,369
0880-HAVERHILL PUBLIC SCHOOLS.....	160,435,307	16,745,100
0885-HAWLEMONT REGIONAL.....	2,617,360	273,181
0895-HINGHAM PUBLIC SCHOOLS.....	108,156,852	11,288,646
0900-HOLBROOK PUBLIC SCHOOLS.....	26,317,584	2,746,843
0910-HOLLAND PUBLIC SCHOOLS.....	5,128,398	535,266
0915-HOLLISTON PUBLIC SCHOOLS.....	72,226,826	7,538,524
0920-HOLYOKE PUBLIC SCHOOLS.....	118,190,968	12,335,935
0925-HOPEDALE PUBLIC SCHOOLS.....	27,295,673	2,848,929
0930-HOPKINTON PUBLIC SCHOOLS.....	82,200,371	8,579,492
0940-HUDSON PUBLIC SCHOOLS.....	79,889,822	8,338,333
0945-HULL PUBLIC SCHOOLS.....	28,768,657	3,002,669
0950-IPSWICH PUBLIC SCHOOLS.....	49,385,651	5,154,524
0955-KING PHILIP REGIONAL.....	41,486,343	4,330,050
0960-KINGSTON PUBLIC SCHOOLS.....	19,674,064	2,053,439
0965-LABBB COLLABORATIVE.....	24,623,917	2,570,070
0980-LANESBOROUGH PUBLIC SCHOOLS.....	4,952,482	516,905
0985-LAWRENCE PUBLIC SCHOOLS.....	307,114,012	32,054,383
0990-LEE PUBLIC SCHOOLS.....	19,899,280	2,076,946
0995-LEICESTER PUBLIC SCHOOLS.....	35,017,565	3,654,885
1000-LENOX PUBLIC SCHOOLS.....	23,427,794	2,445,227
1005-LEOMINSTER PUBLIC SCHOOLS.....	131,954,319	13,772,456
1010-LEVERETT PUBLIC SCHOOLS.....	3,615,671	377,378
1015-LEXINGTON PUBLIC SCHOOLS.....	198,324,537	20,699,709
1025-LINCOLN PUBLIC SCHOOLS.....	48,663,025	5,079,102
1030-LINCOLN-SUDBURY REGIONAL.....	52,229,181	5,451,312
1035-LITTLETON PUBLIC SCHOOLS.....	36,405,133	3,799,710
1040-LONGMEADOW PUBLIC SCHOOLS.....	72,790,232	7,597,328
1045-LOWELL PUBLIC SCHOOLS.....	345,205,049	36,030,056
1050-LOWER PIONEER COLLAB.....	14,540,587	1,517,643
1055-LUDLOW PUBLIC SCHOOLS.....	67,543,261	7,049,687
1060-LUNENBURG PUBLIC SCHOOLS.....	35,385,616	3,693,300
1065-LYNN PUBLIC SCHOOLS.....	326,221,839	34,048,723
1070-LYNNFIELD PUBLIC SCHOOLS.....	57,212,889	5,971,476
1075-MALDEN PUBLIC SCHOOLS.....	155,772,826	16,258,463
1082-MANCHESTER ESSEX REGIONAL SCHOOL.....	43,876,284	4,579,496
1085-MANSFIELD PUBLIC SCHOOLS.....	108,285,175	11,302,039
1090-MARBLEHEAD PUBLIC SCHOOLS.....	85,769,953	8,952,060
1095-MARION PUBLIC SCHOOLS.....	11,281,522	1,177,485

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1100-MARTHA'S VINEYARD PUBLIC SCHOOLS.....	35,503,723	3,705,627
1105-MARSHFIELD PUBLIC SCHOOLS.....	104,809,256	10,939,247
1110-MARLBOROUGH PUBLIC SCHOOLS.....	125,614,376	13,110,738
1115-MASCONOMET REGIONAL SCHOOL.....	55,156,659	5,756,861
1120-MASHPEE PUBLIC SCHOOLS.....	46,309,827	4,833,491
1125-MATTAPOISETT PUBLIC SCHOOLS.....	12,013,170	1,253,850
1130-MAYNARD PUBLIC SCHOOLS.....	35,238,153	3,677,909
1135-MEDFIELD PUBLIC SCHOOLS.....	73,186,215	7,638,658
1140-MEDFORD PUBLIC SCHOOLS.....	134,289,554	14,016,192
1145-MEDWAY PUBLIC SCHOOLS.....	56,598,536	5,907,354
1150-MELROSE PUBLIC SCHOOLS.....	72,944,524	7,613,432
1155-MENDON-UPTON REGIONAL SCHOOL DISTRICT.....	51,441,479	5,369,097
1165-VALLEY COLLABORATIVE SCHOOL.....	19,344,064	2,018,996
1170-METHUEN PUBLIC SCHOOLS.....	164,256,667	17,143,946
1175-MIDDLEBOROUGH PUBLIC SCHOOLS.....	71,216,956	7,433,121
1180-MIDDLETON PUBLIC SCHOOLS.....	20,025,095	2,090,078
1185-MILFORD PUBLIC SCHOOLS.....	103,115,823	10,762,499
1190-MILLBURY PUBLIC SCHOOLS.....	41,645,096	4,346,620
1195-MILLIS PUBLIC SCHOOLS.....	33,954,875	3,543,969
1200-MILTON PUBLIC SCHOOLS.....	103,366,666	10,788,680
1205-MINUTEMAN REGIONAL VOCATIONAL SCHOOL.....	31,477,463	3,285,394
1210-MOHAWK TRAIL REGIONAL SCHOOL.....	25,587,660	2,670,659
1215-MONROE PUBLIC SCHOOLS.....	90,612	9,457
1220-MONSON PUBLIC SCHOOLS.....	23,207,554	2,422,240
1225-MONTACHUSETT REGIONAL VOCATIONAL SCHOOL.....	36,981,708	3,859,888
1230-MOUNT GREYLOCK REGIONAL SCHOOL.....	15,907,447	1,660,307
1235-NAHANT PUBLIC SCHOOLS.....	2,975,354	310,546
1240-NANTUCKET PUBLIC SCHOOLS.....	52,395,369	5,468,657
1245-NARRAGANSETT REGIONAL SCHOOL DISTRICT.....	29,030,641	3,030,013
1250-NASHOBA REGIONAL SCHOOL DISTRICT.....	90,537,669	9,449,680
1255-NASHOBA VALLEY TECH.....	20,502,700	2,139,926
1260-NATICK PUBLIC SCHOOLS.....	125,563,486	13,105,427
1265-NAUSET REGIONAL SCHOOL.....	49,756,685	5,193,250
1275-NEEDHAM PUBLIC SCHOOLS.....	156,266,130	16,309,951
1285-NEW BEDFORD PUBLIC SCHOOLS.....	277,336,821	28,946,451
1295-NEW SALEM-WENDELL REGIONAL SCHOOL.....	4,475,116	467,081
1305-NEWBURYPORT PUBLIC SCHOOLS.....	63,374,763	6,614,608
1310-NEWTON PUBLIC SCHOOLS.....	383,939,326	40,072,865
1315-NORFOLK PUBLIC SCHOOLS.....	24,535,727	2,560,865
1320-NORFOLK COUNTY AGRICULTURAL SCHOOL.....	16,790,399	1,752,463
1325-NORTH ADAMS PUBLIC SCHOOLS.....	36,693,901	3,829,849

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1330-NORTH ANDOVER PUBLIC SCHOOLS.....	88,529,957	9,240,129
1335-NORTH ATTLEBORO PUBLIC SCHOOLS.....	89,057,670	9,295,208
1340-NORTH BROOKFIELD PUBLIC SCHOOLS.....	12,243,545	1,277,894
1345-NORTH MIDDLESEX REGIONAL SCHOOL.....	71,479,325	7,460,505
1350-NORTH READING PUBLIC SCHOOLS.....	68,176,480	7,115,778
1355-NORTH RIVER COLLABORATIVE SCHOOL.....	12,897,939	1,346,195
1365-NORTHAMPTON PUBLIC SCHOOLS.....	74,757,239	7,802,631
1370-NORTHBOROUGH PUBLIC SCHOOLS.....	49,779,824	5,195,665
1375-NORTHBORO-SOUTHBORO REGIONAL SCHOOL.....	42,186,068	4,403,083
1380-NORTHBRIDGE PUBLIC SCHOOLS.....	50,259,296	5,245,709
1385-NORTHEAST METRO REGIONAL VOCATIONAL SCH.....	38,621,261	4,031,013
1390-NORTHERN BERKSHIRE REGIONAL VOC. SCH.....	16,080,722	1,678,392
1400-NORTON PUBLIC SCHOOLS.....	60,370,768	6,301,073
1405-NORWELL PUBLIC SCHOOLS.....	60,612,999	6,326,355
1410-NORWOOD PUBLIC SCHOOLS.....	91,274,008	9,526,534
1415-OAK BLUFFS PUBLIC SCHOOLS.....	13,766,349	1,436,834
1425-OLD COLONY VOCATIONAL SCHOOL.....	17,362,787	1,812,205
1430-OLD ROCHESTER REGIONAL SCHOOL.....	29,766,045	3,106,769
1435-ORANGE PUBLIC SCHOOLS.....	12,509,047	1,305,606
1440-ORLEANS PUBLIC SCHOOLS.....	7,289,344	760,810
1445-FARMINGTON RIVER PUBLIC SCHOOLS.....	3,181,812	332,095
1450-OXFORD PUBLIC SCHOOLS.....	37,872,834	3,952,898
1455-PALMER PUBLIC SCHOOLS.....	32,187,548	3,359,508
1460-PATHFINDER REGIONAL VOC.....	23,938,430	2,498,524
1470-PEABODY PUBLIC SCHOOLS.....	132,739,671	13,854,426
1475-PELHAM PUBLIC SCHOOLS.....	3,615,915	377,404
1480-PEMBROKE PUBLIC SCHOOLS.....	69,191,895	7,221,759
1485-PENTUCKET REGIONAL SCHOOL.....	62,816,118	6,556,301
1490-PETERSHAM CENTER SCHOOL.....	2,517,365	262,745
1495-PILGRIM AREA COLLABORATIVE.....	10,242,707	1,069,061
1500-PIONEER VALLEY REGIONAL.....	23,882,000	2,492,634
1505-PITTSFIELD PUBLIC SCHOOLS.....	132,499,681	13,829,377
1515-PLAINVILLE PUBLIC SCHOOLS.....	16,718,715	1,744,981
1520-PLYMOUTH PUBLIC SCHOOLS.....	195,415,635	20,396,099
1530-PLYMPTON PUBLIC SCHOOLS.....	5,185,534	541,229
1540-ACCEPT EDUCATIONAL COLLABORATIVE.....	7,687,537	802,371
1550-PROVINCETOWN PUBLIC SCHOOLS.....	6,482,783	676,627
1556-QUABBIN REGIONAL SCHOOL.....	46,702,855	4,874,513
1560-QUABOAG REGIONAL SCHOOL DISTRICT.....	28,385,609	2,962,689
1565-QUINCY PUBLIC SCHOOLS.....	237,562,230	24,795,061
1566-QUINCY COLLEGE.....	16,637,117	1,736,464

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1570-RALPH C. MAHAR REG. SCHOOL.....	17,657,298	1,842,944
1575-RANDOLPH PUBLIC SCHOOLS.....	79,940,969	8,343,672
1585-READING PUBLIC SCHOOLS.....	103,216,357	10,772,992
1590-READS COLLABORATIVE.....	11,999,785	1,252,453
1605-REVERE PUBLIC SCHOOLS.....	173,853,635	18,145,610
1610-RICHMOND PUBLIC SCHOOLS.....	4,995,958	521,443
1615-ROCHESTER PUBLIC SCHOOLS.....	12,840,575	1,340,208
1620-ROCKLAND PUBLIC SCHOOLS.....	52,240,132	5,452,455
1625-ROCKPORT PUBLIC SCHOOLS.....	27,835,646	2,905,287
1630-ROWE PUBLIC SCHOOLS.....	2,430,345	253,662
1645-SALEM PUBLIC SCHOOLS.....	135,097,228	14,100,491
1660-SANDWICH PUBLIC SCHOOLS.....	67,439,796	7,038,888
1665-SAUGUS PUBLIC SCHOOLS.....	64,460,878	6,727,970
1670-SAVOY PUBLIC SCHOOLS.....	1,098,117	114,614
1675-SCITUATE PUBLIC SCHOOLS.....	88,176,599	9,203,248
1680-SEEKONK PUBLIC SCHOOLS.....	51,381,501	5,362,837
1685-SEEM COLLABORATIVE.....	26,692,845	2,786,010
1690-SHARON PUBLIC SCHOOLS.....	94,215,921	9,833,590
1695-SHAWSHEEN VALLEY VOC.....	46,622,457	4,866,122
1700-SHERBORN PUBLIC SCHOOLS.....	12,467,172	1,301,235
1710-SHORE COLLABORATIVE.....	13,983,324	1,459,480
1715-SHREWSBURY PUBLIC SCHOOLS.....	135,302,200	14,121,884
1720-SHUTESBURY PUBLIC SCHOOLS.....	3,470,166	362,191
1725-SILVER LAKE REGIONAL SCHOOL DIST.....	47,665,395	4,974,976
1730-SOMERSET PUBLIC SCHOOLS.....	38,377,949	4,005,618
1735-SOMERVILLE PUBLIC SCHOOLS.....	151,372,752	15,799,215
1745-SOUTH HADLEY PUBLIC SCHOOLS.....	42,558,467	4,441,951
1750-SOUTH MIDDLESEX REGIONAL VOC.....	27,157,674	2,834,525
1755-SOUTH SHORE REGIONAL SCHOOL DIST.....	20,375,482	2,126,648
1760-SOUTH SHORE EDUCATIONAL COLLABORATIVE.....	29,105,438	3,037,819
1765-SOUTHERN WORCESTER COUNTY REGIONAL SCH.....	35,631,155	3,718,927
1770-SOUTHAMPTON PUBLIC SCHOOLS.....	10,385,665	1,083,982
1775-SOUTHBOROUGH PUBLIC SCHOOLS.....	41,421,441	4,323,276
1780-SOUTHBRIDGE PUBLIC SCHOOLS.....	52,971,178	5,528,756
1785-SOUTHEASTERN REGIONAL VOC. SCHOOL DIST.....	39,692,455	4,142,817
1790-SOUTHEASTERN MASS. COLLAB.....	4,636,745	483,951
1795-SOUTHERN BERKSHIRE REGIONAL.....	20,861,533	2,177,379
1800-SOUTHERN WORCESTER CO. ED. COLLAB.....	7,947,886	829,544
1805-SOUTHWICK-TOLLAND REGIONAL.....	38,682,421	4,037,397
1810-NORTH SHORE EDUCATION CONSORTIUM.....	25,499,016	2,661,407
1820-SPENCER-EAST BROOKFIELD PUBLIC SCHOOLS.....	32,260,237	3,367,095

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1825-SPRINGFIELD PUBLIC SCHOOLS.....	594,362,737	62,035,369
1835-STONEHAM PUBLIC SCHOOLS.....	58,054,777	6,059,346
1840-STOUGHTON PUBLIC SCHOOLS.....	98,470,008	10,277,601
1850-STURBRIDGE PUBLIC SCHOOL.....	22,312,075	2,328,776
1855-SUDBURY PUBLIC SCHOOLS.....	79,071,794	8,252,953
1860-SUNDERLAND PUBLIC SCHOOLS.....	5,487,727	572,770
1865-SUTTON PUBLIC SCHOOLS.....	32,489,014	3,390,973
1870-SWAMPSCOTT PUBLIC SCHOOLS.....	61,513,121	6,420,304
1875-SWANSEA PUBLIC SCHOOLS.....	46,389,925	4,841,852
1880-TANTASQUA REGIONAL HIGH SCHOOL.....	45,834,340	4,783,863
1885-TAUNTON PUBLIC SCHOOLS.....	167,048,681	17,435,357
1890-TECH. COLLAB. THE ED. COOPERATIVE.....	9,159,370	955,990
1895-TEWKSBURY PUBLIC SCHOOLS.....	80,314,326	8,382,640
1900-TISBURY PUBLIC SCHOOLS.....	11,486,767	1,198,907
1905-TOPSFIELD PUBLIC SCHOOLS.....	17,178,385	1,792,958
1910-TRI-COUNTY REGIONAL VOC.....	33,349,801	3,480,816
1915-TRITON PUBLIC SCHOOLS.....	65,217,633	6,806,954
1920-TRURO PUBLIC SCHOOLS.....	5,685,320	593,393
1925-TYNGSBOROUGH PUBLIC SCHOOLS.....	43,356,215	4,525,214
1935-UPPER CAPE COD VOC. SCHOOL.....	22,424,696	2,340,531
1936-UP ISLAND REGIONAL SCHOOL.....	13,939,484	1,454,904
1940-UXBRIDGE PUBLIC SCHOOLS.....	43,252,690	4,514,409
1950-WACHUSETT REGIONAL SCHOOL DIST.....	151,962,838	15,860,804
1955-WAKEFIELD PUBLIC SCHOOLS.....	85,009,508	8,872,690
1960-WALES PUBLIC SCHOOLS.....	3,212,402	335,288
1965-WALPOLE PUBLIC SCHOOLS.....	100,375,328	10,476,465
1970-WALTHAM PUBLIC SCHOOLS.....	170,927,597	17,840,211
1975-WARE PUBLIC SCHOOLS.....	24,143,065	2,519,882
1980-WAREHAM PUBLIC SCHOOLS.....	58,008,281	6,054,493
2000-WATERTOWN PUBLIC SCHOOLS.....	90,356,138	9,430,733
2005-WAYLAND PUBLIC SCHOOLS.....	84,021,985	8,769,619
2010-WEBSTER PUBLIC SCHOOLS.....	41,722,149	4,354,662
2015-WELLESLEY PUBLIC SCHOOLS.....	166,750,488	17,404,234
2020-WELLFLEET PUBLIC SCHOOLS.....	5,176,268	540,262
2025-WEST BOYLSTON PUBLIC SCHOOLS.....	24,666,394	2,574,503
2030-WEST BRIDGEWATER PUBLIC SCHOOLS.....	24,707,384	2,578,782
2045-WEST SPRINGFIELD PUBLIC SCHOOLS.....	95,357,196	9,952,708
2055-WESTBOROUGH PUBLIC SCHOOLS.....	103,376,529	10,789,709
2060-WESTFIELD PUBLIC SCHOOLS.....	123,941,123	12,936,096
2065-WESTFORD PUBLIC SCHOOLS.....	124,383,239	12,982,241
2070-WESTHAMPTON PUBLIC SCHOOLS.....	3,288,167	343,196

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
2080-WESTON PUBLIC SCHOOLS.....	81,750,201	8,532,506
2085-WESTPORT PUBLIC SCHOOLS.....	36,390,446	3,798,177
2090-WESTWOOD PUBLIC SCHOOLS.....	95,349,061	9,951,859
2095-WEYMOUTH PUBLIC SCHOOLS.....	146,666,891	15,308,050
2100-WHATELY PUBLIC SCHOOLS.....	3,146,200	328,378
2110-WHITMAN-HANSON REGIONAL.....	83,974,402	8,764,653
2120-WILLIAMSBURG PUBLIC SCHOOLS.....	4,582,371	478,275
2125-WILLIAMSTOWN PUBLIC SCHOOLS.....	10,796,872	1,126,901
2130-WILMINGTON PUBLIC SCHOOLS.....	87,507,027	9,133,363
2135-WINCHENDON PUBLIC SCHOOLS.....	29,586,271	3,088,005
2140-WINCHESTER PUBLIC SCHOOLS.....	116,744,096	12,184,921
2145-WINTHROP PUBLIC SCHOOLS.....	43,658,136	4,556,727
2150-WHITTIER VOC. SCHOOL DIST.....	39,416,528	4,114,018
2155-WOBURN PUBLIC SCHOOLS.....	124,087,927	12,951,418
2160-WORCESTER PUBLIC SCHOOLS.....	602,552,506	62,890,159
2162-MASS ACADEMY OF MATH AND SCIENCE.....	2,236,426	233,422
2164-WORTHINGTON PUBLIC SCHOOLS.....	1,374,174	143,427
2165-WRENTHAM PUBLIC SCHOOLS.....	24,726,197	2,580,745
2200-AYER SHIRLEY REGIONAL.....	37,533,718	3,917,503
2205-SOMERSET-BERKLEY REGIONAL.....	25,270,764	2,637,583
2210-MONOMOY REGIONAL SCHOOL DISTRICT.....	55,357,695	5,777,844
2215-ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL.....	39,144,982	4,085,676
3000-MASS VIRTUAL ACADEMY AT GREENFIELD.....	5,250,356	547,995
3005-TECCA VIRTUAL SCHOOL.....	8,067,295	842,007
4005-COMMUNITY DAY CHARTER SCHOOL.....	11,413,789	1,191,290
4010-CITY ON A HILL CHARTER SCHOOL.....	13,332,090	1,391,509
4015-ATLANTIS CHARTER SCHOOL.....	19,798,213	2,066,397
4020-CAPE COD LIGHTHOUSE CHARTER SCHOOL.....	6,888,173	718,939
4025-HILLTOWN COOPERATIVE CHARTER SCHOOL.....	4,929,581	514,515
4030-BENJAMIN FRANKLIN CLASSICAL CHARTER SCH.....	8,382,250	874,880
4035-SOUTH SHORE CHARTER SCHOOL.....	17,183,094	1,793,449
4040-LOWELL MIDDLESEX ACADEMY CHARTER SCH.....	2,681,347	279,860
4055-BOSTON RENAISSANCE CHARTER SCHOOL.....	21,724,457	2,267,445
4060-MARBLEHEAD COMMUNITY CHARTER SCHOOL.....	5,388,374	562,400
4065-FRANCIS W. PARKER CHARTER SCHOOL.....	9,081,534	947,866
4070-NEIGHBORHOOD HOUSE CHARTER SCHOOL.....	11,540,176	1,204,482
4075-ACADEMY OF THE PACIFIC RIM CHARTER SCH.....	12,989,029	1,355,703
4080-BENJAMIN BANNEKER CHARTER SCHOOL.....	8,399,690	876,700
4090-LAWRENCE FAMILY DEVELOPMENT CHARTER SCH.....	14,022,318	1,463,550
4095-MARTHA'S VINEYARD CHARTER SCHOOL.....	5,617,092	586,272
4105-SABIS INTERNATIONAL CHARTER SCHOOL.....	24,436,134	2,550,470

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
 SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER  
 As of and for the fiscal year ended June 30, 2017  
 (Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
4115-PIONEER VALLEY PERFORMING ARTS CHARTER.....	10,132,494	1,057,558
4120-PROSPECT HILL ACADEMY CHARTER SCHOOL.....	34,633,069	3,614,754
4125-SEVEN HILLS CHARTER SCHOOL.....	13,011,295	1,358,027
4140-ABBY KELLEY FOSTER REGIONAL CHARTER.....	27,508,188	2,871,110
4145-MYSTIC VALLEY REGIONAL CHARTER SCHOOL.....	23,124,833	2,413,606
4150-FOXBORO REGIONAL CHARTER SCHOOL.....	21,923,081	2,288,176
4165-RISING TIDE CHARTER.....	13,340,693	1,392,407
4170-BOSTON COLLEGIATE CHARTER SCHOOL.....	20,496,313	2,139,260
4175-STURGIS CHARTER SCHOOL.....	23,849,530	2,489,245
4180-RIVER VALLEY CHARTER SCHOOL.....	5,230,344	545,906
4200-CONSERVATORY LAB CHARTER SCHOOL.....	8,051,192	840,326
4205-ROXBURY PREPARATORY CHARTER.....	33,912,218	3,539,517
4210-MEDIA & TECH CHARTER HIGH SCH.....	26,820,515	2,799,335
4225-CODMAN ACADEMY CHARTER SCHOOL.....	10,669,113	1,113,566
4235-CHRISTA MCAULIFFE REG. CHARTER P.S.....	9,902,219	1,033,523
4240-NORTH CENTRAL CHARTER ESSENTIAL SCHOOL.....	8,858,875	924,627
4245-INNOVATION ACADEMY CHARTER SCHOOL.....	17,638,855	1,841,019
4250-EDWARD BROOKE CHARTER SCHOOL.....	43,519,230	4,542,229
4260-FOUR RIVER CHARTER PUBLIC SCHOOL.....	5,553,432	579,628
4265-BOSTON PREPARATORY CHARTER SCHOOL.....	12,997,244	1,356,560
4270-EXCEL ACADEMY CHARTER SCHOOL.....	26,830,441	2,800,371
4275-SALEM ACADEMY CHARTER SCHOOL.....	10,934,210	1,141,235
4285-BERKSHIRE ARTS AND TECHNOLOGY CHARTER.....	7,685,833	802,193
4290-HELEN Y. DAVIS LEADERSHIP ACADEMY CHARTER PUBLIC.....	5,715,772	596,572
4295-HILLVIEW MONTESSORI CHARTER SCHOOL.....	4,518,012	471,558
4300-KIPP ACADEMY LYNN CHARTER SCHOOL.....	27,504,318	2,870,706
4305-ADVANCED MATH & SCIENCE ACADEMY CHARTER SCHOOL.....	18,399,681	1,920,428
4310-COMMUNITY CHARTER SCHOOL OF CAMBRIDGE.....	10,672,751	1,113,946
4315-HOLYOKE COMMUNITY CHARTER SCHOOL.....	11,730,274	1,224,323
4320-MARTIN LUTHER KING JR. CHARTER SCHOOL.....	10,087,024	1,052,812
4325-PHOENIX CHARTER ACADEMY.....	4,423,622	461,706
4330-PIONEER VALLEY CHINESE IMMERSION CHARTER.....	12,844,894	1,340,659
4420-LOWELL COMMUNITY CHARTER SCHOOL.....	15,019,023	1,567,579
4425-PIONEER CHARTER SCHOOL OF SCIENCE.....	11,576,601	1,208,284
4430-GLOBAL LEARNING CHARTER PUBLIC SCHOOL.....	9,253,603	965,825
4440-HAMPDEN CHARTER SCHOOL OF SCIENCE.....	8,720,323	910,166
4510-ALMA DEL MAR CHARTER SCHOOL.....	5,678,354	592,666
4515-BRIDGE BOSTON CHARTER SCHOOL.....	6,222,196	649,429
4550-VERITAS PREPARATORY CHARTER SCHOOL.....	7,371,681	769,404
4565-CDCPS-GATEWAY.....	5,815,062	606,935
4570-CDCPS-R KINGMAN WEBSTER.....	6,098,944	636,565



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**  
As of and for the fiscal year ended June 30, 2017  
(Unaudited)

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
4575-KIPP ACADEMY BOSTON CHARTER SCHOOL.....	12,225,901	1,276,053
4580-PAULO FREIRE SOCIAL JUSTICE CHARTER SCHOOL.....	6,552,261	683,879
4585-CITY ON A HILL CHARTER 2.....	6,827,571	712,613
4590-CITY ON A HILL CHARTER - NEW BEDFORD.....	3,821,322	398,843
4595-PIONEER CHARTER SCHOOL OF SCIENCE II.....	7,056,909	736,550
4600-THE LOWELL COLLEGIATE CHARTER SCHOOL.....	7,041,791	734,972
4605-BAY STATE ACADEMY CHARTER PUBLIC SCHOOL.....	7,580,444	791,193
4610-PHOENIX CHARTER ACADEMY SPRINGFIELD.....	2,366,352	246,983
4615-ARGOSY COLLEGIATE CHARTER SCHOOL.....	5,423,646	566,082
4620-SPRINGFIELD PREPARATORY CHARTER SCHOOL.....	3,316,288	346,131
4625-NEW HEIGHTS CHARTER OF BROCKTON.....	5,662,601	591,022
4630-LIBERTAS ACADEMY CHARTER SCHOOL.....	366,097	38,211
4635-OLD STURBRIDGE ACADEMY CHARTER PS.....	21,388	2,232
4640-MAP ACADEMY CHARTER SCHOOL.....	32,406	3,382
Totals.....	<u>\$ 22,885,391,000</u>	<u>\$ 2,388,614,879</u>

See accompanying notes to supplemental schedules.

# MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM

## Notes to Supplemental Schedules

June 30, 2017

(Unaudited)

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### **NOTE 1 - SCHEDULE OF EMPLOYER ALLOCATIONS OF SPECIAL FUNDING AMOUNTS**

The Supplemental Schedule of Employer Allocations of Special Funding Amounts shows the total Commonwealth support provided to the employers for the year ending June 30, 2017. The total of Commonwealth provided contributions has been allocated based on the ratio of each employer's covered payroll to the total covered payroll (approximately \$6,790,468,000) of employers in MTRS as of the measurement date of June 30, 2017. The Supplemental Schedule of Employer Allocations of Special Funding Amounts is included to provide employers with their calculated proportionate share that will be used to recognize pension expense and revenue and to disclose the proportionate share of the collective net pension liability.

### **NOTE 2 - COMPONENTS ON SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER**

#### *Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District*

The Commonwealth's proportionate share of the net pension liability associated with each employer is equal to the collective net pension liability multiplied by the employer's proportionate share percentage for the fiscal year ending June 30, 2017, as shown in the Supplemental Schedule of Employer Allocations of Special Funding Amounts.

#### *Employer Pension Expense and Revenue from Commonwealth Support*

Employers in a special funding situation are required to recognize pension expense and revenue for the support provided by the nonemployer contributing entity (the Commonwealth). All employers in MTRS are special funding situations with employer contributions paid by the Commonwealth. The amount reported in the Employer Pension Expense and Revenue from Commonwealth Support Column are calculated for each participating employer by multiplying the collective pension expense by the allocation percentage as shown in the Supplemental Schedule of Employer Allocations of Special Funding Amounts.