

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**INDEPENDENT AUDITORS' REPORT ON PENSION PLAN SCHEDULES**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
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## INDEPENDENT AUDITORS' REPORT

Mr. William McNamara, Comptroller  
Commonwealth of Massachusetts

### **Report on the Audit of the Schedules**

#### *Opinions*

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, 2023, and the related notes. We have also audited the total for 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, 2023, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the nonemployer allocations and ending net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense of MTRS as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of MTRS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Schedules*

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for 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.

#### *Auditor's Responsibilities for the Audit of the Schedules*

Our objectives are to obtain reasonable assurance about whether the schedules of nonemployer allocations and specified column totals included in the schedule of collective pension amounts are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedules of nonemployer allocations and specified column totals included in the schedule of collective pension amounts.

Mr. William McNamara, Comptroller  
Commonwealth of Massachusetts

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of nonemployer allocations and the specified totals included in the schedule of collective pension amounts of MTRS, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of nonemployer allocations and the specified totals included in the schedule of collective pension amounts of MTRS.
- Obtain an understanding of internal control relevant to the audit 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 MTRS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of nonemployer allocations and the specified totals included in the schedule of collective pension amounts of MTRS.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Commonwealth of Massachusetts as of and for the year ended June 30, 2023, and our report thereon, dated May 28, 2024, expressed an unmodified opinion on those financial statements. MTRS is reported as a pension trust fund in the financial statements of the Commonwealth of Massachusetts.

***Other Information***

Management is responsible for the other information. The other information comprises the supplemental schedule of employer allocations of special funding amounts, the supplemental schedule of special funding amounts by employer, and the related notes, but does not include the schedules and our auditors' report thereon. Our opinions on the schedules do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the schedules, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the schedules, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

***Restriction on Use***

Our report is intended solely for the information and use of MTRS management and its 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.



**CliftonLarsonAllen LLP**

Boston, Massachusetts  
July 15, 2024

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
 SCHEDULE OF NONEMPLOYER ALLOCATIONS  
 AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Nonemployer	Nonemployer Contributions	Allocation Percentage
Commonwealth of Massachusetts.....	\$ 2,148,676,000	100.00000%

*See accompanying notes to schedules.*

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SCHEDULE OF COLLECTIVE PENSION AMOUNTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Nonemployer	Net Pension Liability	Deferred Outflows of Resources			Deferred Inflows of Resources		Pension Expense	
		Differences Between Expected and Actual Experience	Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Total Deferred Inflows of Resources	Total Nonemployer Pension Expense
Commonwealth of Massachusetts.....	\$ 26,290,271,000	\$ 181,308,426	\$ 430,645,800	\$ 802,907,869	\$ 1,414,862,095	\$ 553,294,269	\$ 553,294,269	\$ 2,454,726,174

*See accompanying notes to schedules.*

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**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 legally 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 reported as a pension trust fund in the Commonwealth's Annual Comprehensive Financial Report 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 twenty 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 and receive benefit 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 SCHEDULES  
 AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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 except for teachers subject to Chapter 114 of the Acts of 2000.

In addition, members who join the system on or after April 2, 2012, will have their withholding rates reduced by 3% 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 - 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.



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**NOTE 4 - COLLECTIVE NET PENSION LIABILITY**

The collective net pension liability on June 30, 2023 was as follows (amounts in thousands):

Total pension liability.....	\$	63,314,000
Less:		
Plan fiduciary net position.....		37,023,729
Net pension liability.....	\$	26,290,271
Plan fiduciary net position as a percentage of total pension liability.....		58.48%

*Actuarial Assumptions*

The total pension liability for the June 30, 2023 measurement date was determined by an actuarial valuation as of January 1, 2023 rolled forward to June 30, 2023, using the following actuarial assumptions:

1. (a) 2.5% inflation rate; (b) 7.00% investment rate of return; (c) 3.50% interest rate credited to the annuity savings fund; and (d) 3.00% cost of living increase on the first \$13,000 of allowance per year.
2. Salary increases are based on analyses of past experience but range from 4.00% to 7.50% depending on group and length of service.
3. Mortality rates were as follows:
  - Pre-retirement - reflects Pub-2010 Teachers Employees mortality table (headcount weighted) projected generationally with Scale MP-2021 (gender distinct).
  - Post-retirement - reflects Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2021 (gender distinct).
  - Disability - assumed to be in accordance with the Pub-2010 Teachers Retirees mortality table (headcount weighted) projected generationally with Scale MP-2021 (gender distinct).
4. Experience study was performed as follows:
  - Dated July 21, 2014 and encompasses the period January 1, 2006 to December 31, 2011, updated to reflect actual experience from 2012 through 2020 for post-retirement mortality.

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, 2023 are summarized in the following table:

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity.....	37.0%	4.9%
Core Fixed Income.....	15.0%	1.9%
Private Equity.....	16.0%	7.4%
Portfolio Completion Strategies..	10.0%	3.8%
Real Estate.....	10.0%	3.0%
Value Added Fixed Income.....	8.0%	5.1%
Timberland/Natural Resources..	4.0%	4.3%
Total.....	100.0%	

***Discount Rate***

The discount rate used to measure the total pension liability was 7.00%. 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, 2023. 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 6.00%	Current Discount Rate 7.00%	1% Increase to 8.00%
\$ 33,378,000	\$ 26,290,271	\$ 20,292,000

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM**  
**NOTES TO SCHEDULES**  
**AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

**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):

	Year of Deferral	Amortization Period	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
<b>Deferred Outflows of Resources:</b>						
Difference between expected and actual experience.....	2017	6.2 years	\$ 1,518	\$ -	\$ (1,518)	\$ -
	2018	6.1 years	16,647	-	(15,134)	1,513
	2019	6.1 years	17,526	-	(8,346)	9,180
	2020	6.1 years	251,861	-	(81,246)	170,615
Subtotal.....			<u>287,552</u>	<u>-</u>	<u>(106,244)</u>	<u>181,308</u>
Net difference between projected and actual earnings on plan investments.....	2019	5.0 years	90,938	-	(90,937)	1
	2020	5.0 years	594,339	-	(297,170)	297,169
	2021	5.0 years	(3,866,352)	-	1,288,784	(2,577,568)
	2022	5.0 years	3,134,644	-	(783,661)	2,350,983
	2023	5.0 years	-	450,076	(90,015)	360,061
Subtotal.....			<u>(46,431)</u>	<u>450,076</u>	<u>27,001</u>	<u>430,646</u>
Change of assumptions.....	2017	6.2 years	37,935	-	(37,935)	-
	2018	6.1 years	152,377	-	(138,526)	13,851
	2019	6.1 years	198,640	-	(94,590)	104,050
	2020	6.1 years	436,540	-	(140,820)	295,720
	2021	6.1 years	392,524	-	(95,738)	296,786
	2023	6.0 years	-	111,000	(18,500)	92,500
Subtotal.....			<u>1,218,016</u>	<u>111,000</u>	<u>(526,108)</u>	<u>802,908</u>
Total deferred outflows of resources.....			<u>\$ 1,459,137</u>	<u>\$ 561,076</u>	<u>\$ (605,351)</u>	<u>\$ 1,414,862</u>
<b>Deferred Inflows of Resources:</b>						
Difference between expected and actual experience.....	2021	6.1 years	(373,250)	-	91,036	(282,214)
	2022	6.0 years	(320,402)	-	64,081	(256,322)
	2023	6.0 years	-	(17,711)	2,952	(14,759)
Subtotal.....			<u>(693,652)</u>	<u>(17,711)</u>	<u>158,069</u>	<u>(553,294)</u>
Total deferred inflows of resources.....			<u>\$ (693,652)</u>	<u>\$ (17,711)</u>	<u>\$ 158,069</u>	<u>\$ (553,294)</u>

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
NOTES TO SCHEDULES  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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):

<u>Fiscal Year</u> <u>Ending June 30</u>	
2024.....	\$ 178,598
2025.....	(226,580)
2026.....	852,052
2027.....	41,953
2028.....	15,548
Total.....	<u>\$ 861,571</u>

**NOTE 6 - COLLECTIVE PENSION EXPENSE**

The following table shows the components of pension expense as of June 30, 2023 (amounts in thousands):

Service cost.....	\$	1,182,258
Interest on the total pension liability.....		4,249,912
Employee contributions.....		(943,929)
Projected earnings on plan investments.....		(2,447,290)
Transfers and reimbursements from other systems.....		(96,813)
Member make up, redeposits and payments from rollovers.....		(20,796)
Other reimbursements.....		(4,574)
Administrative expense.....		21,332
Other changes.....		67,344
Recognition (amortization) of deferred outflows and inflows of resources:		
Differences between expected and actual experience.....		(51,825)
Differences between projected and actual earnings on plan investments....		(27,001)
Changes of assumptions.....		526,108
		<hr/>
Pension expense.....	\$	<u>2,454,726</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, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0100-ABINGTON PUBLIC SCHOOLS.....	\$ 4,420,302	0.205722%
0110-ACTON-BOXBOROUGH REGIONAL SCHOOL.....	12,765,876	0.594128%
0115-ACUSHNET PUBLIC SCHOOLS.....	1,859,002	0.086518%
0120-HOOSAC VALLEY REGIONAL SCHOOL DISTRICT SCHOOLS.....	2,175,388	0.101243%
0125-AGAWAM PUBLIC SCHOOLS.....	8,160,899	0.379811%
0130-AMESBURY PUBLIC SCHOOLS.....	4,884,512	0.227327%
0135-AMHERST PUBLIC SCHOOLS.....	3,240,355	0.150807%
0140-AMHERST-PELHAM REGIONAL SCHOOL DISTRICT.....	3,165,989	0.147346%
0145-ANDOVER PUBLIC SCHOOLS.....	15,319,105	0.712956%
0150-ARLINGTON PUBLIC SCHOOLS.....	14,774,165	0.687594%
0160-ASHBURNHAM-WESTMINSTER REGIONAL SCHOOL.....	4,172,946	0.194210%
0170-ASHLAND PUBLIC SCHOOLS.....	6,399,696	0.297844%
0175-ASSABET VALLEY REGIONAL VOCATIONAL SCHOOL.....	3,353,444	0.156070%
0180-ASSABET VALLEY COLLABORATIVE SCHOOL.....	885,743	0.041223%
0185-ATHOL-ROYALSTON REGIONAL SCHOOL.....	2,967,012	0.138086%
0190-ATTLEBORO PUBLIC SCHOOLS.....	11,735,087	0.546154%
0195-AUBURN PUBLIC SCHOOLS.....	4,910,493	0.228536%
0200-AVON PUBLIC SCHOOLS.....	1,781,049	0.082891%
0210-BARNSTABLE PUBLIC SCHOOLS.....	12,763,783	0.594030%
0220-BEDFORD PUBLIC SCHOOLS.....	7,221,147	0.336074%
0225-BELCHERTOWN PUBLIC SCHOOLS.....	4,327,459	0.201401%
0230-BELLINGHAM PUBLIC SCHOOLS.....	4,835,375	0.225040%
0235-BELMONT PUBLIC SCHOOLS.....	9,908,193	0.461130%
0240-BERKLEY PUBLIC SCHOOLS.....	1,652,712	0.076918%
0245-BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT.....	3,236,534	0.150629%
0255-BERLIN-BOYLSTON REGIONAL SCHOOL.....	2,552,612	0.118799%
0265-BEVERLY PUBLIC SCHOOLS.....	10,143,869	0.472099%
0270-BICOUNTY COLLABORATIVE.....	1,331,306	0.061959%
0275-BILLERICA PUBLIC SCHOOLS.....	12,245,402	0.569905%
0280-BLACKSTONE-MILLVILLE REGIONAL SCHOOL.....	3,004,246	0.139818%
0285-BLACKSTONE VALLEY REGIONAL VOCATIONAL SCHOOL.....	3,024,785	0.140774%
0300-BLUE HILLS REGIONAL TECH.....	2,614,241	0.121668%
0315-BOURNE PUBLIC SCHOOLS.....	4,370,962	0.203426%
0325-BOXFORD PUBLIC SCHOOLS.....	1,844,877	0.085861%
0335-BRAINTREE PUBLIC SCHOOLS.....	12,332,880	0.573976%
0340-BREWSTER PUBLIC SCHOOLS.....	1,135,590	0.052851%
0350-BRIDGEWATER-RAYNHAM REGIONAL SCHOOL.....	10,257,770	0.477400%
0355-BRIMFIELD PUBLIC SCHOOLS.....	704,451	0.032785%
0360-BRISTOL COUNTY AGRICULTURAL SCHOOL.....	1,097,745	0.051089%
0365-BRISTOL-PLYMOUTH REGIONAL SCHOOL.....	3,197,561	0.148815%
0370-BROCKTON PUBLIC SCHOOLS.....	36,575,565	1.702237%
0375-BROOKFIELD PUBLIC SCHOOLS.....	538,955	0.025083%
0380-BROOKLINE PUBLIC SCHOOLS.....	22,707,332	1.056806%
0390-BURLINGTON PUBLIC SCHOOLS.....	10,719,970	0.498911%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0395-CAMBRIDGE PUBLIC SCHOOLS.....	\$ 28,375,603	1.320609%
0400-CANTON PUBLIC SCHOOLS.....	8,317,477	0.387098%
0410-CAPE COD REGIONAL SCHOOL DISTRICT.....	1,841,151	0.085688%
0415-CAPE COD COLLABORATIVE.....	769,097	0.035794%
0420-CAPS COLLABORATIVE.....	1,010,673	0.047037%
0425-CARLISLE PUBLIC SCHOOLS.....	2,076,921	0.096661%
0430-CARVER PUBLIC SCHOOLS.....	3,401,103	0.158288%
0435-CASE COLLABORATIVE.....	907,357	0.042229%
0440-CENTRAL BERKSHIRE REGIONAL.....	3,275,125	0.152425%
0445-CENTRAL MASSACHUSETTS SPECIAL EDUCATION COLLABORATIVE..	1,962,453	0.091333%
0460-CHELMSFORD PUBLIC SCHOOLS.....	10,334,277	0.480960%
0465-CHELSEA PUBLIC SCHOOLS.....	13,409,193	0.624068%
0470-CHESTERFIELD-GOSHEN REGIONAL.....	334,756	0.015580%
0475-CHICOPEE PUBLIC SCHOOLS.....	15,232,992	0.708948%
0485-CLARKSBURG PUBLIC SCHOOLS.....	481,633	0.022415%
0490-CLINTON PUBLIC SCHOOLS.....	4,242,673	0.197455%
0495-COHASSET PUBLIC SCHOOLS.....	4,042,301	0.188130%
0500-CONCORD PUBLIC SCHOOLS.....	6,687,474	0.311237%
0505-CONCORD-CARLISLE REGIONAL SCHOOL.....	4,239,415	0.197304%
0510-CONWAY PUBLIC SCHOOLS.....	346,221	0.016113%
0515-SOUTH COAST ED. COLLABORATIVE (COOPC).....	2,005,588	0.093341%
0520-DANVERS PUBLIC SCHOOLS.....	8,287,324	0.385694%
0525-DARTMOUTH PUBLIC SCHOOLS.....	8,307,478	0.386632%
0530-DEDHAM PUBLIC SCHOOLS.....	8,788,003	0.408996%
0540-DEERFIELD PUBLIC SCHOOLS.....	708,907	0.032993%
0545-DENNIS-YARMOUTH REGIONAL SCHOOLS.....	8,419,521	0.391847%
0555-DIGHTON-REHOBOTH REGIONAL SCHOOL.....	5,983,778	0.278487%
0560-DOUGLAS PUBLIC SCHOOLS.....	2,408,038	0.112071%
0565-DOVER PUBLIC SCHOOLS.....	1,288,217	0.059954%
0570-DOVER-SHERBORN REGIONAL SCHOOL.....	3,865,006	0.179879%
0575-DRACUT PUBLIC SCHOOLS.....	5,635,108	0.262260%
0580-DUDLEY-CHARLTON REGIONAL SCHOOLS.....	6,887,925	0.320566%
0585-DUXBURY PUBLIC SCHOOLS.....	6,971,335	0.324448%
0590-EAST BRIDGEWATER PUBLIC SCHOOLS.....	4,218,030	0.196308%
0600-EAST LONGMEADOW PUBLIC SCHOOLS.....	5,491,420	0.255572%
0605-EASTHAM PUBLIC SCHOOLS.....	573,722	0.026701%
0610-EASTHAMPTON PUBLIC SCHOOLS.....	2,862,078	0.133202%
0615-EASTON PUBLIC SCHOOLS.....	7,366,820	0.342854%
0620-EDGARTOWN PUBLIC SCHOOLS.....	1,205,234	0.056092%
0625-ERVING PUBLIC SCHOOLS.....	452,880	0.021077%
0640-EVERETT PUBLIC SCHOOLS.....	16,497,006	0.767775%
0645-FAIRHAVEN PUBLIC SCHOOLS.....	3,657,464	0.170219%
0650-FALL RIVER PUBLIC SCHOOLS.....	21,419,223	0.996857%
0655-FALMOUTH PUBLIC SCHOOLS.....	8,903,477	0.414370%
0660-FITCHBURG PUBLIC SCHOOLS.....	11,317,685	0.526728%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0665-KEYSTONE EDUCATIONAL COLLABORATIVE.....	\$ 1,193,716	0.055556%
0670-FLORIDA PUBLIC SCHOOLS.....	176,518	0.008215%
0675-FOXBOROUGH PUBLIC SCHOOLS.....	6,233,557	0.290112%
0680-FRAMINGHAM PUBLIC SCHOOLS.....	23,210,958	1.080245%
0685-FRANKLIN PUBLIC SCHOOLS.....	11,933,295	0.555379%
0690-FRANKLIN COUNTY REGIONAL SCHOOL DISTRICT.....	1,600,113	0.074470%
0700-FREETOWN-LAKEVILLE REGIONAL SCHOOLS.....	5,014,269	0.233366%
0705-FRONTIER REGIONAL SCHOOL DISTRICT.....	1,509,650	0.070260%
0710-GARDNER PUBLIC SCHOOLS.....	4,509,008	0.209851%
0715-GATEWAY REGIONAL SCHOOL.....	1,975,585	0.091944%
0725-GEORGETOWN PUBLIC SCHOOLS.....	2,943,509	0.136992%
0730-GILL-MONTAGUE REGIONAL.....	2,294,359	0.106780%
0735-GLOUCESTER PUBLIC SCHOOLS.....	7,333,074	0.341283%
0750-GRAFTON PUBLIC SCHOOLS.....	6,521,850	0.303529%
0755-GRANBY PUBLIC SCHOOLS.....	1,501,621	0.069886%
0765-DIMAN REGIONAL VOCATIONAL SCHOOL.....	3,906,412	0.181806%
0770-GREATER LAWRENCE REGIONAL.....	4,599,323	0.214054%
0775-CREST COLLABORATIVE.....	1,725,100	0.080287%
0780-GREATER LOWELL REGIONAL.....	6,337,297	0.294940%
0785-GREATER NEW BEDFORD REGIONAL VOCATIONAL SCHOOL.....	5,556,362	0.258595%
0795-GREENFIELD PUBLIC SCHOOLS.....	3,204,946	0.149159%
0800-GROTON-DUNSTABLE REGIONAL.....	5,466,721	0.254423%
0810-HADLEY PUBLIC SCHOOLS.....	1,158,508	0.053917%
0815-HALIFAX PUBLIC SCHOOLS.....	963,234	0.044829%
0820-HAMILTON-WENHAM REGIONAL.....	4,533,853	0.211007%
0830-HAMPDEN-WILBRAHAM REGIONAL.....	6,019,428	0.280146%
0835-HAMPSHIRE REGIONAL SCHOOL.....	1,718,268	0.079969%
0840-COLLABORATIVE FOR EDUCATIONAL SERVICES.....	3,782,375	0.176033%
0845-HANCOCK PUBLIC SCHOOLS.....	126,346	0.005880%
0850-HANOVER PUBLIC SCHOOLS.....	6,381,188	0.296982%
0865-HARVARD PUBLIC SCHOOLS.....	2,821,513	0.131314%
0875-HATFIELD PUBLIC SCHOOLS.....	1,027,730	0.047831%
0880-HAVERHILL PUBLIC SCHOOLS.....	16,958,312	0.789245%
0885-HAWLEMONT REGIONAL SCHOOL.....	279,809	0.013022%
0895-HINGHAM PUBLIC SCHOOLS.....	10,285,150	0.478674%
0900-HOLBROOK PUBLIC SCHOOLS.....	2,542,206	0.118315%
0910-HOLLAND PUBLIC SCHOOLS.....	456,348	0.021239%
0915-HOLLISTON PUBLIC SCHOOLS.....	6,302,116	0.293302%
0920-HOLYOKE PUBLIC SCHOOLS.....	10,450,102	0.486351%
0925-HOPEDALE PUBLIC SCHOOLS.....	2,341,568	0.108977%
0930-HOPKINTON PUBLIC SCHOOLS.....	9,291,564	0.432432%
0940-HUDSON PUBLIC SCHOOLS.....	6,986,982	0.325176%
0945-HULL PUBLIC SCHOOLS.....	2,592,117	0.120638%
0950-IPSWICH PUBLIC SCHOOLS.....	4,625,705	0.215282%
0955-KING PHILIP REGIONAL SCHOOL.....	4,156,017	0.193422%



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
0960-KINGSTON PUBLIC SCHOOLS.....	\$ 1,827,387	0.085047%
0965-LABBB COLLABORATIVE.....	2,091,750	0.097351%
0985-LAWRENCE PUBLIC SCHOOLS.....	26,762,066	1.245514%
0990-LEE PUBLIC SCHOOLS.....	1,680,938	0.078231%
0995-LEICESTER PUBLIC SCHOOLS.....	2,860,128	0.133111%
1000-LENOX PUBLIC SCHOOLS.....	2,205,795	0.102658%
1005-LEOMINSTER PUBLIC SCHOOLS.....	11,285,457	0.525228%
1010-LEVERETT PUBLIC SCHOOLS.....	301,788	0.014045%
1015-LEXINGTON PUBLIC SCHOOLS.....	24,376,703	1.134499%
1025-LINCOLN PUBLIC SCHOOLS.....	3,955,907	0.184109%
1030-LINCOLN-SUDBURY REGIONAL.....	4,723,031	0.219811%
1035-LITTLETON PUBLIC SCHOOLS.....	3,615,403	0.168262%
1040-LONGMEADOW PUBLIC SCHOOLS.....	6,329,612	0.294582%
1045-LOWELL PUBLIC SCHOOLS.....	33,417,024	1.555238%
1050-LOWER PIONEER COLLABORATIVE.....	1,167,353	0.054329%
1055-LUDLOW PUBLIC SCHOOLS.....	5,492,864	0.255639%
1060-LUNENBURG PUBLIC SCHOOLS.....	3,341,698	0.155524%
1065-LYNN PUBLIC SCHOOLS.....	35,865,250	1.669179%
1070-LYNNFIELD PUBLIC SCHOOLS.....	5,264,035	0.244990%
1075-MALDEN PUBLIC SCHOOLS.....	13,782,492	0.641441%
1082-MANCHESTER ESSEX REGIONAL SCHOOL.....	3,888,974	0.180994%
1085-MANSFIELD PUBLIC SCHOOLS.....	9,158,380	0.426234%
1090-MARBLEHEAD PUBLIC SCHOOLS.....	6,984,226	0.325048%
1095-MARION PUBLIC SCHOOLS.....	916,906	0.042673%
1100-MARTHA'S VINEYARD PUBLIC SCHOOLS.....	3,345,884	0.155718%
1105-MARSHFIELD PUBLIC SCHOOLS.....	9,149,997	0.425844%
1110-MARLBOROUGH PUBLIC SCHOOLS.....	11,368,885	0.529111%
1115-MASCONOMET REGIONAL SCHOOL.....	4,791,582	0.223002%
1120-MASHPEE PUBLIC SCHOOLS.....	4,137,468	0.192559%
1125-MATTAPOISETT PUBLIC SCHOOLS.....	1,079,197	0.050226%
1130-MAYNARD PUBLIC SCHOOLS.....	3,376,822	0.157158%
1135-MEDFIELD PUBLIC SCHOOLS.....	6,861,270	0.319325%
1140-MEDFORD PUBLIC SCHOOLS.....	12,150,679	0.565496%
1145-MEDWAY PUBLIC SCHOOLS.....	4,329,525	0.201497%
1150-MELROSE PUBLIC SCHOOLS.....	7,600,454	0.353727%
1155-MENDON-UPTON REGIONAL SCHOOL DISTRICT.....	4,350,685	0.202482%
1165-VALLEY COLLABORATIVE SCHOOL.....	1,781,249	0.082900%
1170-METHUEN PUBLIC SCHOOLS.....	13,857,662	0.644940%
1175-MIDDLEBOROUGH PUBLIC SCHOOLS.....	6,207,365	0.288893%
1180-MIDDLETON PUBLIC SCHOOLS.....	1,938,602	0.090223%
1185-MILFORD PUBLIC SCHOOLS.....	10,828,340	0.503954%
1190-MILLBURY PUBLIC SCHOOLS.....	3,763,135	0.175137%
1195-MILLIS PUBLIC SCHOOLS.....	3,153,462	0.146763%
1200-MILTON PUBLIC SCHOOLS.....	10,086,598	0.469433%
1205-MINUTEMAN REGIONAL VOCATIONAL SCHOOL.....	2,774,587	0.129130%
1210-MOHAWK TRAIL REGIONAL SCHOOL.....	2,135,847	0.099403%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
1220-MONSON PUBLIC SCHOOLS.....	\$ 1,893,983	0.088147%
1225-MONTACHUSETT REGIONAL VOCATIONAL SCHOOL.....	3,244,644	0.151007%
1230-MOUNT GREYLOCK REGIONAL SCHOOL.....	3,080,699	0.143377%
1235-NAHANT PUBLIC SCHOOLS.....	246,486	0.011472%
1240-NANTUCKET PUBLIC SCHOOLS.....	4,999,948	0.232699%
1245-NARRAGANSETT REGIONAL SCHOOL DISTRICT.....	2,529,598	0.117728%
1250-NASHOBA REGIONAL SCHOOL DISTRICT.....	7,963,955	0.370645%
1255-NASHOBA VALLEY TECHNICAL SCHOOL.....	2,111,018	0.098247%
1260-NATICK PUBLIC SCHOOLS.....	13,609,666	0.633398%
1265-NAUSET REGIONAL SCHOOL.....	4,512,501	0.210013%
1275-NEEDHAM PUBLIC SCHOOLS.....	15,291,933	0.711691%
1285-NEW BEDFORD PUBLIC SCHOOLS.....	28,215,135	1.313141%
1295-NEW SALEM-WENDELL REGIONAL SCHOOL.....	464,836	0.021634%
1305-NEWBURYPORT PUBLIC SCHOOLS.....	5,996,481	0.279078%
1310-NEWTON PUBLIC SCHOOLS.....	35,822,067	1.667169%
1315-NORFOLK PUBLIC SCHOOLS.....	2,508,410	0.116742%
1320-NORFOLK COUNTY AGRICULTURAL SCHOOL.....	1,662,904	0.077392%
1325-NORTH ADAMS PUBLIC SCHOOLS.....	2,876,595	0.133878%
1330-NORTH ANDOVER PUBLIC SCHOOLS.....	10,103,695	0.470229%
1335-NORTH ATTLEBORO PUBLIC SCHOOLS.....	8,308,238	0.386668%
1340-NORTH BROOKFIELD PUBLIC SCHOOLS.....	946,474	0.044049%
1345-NORTH MIDDLESEX REGIONAL SCHOOL.....	6,424,811	0.299013%
1350-NORTH READING PUBLIC SCHOOLS.....	6,218,816	0.289425%
1355-NORTH RIVER COLLABORATIVE SCHOOL.....	1,116,540	0.051964%
1365-NORTHAMPTON PUBLIC SCHOOLS.....	7,540,230	0.350924%
1370-NORTHBOROUGH PUBLIC SCHOOLS.....	4,411,531	0.205314%
1375-NORTHBORO-SOUTHBORO REGIONAL SCHOOL.....	3,852,928	0.179316%
1380-NORTHBRIDGE PUBLIC SCHOOLS.....	4,186,289	0.194831%
1385-NORTHEAST METRO REGIONAL VOCATIONAL SCHOOL.....	3,705,826	0.172470%
1390-NORTHERN BERKSHIRE REGIONAL VOCATIONAL SCHOOL.....	1,382,521	0.064343%
1400-NORTON PUBLIC SCHOOLS.....	5,831,259	0.271388%
1405-NORWELL PUBLIC SCHOOLS.....	5,470,492	0.254598%
1410-NORWOOD PUBLIC SCHOOLS.....	9,108,170	0.423897%
1415-OAK BLUFFS PUBLIC SCHOOLS.....	1,297,337	0.060378%
1425-OLD COLONY VOCATIONAL SCHOOL.....	1,541,585	0.071746%
1430-OLD ROCHESTER REGIONAL SCHOOL.....	2,706,547	0.125963%
1435-ORANGE PUBLIC SCHOOLS.....	863,675	0.040196%
1440-ORLEANS PUBLIC SCHOOLS.....	678,596	0.031582%
1445-FARMINGTON RIVER PUBLIC SCHOOLS.....	341,090	0.015874%
1450-OXFORD PUBLIC SCHOOLS.....	3,311,176	0.154103%
1455-PALMER PUBLIC SCHOOLS.....	2,542,146	0.118312%
1460-PATHFINDER REGIONAL VOCATIONAL SCHOOL.....	1,830,757	0.085204%
1470-PEABODY PUBLIC SCHOOLS.....	12,573,258	0.585163%
1475-PELHAM PUBLIC SCHOOLS.....	276,791	0.012882%
1480-PEMBROKE PUBLIC SCHOOLS.....	5,734,120	0.266868%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
1485-PENTUCKET REGIONAL SCHOOL.....	\$ 4,950,401	0.230393%
1490-PETERSHAM CENTER SCHOOL.....	210,931	0.009817%
1495-PILGRIM AREA COLLABORATIVE.....	903,559	0.042052%
1500-PIONEER VALLEY REGIONAL.....	1,387,087	0.064555%
1505-PITTSFIELD PUBLIC SCHOOLS.....	12,876,393	0.599271%
1515-PLAINVILLE PUBLIC SCHOOLS.....	1,404,632	0.065372%
1520-PLYMOUTH PUBLIC SCHOOLS.....	17,208,106	0.800870%
1530-PLYMPTON PUBLIC SCHOOLS.....	426,366	0.019843%
1540-ACCEPT EDUCATIONAL COLLABORATIVE.....	695,293	0.032359%
1550-PROVINCETOWN PUBLIC SCHOOLS.....	727,941	0.033879%
1556-QUABBIN REGIONAL SCHOOL.....	4,456,527	0.207408%
1560-QUABOAG REGIONAL SCHOOL DISTRICT.....	2,210,207	0.102864%
1565-QUINCY PUBLIC SCHOOLS.....	21,041,275	0.979267%
1566-QUINCY COLLEGE.....	914,236	0.042549%
1570-RALPH C. MAHAR REGIONAL SCHOOL.....	1,316,228	0.061258%
1575-RANDOLPH PUBLIC SCHOOLS.....	7,561,263	0.351903%
1585-READING PUBLIC SCHOOLS.....	9,412,972	0.438082%
1590-READS COLLABORATIVE.....	1,297,227	0.060373%
1605-REVERE PUBLIC SCHOOLS.....	17,247,953	0.802725%
1610-RICHMOND PUBLIC SCHOOLS.....	475,129	0.022113%
1615-ROCHESTER PUBLIC SCHOOLS.....	1,112,510	0.051777%
1620-ROCKLAND PUBLIC SCHOOLS.....	5,005,288	0.232948%
1625-ROCKPORT PUBLIC SCHOOLS.....	2,461,450	0.114557%
1630-ROWE PUBLIC SCHOOLS.....	170,223	0.007922%
1645-SALEM PUBLIC SCHOOLS.....	11,202,464	0.521366%
1660-SANDWICH PUBLIC SCHOOLS.....	5,680,081	0.264353%
1665-SAUGUS PUBLIC SCHOOLS.....	5,019,848	0.233625%
1670-SAVOY PUBLIC SCHOOLS.....	108,501	0.005050%
1675-SCITUATE PUBLIC SCHOOLS.....	7,445,517	0.346516%
1680-SEEKONK PUBLIC SCHOOLS.....	5,020,157	0.233640%
1685-SEEM COLLABORATIVE.....	2,499,238	0.116315%
1690-SHARON PUBLIC SCHOOLS.....	8,774,357	0.408361%
1695-SHAWSHEEN VALLEY VOC.....	4,401,470	0.204846%
1700-SHERBORN PUBLIC SCHOOLS.....	1,123,931	0.052308%
1710-SHORE COLLABORATIVE.....	1,365,915	0.063570%
1715-SHREWSBURY PUBLIC SCHOOLS.....	13,204,389	0.614536%
1720-SHUTESBURY PUBLIC SCHOOLS.....	369,168	0.017181%
1725-SILVER LAKE REGIONAL SCHOOL DIST.....	4,186,751	0.194853%
1730-SOMERSET PUBLIC SCHOOLS.....	3,520,468	0.163844%
1735-SOMERVILLE PUBLIC SCHOOLS.....	16,523,673	0.769016%
1745-SOUTH HADLEY PUBLIC SCHOOLS.....	3,670,398	0.170821%
1750-SOUTH MIDDLESEX REGIONAL VOCATIONAL.....	2,590,866	0.120580%
1755-SOUTH SHORE REGIONAL SCHOOL DISTRICT.....	1,719,219	0.080013%
1760-SOUTH SHORE EDUCATIONAL COLLABORATIVE.....	2,797,576	0.130200%
1765-SOUTHERN WORCESTER COUNTY REGIONAL SCHOOL.....	3,061,307	0.142474%
1770-SOUTHAMPTON PUBLIC SCHOOLS.....	920,729	0.042851%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
1775-SOUTHBOROUGH PUBLIC SCHOOLS.....	\$ 3,602,726	0.167672%
1780-SOUTHBRIDGE PUBLIC SCHOOLS.....	4,375,444	0.203634%
1785-SOUTHEASTERN REGIONAL VOCATIONAL SCHOOL DISTRICT.....	3,758,029	0.174900%
1790-SOUTHEASTERN MASS. COLLABORATIVE.....	723,555	0.033674%
1795-SOUTHERN BERKSHIRE REGIONAL.....	1,826,107	0.084988%
1800-SOUTHERN WORCESTER CO. ED. COLLABORATIVE.....	750,607	0.034933%
1805-SOUTHWICK-TOLLAND REGIONAL.....	3,067,000	0.142739%
1810-NORTH SHORE EDUCATION CONSORTIUM.....	2,960,828	0.137798%
1820-SPENCER-EAST BROOKFIELD PUBLIC SCHOOLS.....	2,681,208	0.124784%
1825-SPRINGFIELD PUBLIC SCHOOLS.....	54,298,613	2.527073%
1835-STONEHAM PUBLIC SCHOOLS.....	5,207,146	0.242342%
1840-STOUGHTON PUBLIC SCHOOLS.....	8,911,797	0.414758%
1850-STURBRIDGE PUBLIC SCHOOL.....	1,878,212	0.087413%
1855-SUDBURY PUBLIC SCHOOLS.....	7,268,665	0.338286%
1860-SUNDERLAND PUBLIC SCHOOLS.....	505,444	0.023524%
1865-SUTTON PUBLIC SCHOOLS.....	2,912,781	0.135562%
1870-SWAMPSCOTT PUBLIC SCHOOLS.....	6,089,774	0.283420%
1875-SWANSEA PUBLIC SCHOOLS.....	3,989,719	0.185683%
1880-TANTASQUA REGIONAL HIGH SCHOOL.....	3,730,182	0.173604%
1885-TAUNTON PUBLIC SCHOOLS.....	16,188,101	0.753399%
1890-TECH. COLLAB. THE ED. COOPERATIVE.....	789,294	0.036734%
1895-TEWKSBURY PUBLIC SCHOOLS.....	7,153,560	0.332929%
1900-TISBURY PUBLIC SCHOOLS.....	1,056,788	0.049183%
1905-TOPSFIELD PUBLIC SCHOOLS.....	1,671,382	0.077787%
1910-TRI-COUNTY REGIONAL VOCATIONAL SCHOOL.....	2,953,295	0.137447%
1915-TRITON PUBLIC SCHOOLS.....	5,865,530	0.272983%
1920-TRURO PUBLIC SCHOOLS.....	503,554	0.023436%
1925-TYNGSBOROUGH PUBLIC SCHOOLS.....	3,788,997	0.176341%
1935-UPPER CAPE COD VOC. SCHOOL.....	2,081,499	0.096874%
1936-UP ISLAND REGIONAL SCHOOL.....	1,344,585	0.062577%
1940-UXBRIDGE PUBLIC SCHOOLS.....	3,674,520	0.171013%
1950-WACHUSETT REGIONAL SCHOOL DISTRICT.....	13,092,902	0.609347%
1955-WAKEFIELD PUBLIC SCHOOLS.....	8,158,048	0.379678%
1960-WALES PUBLIC SCHOOLS.....	209,613	0.009755%
1965-WALPOLE PUBLIC SCHOOLS.....	9,137,483	0.425261%
1970-WALTHAM PUBLIC SCHOOLS.....	16,851,408	0.784269%
1975-WARE PUBLIC SCHOOLS.....	2,090,805	0.097307%
1980-WAREHAM PUBLIC SCHOOLS.....	4,935,428	0.229696%
2000-WATERTOWN PUBLIC SCHOOLS.....	8,867,066	0.412676%
2005-WAYLAND PUBLIC SCHOOLS.....	8,306,264	0.386576%
2010-WEBSTER PUBLIC SCHOOLS.....	3,944,729	0.183589%
2015-WELLESLEY PUBLIC SCHOOLS.....	15,454,099	0.719238%
2020-WELLFLEET PUBLIC SCHOOLS.....	338,011	0.015731%
2025-WEST BOYLSTON PUBLIC SCHOOLS.....	2,179,439	0.101432%
2030-WEST BRIDGEWATER PUBLIC SCHOOLS.....	2,669,110	0.124221%
2045-WEST SPRINGFIELD PUBLIC SCHOOLS.....	8,892,436	0.413857%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
2055-WESTBOROUGH PUBLIC SCHOOLS.....	\$ 10,108,566	0.470456%
2060-WESTFIELD PUBLIC SCHOOLS.....	10,279,993	0.478434%
2065-WESTFORD PUBLIC SCHOOLS.....	10,742,915	0.499978%
2070-WESTHAMPTON PUBLIC SCHOOLS.....	332,363	0.015468%
2080-WESTON PUBLIC SCHOOLS.....	6,733,604	0.313384%
2085-WESTPORT PUBLIC SCHOOLS.....	3,368,119	0.156753%
2090-WESTWOOD PUBLIC SCHOOLS.....	8,622,909	0.401313%
2095-WEYMOUTH PUBLIC SCHOOLS.....	13,704,549	0.637814%
2100-WHATELY PUBLIC SCHOOLS.....	310,241	0.014439%
2110-WHITMAN-HANSON REGIONAL.....	7,614,167	0.354366%
2120-WILLIAMSBURG PUBLIC SCHOOLS.....	347,239	0.016161%
2130-WILMINGTON PUBLIC SCHOOLS.....	8,093,175	0.376659%
2135-WINCHENDON PUBLIC SCHOOLS.....	2,559,204	0.119106%
2140-WINCHESTER PUBLIC SCHOOLS.....	11,298,807	0.525850%
2145-WINTHROP PUBLIC SCHOOLS.....	4,022,962	0.187230%
2150-WHITTIER VOCATIONAL SCHOOL DISTRICT.....	3,633,942	0.169125%
2155-WOBURN PUBLIC SCHOOLS.....	11,307,588	0.526258%
2160-WORCESTER PUBLIC SCHOOLS.....	57,250,246	2.664443%
2162-MASS ACADEMY OF MATH AND SCIENCE.....	193,069	0.008985%
2164-WORTHINGTON PUBLIC SCHOOLS.....	135,945	0.006327%
2165-WRENTHAM PUBLIC SCHOOLS.....	2,256,279	0.105008%
2200-AYER SHIRLEY REGIONAL.....	3,836,912	0.178571%
2205-SOMERSET-BERKLEY REGIONAL.....	2,051,843	0.095493%
2210-MONOMOY REGIONAL SCHOOL DISTRICT.....	4,741,845	0.220687%
2215-ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL.....	4,402,912	0.204913%
3000-GREATER COMMONWEALTH VIRTUAL SCHOOL.....	1,718,256	0.079968%
3005-TECCA VIRTUAL SCHOOL.....	2,866,998	0.133431%
4005-COMMUNITY DAY CHARTER SCHOOL.....	2,266,317	0.105475%
4010-CITY ON A HILL CHARTER SCHOOL.....	612,919	0.028525%
4015-ATLANTIS CHARTER SCHOOL.....	2,292,256	0.106682%
4020-CAPE COD LIGHTHOUSE CHARTER SCHOOL.....	635,565	0.029579%
4025-HILLTOWN COOPERATIVE CHARTER SCHOOL.....	465,143	0.021648%
4030-BENJAMIN FRANKLIN CLASSICAL CHARTER SCHOOL.....	1,559,798	0.072593%
4035-SOUTH SHORE CHARTER SCHOOL.....	2,501,061	0.116400%
4040-LOWELL MIDDLESEX ACADEMY CHARTER SCHOOL.....	222,555	0.010358%
4055-BOSTON RENAISSANCE CHARTER SCHOOL.....	2,359,046	0.109791%
4060-MARBLEHEAD COMMUNITY CHARTER SCHOOL.....	509,918	0.023732%
4065-FRANCIS W. PARKER CHARTER SCHOOL.....	861,841	0.040110%
4070-NEIGHBORHOOD HOUSE CHARTER SCHOOL.....	2,409,968	0.112161%
4075-ACADEMY OF THE PACIFIC RIM CHARTER SCHOOL.....	1,622,940	0.075532%
4080-BENJAMIN BANNEKER CHARTER SCHOOL.....	623,004	0.028995%
4090-LAWRENCE FAMILY DEVELOPMENT CHARTER SCHOOL.....	1,029,678	0.047922%
4095-MARTHA'S VINEYARD CHARTER SCHOOL.....	574,227	0.026725%
4105-SABIS INTERNATIONAL CHARTER SCHOOL.....	2,383,916	0.110948%
4115-PIONEER VALLEY PERFORMING ARTS CHARTER.....	838,460	0.039022%
4120-PROSPECT HILL ACADEMY CHARTER SCHOOL.....	3,277,411	0.152532%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
4125-LEARNING FIRST CHARTER PUBLIC SCHOOL.....	\$ 1,189,627	0.055366%
4140-ABBY KELLEY FOSTER REGIONAL CHARTER.....	3,006,658	0.139931%
4145-MYSTIC VALLEY REGIONAL CHARTER SCHOOL.....	2,266,726	0.105494%
4150-FOXBORO REGIONAL CHARTER SCHOOL.....	2,563,476	0.119305%
4165-RISING TIDE CHARTER.....	1,547,990	0.072044%
4170-BOSTON COLLEGIATE CHARTER SCHOOL.....	2,172,312	0.101100%
4175-STURGIS CHARTER SCHOOL.....	2,449,947	0.114021%
4180-RIVER VALLEY CHARTER SCHOOL.....	546,024	0.025412%
4200-CONSERVATORY LAB CHARTER SCHOOL.....	1,103,440	0.051354%
4205-ROXBURY PREPARATORY CHARTER.....	3,339,018	0.155399%
4210-MATCH CHARTER PUBLIC HIGH SCHOOL.....	4,191,776	0.195086%
4225-CODMAN ACADEMY CHARTER SCHOOL.....	1,390,763	0.064727%
4235-CHRISTA MCAULIFFE REGIONAL CHARTER PUBLIC SCHOOL.....	873,372	0.040647%
4240-SIZER SCHOOL: NORTH CENTRAL CHARTER ESSENTIAL SCHOOL.....	705,536	0.032836%
4245-INNOVATION ACADEMY CHARTER SCHOOL.....	1,680,350	0.078204%
4250-EDWARD BROOKE CHARTER SCHOOL.....	6,112,230	0.284465%
4260-FOUR RIVER CHARTER PUBLIC SCHOOL.....	506,351	0.023566%
4265-BOSTON PREPARATORY CHARTER SCHOOL.....	2,008,424	0.093473%
4270-EXCEL ACADEMY CHARTER SCHOOL.....	3,571,315	0.166210%
4275-SALEM ACADEMY CHARTER SCHOOL.....	1,298,819	0.060447%
4285-BERKSHIRE ARTS AND TECHNOLOGY CHARTER.....	873,596	0.040657%
4290-HELEN Y. DAVIS LEADERSHIP ACADEMY CHARTER PUBLIC.....	418,251	0.019466%
4295-HILLVIEW MONTESSORI CHARTER SCHOOL.....	584,861	0.027220%
4300-KIPP ACADEMY LYNN CHARTER SCHOOL.....	4,416,620	0.205551%
4305-ADVANCED MATH & SCIENCE ACADEMY CHARTER SCHOOL.....	1,912,150	0.088992%
4310-COMMUNITY CHARTER SCHOOL OF CAMBRIDGE.....	925,982	0.043095%
4315-HOLYOKE COMMUNITY CHARTER SCHOOL.....	918,365	0.042741%
4320-MARTIN LUTHER KING JR. CHARTER SCHOOL.....	775,564	0.036095%
4325-PHOENIX CHARTER ACADEMY.....	629,822	0.029312%
4330-PIONEER VALLEY CHINESE IMMERSION CHARTER.....	1,411,760	0.065704%
4420-LOWELL COMMUNITY CHARTER SCHOOL.....	1,694,224	0.078850%
4425-PIONEER CHARTER SCHOOL OF SCIENCE.....	1,601,735	0.074545%
4430-GLOBAL LEARNING CHARTER PUBLIC SCHOOL.....	921,330	0.042879%
4440-HAMPDEN CHARTER SCHOOL OF SCIENCE - EAST.....	1,105,112	0.051432%
4510-ALMA DEL MAR CHARTER SCHOOL.....	1,707,938	0.079488%
4515-BRIDGE BOSTON CHARTER SCHOOL.....	1,124,996	0.052358%
4550-VERITAS PREPARATORY CHARTER SCHOOL.....	1,409,064	0.065578%
4575-KIPP ACADEMY BOSTON CHARTER SCHOOL.....	1,513,238	0.070427%
4580-PAULO FREIRE SOCIAL JUSTICE CHARTER SCHOOL.....	230,533	0.010729%
4595-PIONEER CHARTER SCHOOL OF SCIENCE II.....	795,700	0.037032%
4600-THE LOWELL COLLEGIATE CHARTER SCHOOL.....	981,920	0.045699%
4605-BAY STATE ACADEMY CHARTER PUBLIC SCHOOL.....	1,005,983	0.046819%

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF EMPLOYER ALLOCATIONS  
OF SPECIAL FUNDING AMOUNTS (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth Pension Support Provided	Employer Allocation Percentage
4610-PHOENIX CHARTER ACADEMY SPRINGFIELD.....	\$ 420,445	0.019568%
4615-ARGOSY COLLEGIATE CHARTER SCHOOL.....	1,317,471	0.061315%
4620-SPRINGFIELD PREPARATORY CHARTER SCHOOL.....	1,040,087	0.048406%
4625-NEW HEIGHTS CHARTER OF BROCKTON.....	1,747,783	0.081342%
4630-LIBERTAS ACADEMY CHARTER SCHOOL.....	1,230,460	0.057266%
4635-OLD STURBRIDGE ACADEMY CHARTER PUPLIC SCHOOL.....	576,438	0.026828%
4640-MAP ACADEMY CHARTER SCHOOL.....	538,647	0.025069%
4645-HAMPDEN CHARTER SCHOOL OF SCIENCE - WEST.....	652,535	0.030369%
4650-PHOENIX ACADEMY PUBLIC CHARTER HS LAWERENCE.....	300,106	0.013967%
Totals.....	<u>\$ 2,148,676,000</u>	<u>100.000000%</u> (Concluded)

*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, 2023  
(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.....	\$ 54,084,910	\$ 5,049,915
0110-ACTON-BOXBOROUGH REGIONAL SCHOOL.....	156,197,748	14,584,205
0115-ACUSHNET PUBLIC SCHOOLS.....	22,745,946	2,123,792
0120-HOOSAC VALLEY REGIONAL SCHOOL DISTRICT SCHOOLS.....	26,617,109	2,485,243
0125-AGAWAM PUBLIC SCHOOLS.....	99,853,238	9,323,310
0130-AMESBURY PUBLIC SCHOOLS.....	59,764,780	5,580,246
0135-AMHERST PUBLIC SCHOOLS.....	39,647,588	3,701,901
0140-AMHERST-PELHAM REGIONAL SCHOOL DISTRICT.....	38,737,668	3,616,941
0145-ANDOVER PUBLIC SCHOOLS.....	187,437,949	17,501,107
0150-ARLINGTON PUBLIC SCHOOLS.....	180,770,302	16,878,548
0160-ASHBURNHAM-WESTMINSTER REGIONAL SCHOOL.....	51,058,366	4,767,327
0170-ASHLAND PUBLIC SCHOOLS.....	78,303,915	7,311,247
0175-ASSABET VALLEY REGIONAL VOCATIONAL SCHOOL.....	41,031,293	3,831,097
0180-ASSABET VALLEY COLLABORATIVE SCHOOL.....	10,837,563	1,011,905
0185-ATHOL-ROYALSTON REGIONAL SCHOOL.....	36,303,080	3,389,624
0190-ATTLEBORO PUBLIC SCHOOLS.....	143,585,457	13,406,594
0195-AUBURN PUBLIC SCHOOLS.....	60,082,676	5,609,928
0200-AVON PUBLIC SCHOOLS.....	21,792,146	2,034,736
0210-BARNSTABLE PUBLIC SCHOOLS.....	156,172,131	14,581,813
0220-BEDFORD PUBLIC SCHOOLS.....	88,354,837	8,249,703
0225-BELCHERTOWN PUBLIC SCHOOLS.....	52,948,920	4,943,848
0230-BELLINGHAM PUBLIC SCHOOLS.....	59,163,562	5,524,110
0235-BELMONT PUBLIC SCHOOLS.....	121,232,366	11,319,482
0240-BERKLEY PUBLIC SCHOOLS.....	20,221,870	1,888,119
0245-BERKSHIRE HILLS REGIONAL SCHOOL DISTRICT.....	39,600,835	3,697,535
0255-BERLIN-BOYLSTON REGIONAL SCHOOL.....	31,232,653	2,916,197
0265-BEVERLY PUBLIC SCHOOLS.....	124,115,995	11,588,727
0270-BICOUNTY COLLABORATIVE.....	16,289,289	1,520,933
0275-BILLERICA PUBLIC SCHOOLS.....	149,829,444	13,989,596
0280-BLACKSTONE-MILLVILLE REGIONAL SCHOOL.....	36,758,651	3,432,160
0285-BLACKSTONE VALLEY REGIONAL VOCATIONAL SCHOOL.....	37,009,966	3,455,626
0300-BLUE HILLS REGIONAL TECH.....	31,986,719	2,986,604
0315-BOURNE PUBLIC SCHOOLS.....	53,481,199	4,993,547
0325-BOXFORD PUBLIC SCHOOLS.....	22,573,118	2,107,655
0335-BRAINTREE PUBLIC SCHOOLS.....	150,899,793	14,089,534
0340-BREWSTER PUBLIC SCHOOLS.....	13,894,590	1,297,340
0350-BRIDGewater-RAYNHAM REGIONAL SCHOOL.....	125,509,643	11,718,852
0355-BRIMFIELD PUBLIC SCHOOLS.....	8,619,361	804,791
0360-BRISTOL COUNTY AGRICULTURAL SCHOOL.....	13,431,538	1,254,104



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING AMOUNTS BY EMPLOYER  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(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.....	\$ 39,123,976	\$ 3,653,011
0370-BROCKTON PUBLIC SCHOOLS.....	447,522,807	41,785,265
0375-BROOKFIELD PUBLIC SCHOOLS.....	6,594,421	615,722
0380-BROOKLINE PUBLIC SCHOOLS.....	277,837,100	25,941,688
0390-BURLINGTON PUBLIC SCHOOLS.....	131,164,923	12,246,887
0395-CAMBRIDGE PUBLIC SCHOOLS.....	347,191,613	32,417,328
0400-CANTON PUBLIC SCHOOLS.....	101,769,058	9,502,191
0410-CAPE COD REGIONAL SCHOOL DISTRICT.....	22,527,531	2,103,399
0415-CAPE COD COLLABORATIVE.....	9,410,338	878,645
0420-CAPS COLLABORATIVE.....	12,366,159	1,154,630
0425-CARLISLE PUBLIC SCHOOLS.....	25,412,308	2,372,751
0430-CARVER PUBLIC SCHOOLS.....	41,614,431	3,885,545
0435-CASE COLLABORATIVE.....	11,102,023	1,036,597
0440-CENTRAL BERKSHIRE REGIONAL.....	40,073,013	3,741,623
0445-CENTRAL MASSASSACHUSETTS SPECIAL EDUCATION COLLABORATIVE....	24,011,733	2,241,979
0460-CHELMSFORD PUBLIC SCHOOLS.....	126,445,753	11,806,257
0465-CHELSEA PUBLIC SCHOOLS.....	164,069,090	15,319,153
0470-CHESTERFIELD-GOSHEN REGIONAL.....	4,095,930	382,438
0475-CHICOPEE PUBLIC SCHOOLS.....	186,384,313	17,402,729
0485-CLARKSBURG PUBLIC SCHOOLS.....	5,893,053	550,235
0490-CLINTON PUBLIC SCHOOLS.....	51,911,518	4,846,986
0495-COHASSET PUBLIC SCHOOLS.....	49,459,853	4,618,073
0500-CONCORD PUBLIC SCHOOLS.....	81,825,046	7,640,016
0505-CONCORD-CARLISLE REGIONAL SCHOOL.....	51,871,649	4,843,263
0510-CONWAY PUBLIC SCHOOLS.....	4,236,215	395,536
0515-SOUTH COAST ED. COLLABORATIVE (COOPC).....	24,539,508	2,291,257
0520-DANVERS PUBLIC SCHOOLS.....	101,400,112	9,467,742
0525-DARTMOUTH PUBLIC SCHOOLS.....	101,646,706	9,490,767
0530-DEDHAM PUBLIC SCHOOLS.....	107,526,206	10,039,736
0540-DEERFIELD PUBLIC SCHOOLS.....	8,673,879	809,881
0545-DENNIS-YARMOUTH REGIONAL SCHOOLS.....	103,017,616	9,618,769
0555-DIGHTON-REHOBOTH REGIONAL SCHOOL.....	73,214,927	6,836,088
0560-DOUGLAS PUBLIC SCHOOLS.....	29,463,715	2,751,031
0565-DOVER PUBLIC SCHOOLS.....	15,762,063	1,471,706
0570-DOVER-SHERBORN REGIONAL SCHOOL.....	47,290,548	4,415,525
0575-DRACUT PUBLIC SCHOOLS.....	68,948,750	6,437,754
0580-DUDLEY-CHARLTON REGIONAL SCHOOLS.....	84,277,672	7,869,018
0585-DUXBURY PUBLIC SCHOOLS.....	85,298,240	7,964,308
0590-EAST BRIDGEWATER PUBLIC SCHOOLS.....	51,609,995	4,818,832
0600-EAST LONGMEADOW PUBLIC SCHOOLS.....	67,190,642	6,273,599
0605-EASTHAM PUBLIC SCHOOLS.....	7,019,815	655,441

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
0610-EASTHAMPTON PUBLIC SCHOOLS.....	\$ 35,019,145	\$ 3,269,742
0615-EASTON PUBLIC SCHOOLS.....	90,137,230	8,416,125
0620-EDGARTOWN PUBLIC SCHOOLS.....	14,746,719	1,376,903
0625-ERVING PUBLIC SCHOOLS.....	5,541,245	517,387
0640-EVERETT PUBLIC SCHOOLS.....	201,850,238	18,846,784
0645-FAIRHAVEN PUBLIC SCHOOLS.....	44,751,155	4,178,421
0650-FALL RIVER PUBLIC SCHOOLS.....	262,076,360	24,470,105
0655-FALMOUTH PUBLIC SCHOOLS.....	108,939,095	10,171,658
0660-FITCHBURG PUBLIC SCHOOLS.....	138,478,301	12,929,738
0665-KEYSTONE EDUCATIONAL COLLABORATIVE.....	14,605,788	1,363,744
0670-FLORIDA PUBLIC SCHOOLS.....	2,159,802	201,661
0675-FOXBOROUGH PUBLIC SCHOOLS.....	76,271,112	7,121,444
0680-FRAMINGHAM PUBLIC SCHOOLS.....	283,999,258	26,517,049
0685-FRANKLIN PUBLIC SCHOOLS.....	146,010,640	13,633,033
0690-FRANKLIN COUNTY REGIONAL SCHOOL DISTRICT.....	19,578,293	1,828,028
0700-FREETOWN-LAKEVILLE REGIONAL SCHOOLS.....	61,352,430	5,728,485
0705-FRONTIER REGIONAL SCHOOL DISTRICT.....	18,471,424	1,724,679
0710-GARDNER PUBLIC SCHOOLS.....	55,170,272	5,151,256
0715-GATEWAY REGIONAL SCHOOL.....	24,172,403	2,256,981
0725-GEORGETOWN PUBLIC SCHOOLS.....	36,015,510	3,362,773
0730-GILL-MONTAGUE REGIONAL.....	28,072,788	2,621,160
0735-GLOUCESTER PUBLIC SCHOOLS.....	89,724,328	8,377,573
0750-GRAFTON PUBLIC SCHOOLS.....	79,798,544	7,450,801
0755-GRANBY PUBLIC SCHOOLS.....	18,373,188	1,715,507
0765-DIMAN REGIONAL VOCATIONAL SCHOOL.....	47,797,172	4,462,828
0770-GREATER LAWRENCE REGIONAL.....	56,275,330	5,254,435
0775-CREST COLLABORATIVE.....	21,107,583	1,970,818
0780-GREATER LOWELL REGIONAL.....	77,540,427	7,239,960
0785-GREATER NEW BEDFORD REGIONAL VOCATIONAL SCHOOL.....	67,985,244	6,347,791
0795-GREENFIELD PUBLIC SCHOOLS.....	39,214,331	3,661,447
0800-GROTON-DUNSTABLE REGIONAL.....	66,888,431	6,245,382
0810-HADLEY PUBLIC SCHOOLS.....	14,175,000	1,323,522
0815-HALIFAX PUBLIC SCHOOLS.....	11,785,715	1,100,434
0820-HAMILTON-WENHAM REGIONAL.....	55,474,268	5,179,640
0830-HAMPDEN-WILBRAHAM REGIONAL.....	73,651,125	6,876,816
0835-HAMPSHIRE REGIONAL SCHOOL.....	21,023,985	1,963,012
0840-COLLABORATIVE FOR EDUCATIONAL SERVICES.....	46,279,501	4,321,123
0845-HANCOCK PUBLIC SCHOOLS.....	1,545,910	144,342
0850-HANOVER PUBLIC SCHOOLS.....	78,077,462	7,290,103

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
0865-HARVARD PUBLIC SCHOOLS.....	\$ 34,522,818	\$ 3,223,400
0875-HATFIELD PUBLIC SCHOOLS.....	12,574,860	1,174,116
0880-HAVERHILL PUBLIC SCHOOLS.....	207,494,571	19,373,796
0885-HAWLEMONT REGIONAL SCHOOL.....	3,423,617	319,664
0895-HINGHAM PUBLIC SCHOOLS.....	125,844,652	11,750,132
0900-HOLBROOK PUBLIC SCHOOLS.....	31,105,333	2,904,309
0910-HOLLAND PUBLIC SCHOOLS.....	5,583,675	521,349
0915-HOLLISTON PUBLIC SCHOOLS.....	77,109,973	7,199,769
0920-HOLYOKE PUBLIC SCHOOLS.....	127,862,937	11,938,580
0925-HOPEDALE PUBLIC SCHOOLS.....	28,650,415	2,675,093
0930-HOPKINTON PUBLIC SCHOOLS.....	113,687,565	10,615,023
0940-HUDSON PUBLIC SCHOOLS.....	85,489,694	7,982,184
0945-HULL PUBLIC SCHOOLS.....	31,716,018	2,961,329
0950-IPSWICH PUBLIC SCHOOLS.....	56,598,126	5,284,575
0955-KING PHILIP REGIONAL SCHOOL.....	50,851,225	4,747,986
0960-KINGSTON PUBLIC SCHOOLS.....	22,359,114	2,087,674
0965-LABBB COLLABORATIVE.....	25,593,749	2,389,692
0985-LAWRENCE PUBLIC SCHOOLS.....	327,449,069	30,573,964
0990-LEE PUBLIC SCHOOLS.....	20,567,233	1,920,365
0995-LEICESTER PUBLIC SCHOOLS.....	34,995,288	3,267,515
1000-LENOX PUBLIC SCHOOLS.....	26,989,149	2,519,980
1005-LEOMINSTER PUBLIC SCHOOLS.....	138,083,971	12,892,919
1010-LEVERETT PUBLIC SCHOOLS.....	3,692,545	344,773
1015-LEXINGTON PUBLIC SCHOOLS.....	298,262,798	27,848,838
1025-LINCOLN PUBLIC SCHOOLS.....	48,402,764	4,519,373
1030-LINCOLN-SUDBURY REGIONAL.....	57,788,965	5,395,763
1035-LITTLETON PUBLIC SCHOOLS.....	44,236,512	4,130,369
1040-LONGMEADOW PUBLIC SCHOOLS.....	77,446,399	7,231,181
1045-LOWELL PUBLIC SCHOOLS.....	408,876,270	38,176,833
1050-LOWER PIONEER COLLABORATIVE.....	14,283,232	1,333,627
1055-LUDLOW PUBLIC SCHOOLS.....	67,208,311	6,275,249
1060-LUNENBURG PUBLIC SCHOOLS.....	40,887,569	3,817,678
1065-LYNN PUBLIC SCHOOLS.....	438,831,695	40,973,775
1070-LYNNFIELD PUBLIC SCHOOLS.....	64,408,461	6,013,827
1075-MALDEN PUBLIC SCHOOLS.....	168,636,618	15,745,624
1082-MANCHESTER ESSEX REGIONAL SCHOOL.....	47,583,800	4,442,906
1085-MANSFIELD PUBLIC SCHOOLS.....	112,057,974	10,462,868
1090-MARBLEHEAD PUBLIC SCHOOLS.....	85,455,966	7,979,035
1095-MARION PUBLIC SCHOOLS.....	11,218,869	1,047,507
1100-MARTHA'S VINEYARD PUBLIC SCHOOLS.....	40,938,787	3,822,460
1105-MARSHFIELD PUBLIC SCHOOLS.....	111,955,412	10,453,292

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1110-MARLBOROUGH PUBLIC SCHOOLS.....	\$ 139,104,767	\$ 12,988,231
1115-MASCONOMET REGIONAL SCHOOL.....	58,627,731	5,474,079
1120-MASHPEE PUBLIC SCHOOLS.....	50,624,271	4,726,795
1125-MATTAPOISETT PUBLIC SCHOOLS.....	13,204,586	1,232,914
1130-MAYNARD PUBLIC SCHOOLS.....	41,317,329	3,857,805
1135-MEDFIELD PUBLIC SCHOOLS.....	83,951,537	7,838,566
1140-MEDFORD PUBLIC SCHOOLS.....	148,670,457	13,881,381
1145-MEDWAY PUBLIC SCHOOLS.....	52,974,203	4,946,209
1150-MELROSE PUBLIC SCHOOLS.....	92,995,869	8,683,037
1155-MENDON-UPTON REGIONAL SCHOOL DISTRICT.....	53,233,104	4,970,382
1165-VALLEY COLLABORATIVE SCHOOL.....	21,794,595	2,034,964
1170-METHUEN PUBLIC SCHOOLS.....	169,556,369	15,831,501
1175-MIDDLEBOROUGH PUBLIC SCHOOLS.....	75,950,639	7,091,521
1180-MIDDLETON PUBLIC SCHOOLS.....	23,719,896	2,214,730
1185-MILFORD PUBLIC SCHOOLS.....	132,490,886	12,370,692
1190-MILLBURY PUBLIC SCHOOLS.....	46,044,097	4,299,144
1195-MILLIS PUBLIC SCHOOLS.....	38,584,403	3,602,631
1200-MILTON PUBLIC SCHOOLS.....	123,415,253	11,523,299
1205-MINUTEMAN REGIONAL VOCATIONAL SCHOOL.....	33,948,649	3,169,790
1210-MOHAWK TRAIL REGIONAL SCHOOL.....	26,133,297	2,440,070
1220-MONSON PUBLIC SCHOOLS.....	23,173,959	2,163,756
1225-MONTACHUSETT REGIONAL VOCATIONAL SCHOOL.....	39,700,058	3,706,800
1230-MOUNT GREYLOCK REGIONAL SCHOOL.....	37,694,098	3,519,503
1235-NAHANT PUBLIC SCHOOLS.....	3,015,892	281,594
1240-NANTUCKET PUBLIC SCHOOLS.....	61,177,203	5,712,124
1245-NARRAGANSETT REGIONAL SCHOOL DISTRICT.....	30,951,064	2,889,905
1250-NASHOBA REGIONAL SCHOOL DISTRICT.....	97,443,506	9,098,313
1255-NASHOBA VALLEY TECHNICAL SCHOOL.....	25,829,505	2,411,704
1260-NATICK PUBLIC SCHOOLS.....	166,521,994	15,548,181
1265-NAUSET REGIONAL SCHOOL.....	55,213,009	5,155,246
1275-NEEDHAM PUBLIC SCHOOLS.....	187,105,482	17,470,064
1285-NEW BEDFORD PUBLIC SCHOOLS.....	345,228,201	32,234,004
1295-NEW SALEM-WENDELL REGIONAL SCHOOL.....	5,687,534	531,046
1305-NEWBURYPORT PUBLIC SCHOOLS.....	73,370,344	6,850,599
1310-NEWTON PUBLIC SCHOOLS.....	438,303,335	40,924,442
1315-NORFOLK PUBLIC SCHOOLS.....	30,691,819	2,865,699
1320-NORFOLK COUNTY AGRICULTURAL SCHOOL.....	20,346,578	1,899,763
1325-NORTH ADAMS PUBLIC SCHOOLS.....	35,196,779	3,286,328
1330-NORTH ANDOVER PUBLIC SCHOOLS.....	123,624,451	11,542,832
1335-NORTH ATTLEBORO PUBLIC SCHOOLS.....	101,656,015	9,491,636

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1340-NORTH BROOKFIELD PUBLIC SCHOOLS.....	\$ 11,580,652	\$ 1,081,287
1345-NORTH MIDDLESEX REGIONAL SCHOOL.....	78,611,213	7,339,940
1350-NORTH READING PUBLIC SCHOOLS.....	76,090,747	7,104,603
1355-NORTH RIVER COLLABORATIVE SCHOOL.....	13,661,496	1,275,576
1365-NORTHAMPTON PUBLIC SCHOOLS.....	92,258,998	8,614,235
1370-NORTHBOROUGH PUBLIC SCHOOLS.....	53,977,592	5,039,895
1375-NORTHBORO-SOUTHBORO REGIONAL SCHOOL.....	47,142,765	4,401,726
1380-NORTHBRIDGE PUBLIC SCHOOLS.....	51,221,620	4,782,570
1385-NORTHEAST METRO REGIONAL VOCATIONAL SCHOOL.....	45,342,882	4,233,671
1390-NORTHERN BERKSHIRE REGIONAL VOCATIONAL SCHOOL.....	16,915,930	1,579,443
1400-NORTON PUBLIC SCHOOLS.....	71,348,769	6,661,844
1405-NORWELL PUBLIC SCHOOLS.....	66,934,580	6,249,691
1410-NORWOOD PUBLIC SCHOOLS.....	111,443,636	10,405,507
1415-OAK BLUFFS PUBLIC SCHOOLS.....	15,873,657	1,482,125
1425-OLD COLONY VOCATIONAL SCHOOL.....	18,862,165	1,761,163
1430-OLD ROCHESTER REGIONAL SCHOOL.....	33,116,141	3,092,059
1435-ORANGE PUBLIC SCHOOLS.....	10,567,556	986,694
1440-ORLEANS PUBLIC SCHOOLS.....	8,303,009	775,253
1445-FARMINGTON RIVER PUBLIC SCHOOLS.....	4,173,425	389,673
1450-OXFORD PUBLIC SCHOOLS.....	40,514,115	3,782,808
1455-PALMER PUBLIC SCHOOLS.....	31,104,598	2,904,241
1460-PATHFINDER REGIONAL VOCATIONAL SCHOOL.....	22,400,352	2,091,524
1470-PEABODY PUBLIC SCHOOLS.....	153,840,956	14,364,151
1475-PELHAM PUBLIC SCHOOLS.....	3,386,695	316,216
1480-PEMBROKE PUBLIC SCHOOLS.....	70,160,209	6,550,868
1485-PENTUCKET REGIONAL SCHOOL.....	60,570,968	5,655,520
1490-PETERSHAM CENTER SCHOOL.....	2,580,863	240,976
1495-PILGRIM AREA COLLABORATIVE.....	11,055,555	1,032,259
1500-PIONEER VALLEY REGIONAL.....	16,971,802	1,584,659
1505-PITTSFIELD PUBLIC SCHOOLS.....	157,549,979	14,710,463
1515-PLAINVILLE PUBLIC SCHOOLS.....	17,186,473	1,604,703
1520-PLYMOUTH PUBLIC SCHOOLS.....	210,550,943	19,659,170
1530-PLYMPTON PUBLIC SCHOOLS.....	5,216,832	487,096
1540-ACCEPT EDUCATIONAL COLLABORATIVE.....	8,507,302	794,328
1550-PROVINCETOWN PUBLIC SCHOOLS.....	8,906,776	831,627
1556-QUABBIN REGIONAL SCHOOL.....	54,528,141	5,091,300
1560-QUABOAG REGIONAL SCHOOL DISTRICT.....	27,043,139	2,525,022
1565-QUINCY PUBLIC SCHOOLS.....	257,451,950	24,038,324
1566-QUINCY COLLEGE.....	11,186,191	1,044,456
1570-RALPH C. MAHAR REGIONAL SCHOOL.....	16,104,796	1,503,707
1575-RANDOLPH PUBLIC SCHOOLS.....	92,516,346	8,638,264

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1585-READING PUBLIC SCHOOLS.....	\$ 115,173,063	\$ 10,753,725
1590-READS COLLABORATIVE.....	15,872,306	1,481,999
1605-REVERE PUBLIC SCHOOLS.....	211,038,495	19,704,693
1610-RICHMOND PUBLIC SCHOOLS.....	5,813,470	542,804
1615-ROCHESTER PUBLIC SCHOOLS.....	13,612,194	1,270,972
1620-ROCKLAND PUBLIC SCHOOLS.....	61,242,545	5,718,225
1625-ROCKPORT PUBLIC SCHOOLS.....	30,117,239	2,812,051
1630-ROWE PUBLIC SCHOOLS.....	2,082,781	194,470
1645-SALEM PUBLIC SCHOOLS.....	137,068,506	12,798,105
1660-SANDWICH PUBLIC SCHOOLS.....	69,499,017	6,489,133
1665-SAUGUS PUBLIC SCHOOLS.....	61,420,696	5,734,859
1670-SAVOY PUBLIC SCHOOLS.....	1,327,567	123,955
1675-SCITUATE PUBLIC SCHOOLS.....	91,100,125	8,506,031
1680-SEEKONK PUBLIC SCHOOLS.....	61,424,471	5,735,211
1685-SEEM COLLABORATIVE.....	30,579,598	2,855,221
1690-SHARON PUBLIC SCHOOLS.....	107,359,238	10,024,147
1695-SHAWSHEEN VALLEY VOC.....	53,854,489	5,028,401
1700-SHERBORN PUBLIC SCHOOLS.....	13,751,930	1,284,020
1710-SHORE COLLABORATIVE.....	16,712,749	1,560,472
1715-SHREWSBURY PUBLIC SCHOOLS.....	161,563,196	15,085,178
1720-SHUTESBURY PUBLIC SCHOOLS.....	4,516,974	421,750
1725-SILVER LAKE REGIONAL SCHOOL DIST.....	51,227,271	4,783,097
1730-SOMERSET PUBLIC SCHOOLS.....	43,074,928	4,021,912
1735-SOMERVILLE PUBLIC SCHOOLS.....	202,176,517	18,877,249
1745-SOUTH HADLEY PUBLIC SCHOOLS.....	44,909,408	4,193,198
1750-SOUTH MIDDLESEX REGIONAL VOCATIONAL.....	31,700,714	2,959,900
1755-SOUTH SHORE REGIONAL SCHOOL DISTRICT.....	21,035,618	1,964,099
1760-SOUTH SHORE EDUCATIONAL COLLABORATIVE.....	34,229,930	3,196,053
1765-SOUTHERN WORCESTER COUNTY REGIONAL SCHOOL.....	37,456,832	3,497,350
1770-SOUTHAMPTON PUBLIC SCHOOLS.....	11,265,641	1,051,874
1775-SOUTHBOROUGH PUBLIC SCHOOLS.....	44,081,403	4,115,887
1780-SOUTHBRIDGE PUBLIC SCHOOLS.....	53,536,039	4,998,667
1785-SOUTHEASTERN REGIONAL VOCATIONAL SCHOOL DISTRICT.....	45,981,624	4,293,310
1790-SOUTHEASTERN MASS. COLLABORATIVE.....	8,853,107	826,616
1795-SOUTHERN BERKSHIRE REGIONAL.....	22,343,455	2,086,211
1800-SOUTHERN WORCESTER CO. ED. COLLABORATIVE.....	9,184,102	857,521
1805-SOUTHWICK-TOLLAND REGIONAL.....	37,526,487	3,503,853
1810-NORTH SHORE EDUCATION CONSORTIUM.....	36,227,415	3,382,559
1820-SPENCER-EAST BROOKFIELD PUBLIC SCHOOLS.....	32,806,100	3,063,110
1825-SPRINGFIELD PUBLIC SCHOOLS.....	664,374,358	62,032,724
1835-STONEHAM PUBLIC SCHOOLS.....	63,712,386	5,948,834

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
1840-STOUGHTON PUBLIC SCHOOLS.....	\$ 109,040,897	\$ 10,181,163
1850-STURBRIDGE PUBLIC SCHOOL.....	22,980,996	2,145,739
1855-SUDBURY PUBLIC SCHOOLS.....	88,936,247	8,303,990
1860-SUNDERLAND PUBLIC SCHOOLS.....	6,184,397	577,438
1865-SUTTON PUBLIC SCHOOLS.....	35,639,529	3,327,668
1870-SWAMPSCOTT PUBLIC SCHOOLS.....	74,511,847	6,957,181
1875-SWANSEA PUBLIC SCHOOLS.....	48,816,481	4,558,001
1880-TANTASQUA REGIONAL HIGH SCHOOL.....	45,640,891	4,261,496
1885-TAUNTON PUBLIC SCHOOLS.....	198,070,604	18,493,879
1890-TECH. COLLAB. THE ED. COOPERATIVE.....	9,657,465	901,719
1895-TEWKSBURY PUBLIC SCHOOLS.....	87,527,866	8,172,489
1900-TISBURY PUBLIC SCHOOLS.....	12,930,405	1,207,314
1905-TOPSFIELD PUBLIC SCHOOLS.....	20,450,313	1,909,449
1910-TRI-COUNTY REGIONAL VOCATIONAL SCHOOL.....	36,135,239	3,373,952
1915-TRITON PUBLIC SCHOOLS.....	71,768,085	6,700,996
1920-TRURO PUBLIC SCHOOLS.....	6,161,266	575,278
1925-TYNGSBOROUGH PUBLIC SCHOOLS.....	46,360,536	4,328,690
1935-UPPER CAPE COD VOC. SCHOOL.....	25,468,318	2,377,980
1936-UP ISLAND REGIONAL SCHOOL.....	16,451,759	1,536,103
1940-UXBRIDGE PUBLIC SCHOOLS.....	44,959,844	4,197,907
1950-WACHUSETT REGIONAL SCHOOL DISTRICT.....	160,199,086	14,957,810
1955-WAKEFIELD PUBLIC SCHOOLS.....	99,818,347	9,320,053
1960-WALES PUBLIC SCHOOLS.....	2,564,737	239,470
1965-WALPOLE PUBLIC SCHOOLS.....	111,802,298	10,438,996
1970-WALTHAM PUBLIC SCHOOLS.....	206,186,540	19,251,665
1975-WARE PUBLIC SCHOOLS.....	25,582,182	2,388,612
1980-WAREHAM PUBLIC SCHOOLS.....	60,387,764	5,638,414
2000-WATERTOWN PUBLIC SCHOOLS.....	108,493,585	10,130,061
2005-WAYLAND PUBLIC SCHOOLS.....	101,631,854	9,489,380
2010-WEBSTER PUBLIC SCHOOLS.....	48,266,005	4,506,603
2015-WELLESLEY PUBLIC SCHOOLS.....	189,089,676	17,655,329
2020-WELLFLEET PUBLIC SCHOOLS.....	4,135,758	386,156
2025-WEST BOYLSTON PUBLIC SCHOOLS.....	26,666,671	2,489,871
2030-WEST BRIDGEWATER PUBLIC SCHOOLS.....	32,658,078	3,049,289
2045-WEST SPRINGFIELD PUBLIC SCHOOLS.....	108,804,002	10,159,044
2055-WESTBOROUGH PUBLIC SCHOOLS.....	123,684,040	11,548,396
2060-WESTFIELD PUBLIC SCHOOLS.....	125,781,550	11,744,240
2065-WESTFORD PUBLIC SCHOOLS.....	131,445,668	12,273,100
2070-WESTHAMPTON PUBLIC SCHOOLS.....	4,066,653	379,704
2080-WESTON PUBLIC SCHOOLS.....	82,389,474	7,692,716
2085-WESTPORT PUBLIC SCHOOLS.....	41,210,850	3,847,863

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
2090-WESTWOOD PUBLIC SCHOOLS.....	\$ 105,506,186	\$ 9,851,127
2095-WEYMOUTH PUBLIC SCHOOLS.....	167,682,940	15,656,579
2100-WHATELY PUBLIC SCHOOLS.....	3,795,977	354,431
2110-WHITMAN-HANSON REGIONAL.....	93,163,655	8,698,703
2120-WILLIAMSBURG PUBLIC SCHOOLS.....	4,248,669	396,699
2130-WILMINGTON PUBLIC SCHOOLS.....	99,024,597	9,245,940
2135-WINCHENDON PUBLIC SCHOOLS.....	31,313,309	2,923,728
2140-WINCHESTER PUBLIC SCHOOLS.....	138,247,322	12,908,171
2145-WINTHROP PUBLIC SCHOOLS.....	49,223,219	4,595,979
2150-WHITTIER VOCATIONAL SCHOOL DISTRICT.....	44,463,340	4,151,548
2155-WOBURN PUBLIC SCHOOLS.....	138,354,755	12,918,202
2160-WORCESTER PUBLIC SCHOOLS.....	700,489,268	65,404,778
2162-MASS ACADEMY OF MATH AND SCIENCE.....	2,362,310	220,569
2164-WORTHINGTON PUBLIC SCHOOLS.....	1,663,361	155,308
2165-WRENTHAM PUBLIC SCHOOLS.....	27,606,855	2,577,656
2200-AYER SHIRLEY REGIONAL.....	46,946,797	4,383,429
2205-SOMERSET-BERKLEY REGIONAL.....	25,105,470	2,344,101
2210-MONOMOY REGIONAL SCHOOL DISTRICT.....	58,019,172	5,417,258
2215-ESSEX NORTH SHORE AGRICULTURAL & TECHNICAL.....	53,872,132	5,030,048
3000-GREATER COMMONWEALTH VIRTUAL SCHOOL.....	21,023,839	1,962,999
3005-TECCA VIRTUAL SCHOOL.....	35,079,343	3,275,363
4005-COMMUNITY DAY CHARTER SCHOOL.....	27,729,681	2,589,124
4010-CITY ON A HILL CHARTER SCHOOL.....	7,499,410	700,221
4015-ATLANTIS CHARTER SCHOOL.....	28,047,053	2,618,757
4020-CAPE COD LIGHTHOUSE CHARTER SCHOOL.....	7,776,501	726,093
4025-HILLTOWN COOPERATIVE CHARTER SCHOOL.....	5,691,285	531,396
4030-BENJAMIN FRANKLIN CLASSICAL CHARTER SCHOOL.....	19,085,014	1,781,970
4035-SOUTH SHORE CHARTER SCHOOL.....	30,601,901	2,857,304
4040-LOWELL MIDDLESEX ACADEMY CHARTER SCHOOL.....	2,723,086	254,255
4055-BOSTON RENAISSANCE CHARTER SCHOOL.....	28,864,270	2,695,061
4060-MARBLEHEAD COMMUNITY CHARTER SCHOOL.....	6,239,142	582,550
4065-FRANCIS W. PARKER CHARTER SCHOOL.....	10,545,111	984,598
4070-NEIGHBORHOOD HOUSE CHARTER SCHOOL.....	29,487,324	2,753,235
4075-ACADEMY OF THE PACIFIC RIM CHARTER SCHOOL.....	19,857,597	1,854,107
4080-BENJAMIN BANNEKER CHARTER SCHOOL.....	7,622,809	711,743
4090-LAWRENCE FAMILY DEVELOPMENT CHARTER SCHOOL.....	12,598,693	1,176,342
4095-MARTHA'S VINEYARD CHARTER SCHOOL.....	7,025,994	656,018
4105-SABIS INTERNATIONAL CHARTER SCHOOL.....	29,168,570	2,723,473
4115-PIONEER VALLEY PERFORMING ARTS CHARTER.....	10,259,032	957,887
4120-PROSPECT HILL ACADEMY CHARTER SCHOOL.....	40,100,985	3,744,234
4125-LEARNING FIRST CHARTER PUBLIC SCHOOL.....	14,555,757	1,359,073



**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
4140-ABBY KELLEY FOSTER REGIONAL CHARTER.....	\$ 36,788,172	\$ 3,434,917
4145-MYSTIC VALLEY REGIONAL CHARTER SCHOOL.....	27,734,676	2,589,590
4150-FOXBORO REGIONAL CHARTER SCHOOL.....	31,365,582	2,928,609
4165-RISING TIDE CHARTER.....	18,940,532	1,768,480
4170-BOSTON COLLEGIATE CHARTER SCHOOL.....	26,579,467	2,481,728
4175-STURGIS CHARTER SCHOOL.....	29,976,492	2,798,909
4180-RIVER VALLEY CHARTER SCHOOL.....	6,680,916	623,798
4200-CONSERVATORY LAB CHARTER SCHOOL.....	13,501,213	1,260,610
4205-ROXBURY PREPARATORY CHARTER.....	40,854,780	3,814,616
4210-MATCH CHARTER PUBLIC HIGH SCHOOL.....	51,288,761	4,788,839
4225-CODMAN ACADEMY CHARTER SCHOOL.....	17,016,778	1,588,859
4235-CHRISTA MCAULIFFE REGIONAL CHARTER PUBLIC SCHOOL.....	10,686,198	997,772
4240-SIZER SCHOOL: NORTH CENTRAL CHARTER ESSENTIAL SCHOOL.....	8,632,633	806,030
4245-INNOVATION ACADEMY CHARTER SCHOOL.....	20,560,031	1,919,693
4250-EDWARD BROOKE CHARTER SCHOOL.....	74,786,607	6,982,836
4260-FOUR RIVER CHARTER PUBLIC SCHOOL.....	6,195,488	578,474
4265-BOSTON PREPARATORY CHARTER SCHOOL.....	24,574,207	2,294,497
4270-EXCEL ACADEMY CHARTER SCHOOL.....	43,697,072	4,080,002
4275-SALEM ACADEMY CHARTER SCHOOL.....	15,891,793	1,483,819
4285-BERKSHIRE ARTS AND TECHNOLOGY CHARTER.....	10,688,947	998,028
4290-HELEN Y. DAVIS LEADERSHIP ACADEMY CHARTER PUBLIC.....	5,117,539	477,825
4295-HILLVIEW MONTESSORI CHARTER SCHOOL.....	7,156,109	668,167
4300-KIPP ACADEMY LYNN CHARTER SCHOOL.....	54,039,859	5,045,709
4305-ADVANCED MATH & SCIENCE ACADEMY CHARTER SCHOOL.....	23,396,237	2,184,510
4310-COMMUNITY CHARTER SCHOOL OF CAMBRIDGE.....	11,329,912	1,057,875
4315-HOLYOKE COMMUNITY CHARTER SCHOOL.....	11,236,715	1,049,174
4320-MARTIN LUTHER KING JR. CHARTER SCHOOL.....	9,489,465	886,033
4325-PHOENIX CHARTER ACADEMY.....	7,706,224	719,531
4330-PIONEER VALLEY CHINESE IMMERSION CHARTER.....	17,273,681	1,612,846
4420-LOWELL COMMUNITY CHARTER SCHOOL.....	20,729,791	1,935,543
4425-PIONEER CHARTER SCHOOL OF SCIENCE.....	19,598,133	1,829,880
4430-GLOBAL LEARNING CHARTER PUBLIC SCHOOL.....	11,272,992	1,052,561
4440-HAMPDEN CHARTER SCHOOL OF SCIENCE - EAST.....	13,521,679	1,262,521
4510-ALMA DEL MAR CHARTER SCHOOL.....	20,897,592	1,951,211
4515-BRIDGE BOSTON CHARTER SCHOOL.....	13,764,961	1,285,236
4550-VERITAS PREPARATORY CHARTER SCHOOL.....	17,240,698	1,609,766
4575-KIPP ACADEMY BOSTON CHARTER SCHOOL.....	18,515,330	1,728,779
4580-PAULO FREIRE SOCIAL JUSTICE CHARTER SCHOOL.....	2,820,705	263,370

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
SUPPLEMENTAL SCHEDULE OF SPECIAL FUNDING  
AMOUNTS BY EMPLOYER (CONTINUED)  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

Employer	Commonwealth's Proportionate Share of the Net Pension Liability Associated with the District	Employer Pension Expense and Revenue from Commonwealth Support
4595-PIONEER CHARTER SCHOOL OF SCIENCE II.....	9,735,843	909,037
4600-THE LOWELL COLLEGIATE CHARTER SCHOOL.....	12,014,351	1,121,782
4605-BAY STATE ACADEMY CHARTER PUBLIC SCHOOL.....	12,308,773	1,149,272
4610-PHOENIX CHARTER ACADEMY SPRINGFIELD.....	5,144,388	480,332
4615-ARGOSY COLLEGIATE CHARTER SCHOOL.....	16,120,005	1,505,127
4620-SPRINGFIELD PREPARATORY CHARTER SCHOOL.....	12,726,059	1,188,234
4625-NEW HEIGHTS CHARTER OF BROCKTON.....	21,385,118	1,996,731
4630-LIBERTAS ACADEMY CHARTER SCHOOL.....	15,055,378	1,405,723
4635-OLD STURBRIDGE ACADEMY CHARTER PUPIC SCHOOL.....	7,053,049	658,544
4640-MAP ACADEMY CHARTER SCHOOL.....	6,590,648	615,370
4645-HAMPDEN CHARTER SCHOOL OF SCIENCE - WEST.....	7,984,136	745,480
4650-PHOENIX ACADEMY PUBLIC CHARTER HS LAWERENCE.....	3,671,964	342,852
Totals.....	<u>\$ 26,290,271,000</u>	<u>\$ 2,454,726,174</u> (Concluded)

*See accompanying notes to supplemental schedules.*

**MASSACHUSETTS TEACHERS' RETIREMENT SYSTEM  
NOTES TO SUPPLEMENTAL SCHEDULES  
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2023  
(UNAUDITED)**

**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, 2023. 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 \$8,634,448,000) of employers in MTRS as of the measurement date of June 30, 2023. 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, 2023, 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.