

**COMMONWEALTH OF MASSACHUSETTS  
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN  
SCHEDULE OF INTERNAL ALLOCATIONS**

As of and for the fiscal years ended June 30, 2017 and 2016

Employer	FY2017		FY2016	
	Actual Employer Contributions	Employer Allocation Percentage	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 384,421,363	91.67664%	\$ 374,772,912	92.74590%
Berkshire Community College.....	70,418	0.01679%	62,519	0.01547%
Bunker Hill Community College.....	595,311	0.14197%	395,687	0.09792%
Bristol Community College.....	462,113	0.11020%	421,477	0.10430%
Bridgewater State University.....	2,668,788	0.63645%	2,192,252	0.54252%
Cape Cod Community College.....	185,904	0.04433%	130,948	0.03241%
Framingham State University.....	732,558	0.17470%	579,426	0.14339%
Fitchburg State University.....	559,676	0.13347%	502,044	0.12424%
Greenfield Community College.....	160,934	0.03838%	148,301	0.03670%
Holyoke Community College.....	437,335	0.10430%	378,954	0.09378%
Massasoit Community College.....	541,126	0.12905%	490,496	0.12138%
Mass Bay Community College.....	114,133	0.02722%	66,812	0.01653%
Massachusetts College of Art and Design.....	89,104	0.02125%	83,947	0.02077%
Middlesex Community College.....	633,623	0.15111%	693,134	0.17153%
Massachusetts Maritime Academy.....	83,018	0.01980%	71,893	0.01779%
MT. Waschuset Community College.....	502,800	0.11991%	459,037	0.11360%
Massachusetts College of Liberal Arts.....	225,378	0.05375%	156,865	0.03882%
Northern Essex Community College.....	505,070	0.12045%	450,465	0.11148%
North Shore Community College.....	472,778	0.11275%	411,877	0.10193%
Quinsigamond Community College.....	575,937	0.13735%	558,633	0.13825%
Roxbury Community College.....	-	0.00000%	5,242	0.00130%
Salem State University.....	2,181,990	0.52036%	1,874,494	0.46389%
Springfield Tech Community College.....	81,804	0.01951%	63,332	0.01567%
Worcester State University.....	882,031	0.21035%	745,202	0.18442%
Westfield State University.....	1,564,126	0.37301%	1,215,549	0.30081%
University of Massachusetts.....	20,575,804	4.90691%	17,154,192	4.24519%
Total internal allocation.....	<u>\$ 419,323,122</u>	<u>100.00000%</u>	<u>\$ 404,085,691</u>	<u>100.00000%</u>

**COMMONWEALTH OF MASSACHUSETTS  
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN  
SCHEDULE OF INTERNAL ALLOCATION OF OPEB AMOUNTS  
As of and for the fiscal years ended June 30, 2017 and 2016**

Employer	June 30, 2016		Deferred Outflows of Resources - June 30, 2017			Deferred Inflows of Resources - June 30, 2017				
	Net OPEB Liability	Net OPEB Liability	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Net Differences Between Projected and Actual Investment Earnings on OPEB Plan Investments	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 19,250,876,167	\$ 17,271,261,376	\$ 36,820,558	\$ -	\$ 36,820,558	\$ 45,225,976	\$ 2,225,697,584	\$ 27,924,084	\$ 183,609,352	\$ 2,482,456,995
Berkshire Community College.....	3,211,397	3,163,723	6,745	226,920	233,665	8,284	407,700	5,115	-	421,100
Bunker Hill Community College.....	20,325,148	26,746,116	57,020	7,563,803	7,620,823	70,037	3,446,695	43,243	-	3,559,975
Bristol Community College.....	21,649,915	20,761,783	44,262	1,013,236	1,057,498	54,366	2,675,511	33,568	-	2,763,445
Bridgewater State University.....	112,608,939	119,903,170	255,621	16,129,327	16,384,948	313,975	15,451,575	193,859	-	15,959,408
Cape Cod Community College.....	6,726,364	8,352,282	17,806	2,048,299	2,066,105	21,871	1,076,334	13,504	-	1,111,709
Framingham State University.....	29,763,265	32,912,333	70,166	5,376,145	5,446,311	86,183	4,241,317	53,212	-	4,380,713
Fitchburg State University.....	25,788,376	25,145,103	53,607	1,584,845	1,638,452	65,844	3,240,377	40,654	-	3,346,876
Greenfield Community College.....	7,617,740	7,230,435	15,415	288,332	303,747	18,933	931,765	11,690	-	962,389
Holyoke Community College.....	19,465,645	19,648,543	41,889	1,805,561	1,847,450	51,451	2,532,051	31,768	-	2,615,270
Massasoit Community College.....	25,195,182	24,311,690	51,830	1,315,949	1,367,779	63,662	3,132,977	39,307	-	3,235,946
Mass Bay Community College.....	3,431,942	5,127,773	10,932	1,834,660	1,845,592	13,427	660,801	8,291	-	682,519
Massachusetts College of Art and Design.....	4,312,093	4,003,270	8,535	81,558	90,093	10,483	515,890	6,472	-	532,845
Middlesex Community College.....	35,604,075	28,467,373	60,690	-	60,690	74,544	3,668,508	46,026	3,507,384	7,296,462
Massachusetts Maritime Academy.....	3,692,887	3,729,812	7,952	344,568	352,520	9,767	480,650	6,030	-	496,447
MT. Wachusett Community College.....	23,579,247	22,589,754	48,159	1,083,282	1,131,441	59,153	2,911,076	36,523	-	3,006,752
Massachusetts College of Liberal Arts.....	8,057,672	10,125,772	21,587	2,563,424	2,585,011	26,515	1,304,879	16,371	-	1,347,765
Northern Essex Community College.....	23,138,936	22,691,758	48,377	1,540,520	1,588,897	59,420	2,924,221	36,688	-	3,020,329
North Shore Community College.....	21,156,775	21,240,957	45,284	1,857,962	1,903,246	55,621	2,737,261	34,342	-	2,827,224
Quinsigamond Community College.....	28,695,168	25,875,664	55,164	-	55,164	67,757	3,334,522	41,836	154,018	3,598,132
Roxbury Community College.....	269,281	-	-	-	-	-	-	-	222,773	222,773
Salem State University.....	96,286,721	98,032,317	208,995	9,697,654	9,906,649	256,704	12,633,142	158,498	-	13,048,344
Springfield Tech Community College.....	3,253,170	3,675,280	7,835	658,636	666,471	9,624	473,623	5,942	-	489,189
Worcester State University.....	38,278,622	39,627,832	84,482	4,452,534	4,537,016	103,768	5,106,724	64,070	-	5,274,562
Westfield State University.....	62,438,853	70,272,970	149,815	12,397,500	12,547,315	184,015	9,055,875	113,617	-	9,353,507
University of Massachusetts.....	881,155,551	924,428,569	1,970,787	113,628,812	115,599,599	2,420,679	119,128,440	1,494,611	-	123,043,730
<b>Total internal allocation.....</b>	<b>\$ 20,756,579,131</b>	<b>\$ 18,839,325,655</b>	<b>\$ 40,163,513</b>	<b>\$ 187,493,526</b>	<b>\$ 227,657,039</b>	<b>\$ 49,332,059</b>	<b>\$ 2,427,769,498</b>	<b>\$ 30,459,321</b>	<b>\$ 187,493,526</b>	<b>\$ 2,695,054,405</b>

(continued)

**COMMONWEALTH OF MASSACHUSETTS**  
**POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN**  
**SCHEDULE OF INTERNAL ALLOCATION OF OPEB AMOUNTS**  
As of and for the fiscal years ended June 30, 2017 and 2016

OPEB Expense - Year Ended June 30, 2017						
Employer	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Commonwealth Change in Proportion	Net Amortization of Deferred Amounts from Internal Allocation Change in Proportion	Subtotal Amortization of Deferred Amounts from Change in Proportion	Employer Specific OPEB Expense	Total Employer OPEB Expense
Commonwealth of Massachusetts.....	\$ 881,650,608	\$ 7,686,966	\$ (38,331,808)	\$ (30,644,842)	\$ 23,330,804	\$ 874,336,570
Berkshire Community College.....	161,499	1,408	47,374	48,782	4,274	214,555
Bunker Hill Community College.....	1,365,316	11,904	1,579,082	1,590,986	36,130	2,992,432
Bristol Community College.....	1,059,832	9,240	211,531	220,771	28,046	1,308,649
Bridgewater State University.....	6,120,729	53,366	3,367,292	3,420,658	161,971	9,703,358
Cape Cod Community College.....	426,361	3,717	427,620	431,337	11,283	868,981
Framingham State University.....	1,680,084	14,648	1,122,368	1,137,016	44,459	2,861,559
Fitchburg State University.....	1,283,589	11,191	330,865	342,056	33,967	1,659,612
Greenfield Community College.....	369,094	3,218	60,195	63,413	9,767	442,274
Holyoke Community College.....	1,003,004	8,745	376,944	385,689	26,542	1,415,235
Massasoit Community College.....	1,241,045	10,820	274,728	285,548	32,841	1,559,434
Mass Bay Community College.....	261,759	2,282	383,019	385,301	6,927	653,987
Massachusetts College of Art and Design.....	204,356	1,782	17,027	18,809	5,408	228,573
Middlesex Community College.....	1,453,181	12,670	(732,230)	(719,560)	38,455	772,076
Massachusetts Maritime Academy.....	190,397	1,660	71,935	73,595	5,038	269,030
MT. Wachusett Community College.....	1,153,145	10,054	226,155	236,209	30,515	1,419,869
Massachusetts College of Liberal Arts.....	516,893	4,507	535,162	539,669	13,678	1,070,240
Northern Essex Community College.....	1,158,352	10,099	321,612	331,711	30,653	1,520,716
North Shore Community College.....	1,084,293	9,454	387,884	397,338	28,693	1,510,324
Quinsigamond Community College.....	1,320,882	11,517	(32,154)	(20,637)	34,954	1,335,199
Roxbury Community College.....	-	-	(46,508)	(46,508)	-	(46,508)
Salem State University.....	5,004,281	43,631	2,024,562	2,068,193	132,426	7,204,900
Springfield Tech Community College.....	187,613	1,636	137,502	139,138	4,965	331,716
Worcester State University.....	2,022,892	17,637	929,548	947,185	53,531	3,023,608
Westfield State University.....	3,587,243	31,277	2,588,205	2,619,482	94,928	6,301,653
University of Massachusetts.....	47,189,548	411,438	23,722,090	24,133,528	1,248,760	72,571,836
<b>Total internal allocation.....</b>	<b>\$ 961,695,996</b>	<b>\$ 8,384,867</b>	<b>\$ -</b>	<b>\$ 8,384,867</b>	<b>\$ 25,449,015</b>	<b>\$ 995,529,878</b>