

COMMONWEALTH OF MASSACHUSETTS
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2018

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 386,480,553	91.19129%
Berkshire Community College.....	71,712	0.01692%
Bunker Hill Community College.....	745,553	0.17592%
Bristol Community College.....	530,693	0.12522%
Bridgewater State University.....	3,141,996	0.74136%
Cape Cod Community College.....	231,447	0.05461%
Framingham State University.....	844,642	0.19930%
Fitchburg State University.....	653,339	0.15416%
Greenfield Community College.....	130,862	0.03088%
Holyoke Community College.....	525,030	0.12388%
Massasoit Community College.....	461,805	0.10896%
Mass Bay Community College.....	160,792	0.03794%
Massachusetts College of Art and Design.....	96,553	0.02278%
Middlesex Community College.....	370,260	0.08736%
Massachusetts Maritime Academy.....	93,751	0.02212%
MT. Wachusett Community College.....	475,799	0.11227%
Massachusetts College of Liberal Arts.....	199,293	0.04702%
Northern Essex Community College.....	574,256	0.13550%
North Shore Community College.....	517,742	0.12216%
Quinsigamond Community College.....	713,876	0.16844%
Roxbury Community College.....	33	0.00001%
Salem State University.....	2,360,585	0.55699%
Springfield Tech Community College.....	102,304	0.02414%
Worcester State University.....	1,076,188	0.25393%
Westfield State University.....	1,833,293	0.43257%
University of Massachusetts.....	21,420,660	5.05427%
Total internal allocation.....	<u>\$ 423,813,017</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 year ended June 30, 2018

Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	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.....	\$ 12,971,694,288	\$ 157,552,814	\$ 41,687,308	\$ -	\$ 199,240,122	\$ 27,687,215	\$ 3,985,461,428	\$ 32,390,597	\$ 200,694,943	\$ 4,246,234,183
Berkshire Community College.....	2,406,916	29,234	7,735	175,439	212,408	5,137	739,508	6,010	-	750,656
Bunker Hill Community College.....	25,023,473	303,932	80,418	10,411,903	10,796,253	53,411	7,688,285	62,484	-	7,804,180
Bristol Community College.....	17,811,989	216,343	57,243	3,003,422	3,277,008	38,019	5,472,608	44,477	-	5,555,103
Bridgewater State University.....	105,456,824	1,280,867	338,908	27,201,472	28,821,247	225,091	32,400,864	263,328	-	32,889,282
Cape Cod Community College.....	7,768,204	94,352	24,965	2,986,126	3,105,443	16,581	2,386,726	19,397	-	2,422,704
Framingham State University.....	28,349,260	344,327	91,106	7,472,408	7,907,841	60,510	8,710,110	70,789	-	8,841,408
Fitchburg State University.....	21,928,435	266,340	70,472	4,267,706	4,604,518	46,805	6,737,357	54,756	-	6,838,918
Greenfield Community College.....	4,392,205	53,347	14,115	198,022	265,484	9,375	1,349,474	10,967	1,153,019	2,522,835
Holyoke Community College.....	17,621,918	214,034	56,632	4,250,397	4,521,063	37,613	5,414,210	44,002	-	5,495,825
Massasoit Community College.....	15,499,857	188,260	49,812	903,775	1,141,847	33,083	4,762,222	38,703	3,086,615	7,920,624
Mass Bay Community College.....	5,396,765	65,549	17,344	2,907,728	2,990,621	11,519	1,658,118	13,476	-	1,683,113
Massachusetts College of Art and Design.....	3,240,670	39,361	10,415	291,536	341,312	6,917	995,673	8,092	-	1,010,682
Middlesex Community College.....	12,427,273	150,940	39,938	-	190,878	26,525	3,818,192	31,031	12,205,420	16,081,168
Massachusetts Maritime Academy.....	3,146,625	38,219	10,112	593,642	641,973	6,716	966,778	7,857	-	981,351
MT. Wachusett Community College.....	15,969,547	193,964	51,322	743,982	989,268	34,086	4,906,530	39,876	1,174,383	6,154,875
Massachusetts College of Liberal Arts.....	6,688,999	81,244	21,497	1,760,524	1,863,265	14,277	2,055,148	16,703	1,033,458	3,119,586
Northern Essex Community College.....	19,274,122	234,101	61,942	3,370,845	3,666,888	41,139	5,921,838	48,128	-	6,011,105
North Shore Community College.....	17,377,306	211,063	55,846	2,723,004	2,989,913	37,091	5,339,055	43,392	-	5,419,537
Quinsigamond Community College.....	23,960,277	291,019	77,001	4,778,573	5,146,593	51,142	7,361,626	59,829	105,777	7,578,374
Roxbury Community College.....	1,108	13	4	1,197	1,214	2	340	3	152,998	153,343
Salem State University.....	79,229,826	962,317	254,622	12,289,512	13,506,451	169,111	24,342,804	197,839	-	24,709,753
Springfield Tech Community College.....	3,433,695	41,705	11,035	1,163,992	1,216,732	7,329	1,054,978	8,574	-	1,070,881
Worcester State University.....	36,120,787	438,719	116,082	9,756,346	10,311,147	77,097	11,097,857	90,194	-	11,265,149
Westfield State University.....	61,531,987	747,361	197,746	17,668,126	18,613,233	131,336	18,905,268	153,647	-	19,190,251
University of Massachusetts.....	718,955,329	8,732,355	2,310,517	100,686,936	111,729,808	1,534,562	220,893,945	1,795,247	-	224,223,754
Total internal allocation.....	\$ 14,224,707,685	\$ 172,771,780	\$ 45,714,137	\$ 219,606,613	\$ 438,092,530	\$ 30,361,688	\$ 4,370,440,942	\$ 35,519,398	\$ 219,606,613	\$ 4,655,928,641

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COMMONWEALTH OF MASSACHUSETTS
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATION OF OPEB AMOUNTS
As of and for the fiscal year ended June 30, 2018

Employer	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Commonwealth Changes in Proportion	Net Amortization of Deferred Amounts from Internal Allocation Changes in Proportion	Subtotal Amortization of Deferred Amounts from Changes in Proportion	Employer Specific OPEB Expense	Total Employer OPEB Expense
Commonwealth of Massachusetts.....	\$ 248,017,767	\$ 10,112,107	\$ (48,844,840)	\$ (38,732,733)	\$ 89,995,774	\$ 299,280,808
Berkshire Community College.....	46,020	1,876	45,211	47,087	16,699	109,806
Bunker Hill Community College.....	478,447	19,507	2,459,820	2,479,327	173,609	3,131,383
Bristol Community College.....	340,564	13,885	665,351	679,236	123,577	1,143,377
Bridgewater State University.....	2,016,326	82,209	6,288,991	6,371,200	731,644	9,119,170
Cape Cod Community College.....	148,527	6,056	700,897	706,953	53,895	909,375
Framingham State University.....	542,036	22,100	1,763,386	1,785,486	196,683	2,524,205
Fitchburg State University.....	419,270	17,094	950,918	968,012	152,136	1,539,418
Greenfield Community College.....	83,979	3,424	(188,465)	(185,041)	30,472	(70,590)
Holyoke Community College.....	336,930	13,737	955,654	969,391	122,258	1,428,579
Massasoit Community College.....	296,356	12,083	(405,924)	(393,841)	107,536	10,051
Mass Bay Community College.....	103,186	4,207	676,448	680,655	37,442	821,283
Massachusetts College of Art and Design.....	61,961	2,526	63,949	66,475	22,483	150,919
Middlesex Community College.....	237,608	9,688	(2,680,792)	(2,671,104)	86,219	(2,347,277)
Massachusetts Maritime Academy.....	60,163	2,453	136,969	139,422	21,831	221,416
MT. Wachusett Community College.....	305,336	12,449	(48,872)	(36,423)	110,794	379,707
Massachusetts College of Liberal Arts.....	127,893	5,214	248,765	253,979	46,407	428,279
Northern Essex Community College.....	368,520	15,025	762,005	777,030	133,721	1,279,271
North Shore Community College.....	332,253	13,547	638,765	652,312	120,561	1,105,126
Quinsigamond Community College.....	458,119	18,678	969,705	988,383	166,233	1,612,735
Roxbury Community College.....	21	1	(40,119)	(40,118)	8	(40,089)
Salem State University.....	1,514,868	61,764	2,932,531	2,994,295	549,685	5,058,848
Springfield Tech Community College.....	65,652	2,677	267,921	270,598	23,822	360,072
Worcester State University.....	690,627	28,158	2,205,259	2,233,417	250,601	3,174,645
Westfield State University.....	1,176,487	47,967	4,157,552	4,205,519	426,900	5,808,906
University of Massachusetts.....	13,746,369	560,463	25,318,916	25,879,379	4,988,010	44,613,758
Total internal allocation.....	\$ 271,975,285	\$ 11,088,895	\$ -	\$ 11,088,895	\$ 98,689,000	\$ 381,753,180