

COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 454,177,348	93.86613%
Berkshire Community College.....	45,118	0.00932%
Bunker Hill Community College.....	518,863	0.10723%
Bristol Community College.....	278,699	0.05760%
Bridgewater State University.....	2,156,436	0.44568%
Cape Cod Community College.....	100,463	0.02076%
Framingham State University.....	335,422	0.06932%
Fitchburg State University.....	303,997	0.06283%
Greenfield Community College.....	65,174	0.01347%
Holyoke Community College.....	129,917	0.02685%
Massasoit Community College.....	89,395	0.01848%
Mass Bay Community College.....	37,015	0.00765%
Massachusetts College of Art and Design.....	102,868	0.02126%
Middlesex Community College.....	150,852	0.03118%
Massachusetts Maritime Academy.....	68,104	0.01408%
MT. Wachusett Community College.....	247,575	0.05117%
Massachusetts College of Liberal Arts.....	31,681	0.00655%
Northern Essex Community College.....	233,992	0.04836%
North Shore Community College.....	124,092	0.02565%
Quinsigamond Community College.....	448,717	0.09274%
Roxbury Community College.....	25,947	0.00536%
Salem State University.....	1,006,598	0.20804%
Springfield Tech Community College.....	77,200	0.01596%
Worcester State University.....	644,941	0.13329%
Westfield State University.....	1,080,253	0.22326%
University of Massachusetts.....	21,375,820	4.41780%
Total internal allocation.....	\$ 483,856,488	100.00000%

COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATION OF OPEB AMOUNTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

Employer	Net OPEB Liability	Deferred Outflows of Resources						Deferred Inflows 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 From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources	
Commonwealth of Massachusetts.....	\$ 11,894,353,725	\$ 218,959,549	\$ 876,058,214	\$ 18,080,866	\$ 5,464,940	\$ 400,560,718	\$ 1,519,124,287	\$ 1,969,239,115	\$ 4,304,818,586	\$ 58,740,330	\$ 195,618,440	\$ 6,528,416,471	
Berkshire Community College.....	1,181,583	21,751	87,027	1,796	543	324,327	435,444	195,624	427,640	5,835	589,117	1,218,216	
Bunker Hill Community College.....	13,588,403	250,145	1,000,831	20,656	6,243	1,545,830	2,823,705	2,249,707	4,917,931	67,106	6,442,915	13,677,659	
Bristol Community College.....	7,298,796	134,361	537,580	11,095	3,353	380,576	1,066,965	1,208,395	2,641,589	36,045	5,579,710	9,465,739	
Bridgewater State University.....	56,474,453	1,039,621	4,159,529	85,848	25,948	3,307,647	8,618,593	9,349,958	20,439,301	278,899	26,799,282	56,867,440	
Cape Cod Community College.....	2,631,000	48,433	193,782	3,999	1,209	260,483	507,906	435,591	952,215	12,993	3,164,624	4,565,423	
Framingham State University.....	8,784,288	161,707	646,992	13,353	4,036	623,448	1,449,536	1,454,334	3,179,220	43,381	13,748,073	18,425,008	
Fitchburg State University.....	7,961,317	146,557	586,377	12,102	3,658	524,345	1,273,039	1,318,082	2,881,369	39,317	11,344,914	15,583,682	
Greenfield Community College.....	1,706,825	31,420	125,713	2,595	784	656,167	816,679	282,583	617,736	8,429	1,659,254	2,568,002	
Holyoke Community College.....	3,402,374	62,633	250,596	5,172	1,563	496,490	816,454	563,300	1,231,391	16,803	8,951,966	10,763,460	
Massasoit Community College.....	2,341,137	43,097	172,432	3,559	1,076	-	220,164	387,601	847,307	11,562	9,486,289	10,732,759	
Mass Bay Community College.....	969,390	17,845	71,399	1,474	445	464,145	555,308	160,493	350,843	4,787	2,350,909	2,867,032	
Massachusetts College of Art and Design.....	2,694,000	49,593	198,422	4,095	1,238	646,808	900,156	446,021	975,016	13,304	483,950	1,918,291	
Middlesex Community College.....	3,950,636	72,726	290,977	6,005	1,815	1,311,710	1,683,233	654,071	1,429,819	19,510	7,730,444	9,833,844	
Massachusetts Maritime Academy.....	1,783,559	32,833	131,365	2,711	819	223,449	391,177	295,287	645,508	8,808	744,388	1,693,991	
MT. Wachusett Community College.....	6,483,684	119,356	477,545	9,856	2,979	507,255	1,116,991	1,073,444	2,346,582	32,020	5,152,047	8,604,093	
Massachusetts College of Liberal Arts.....	829,686	15,273	61,109	1,261	381	-	78,024	137,364	300,281	4,097	4,557,175	4,998,917	
Northern Essex Community College.....	6,127,966	112,808	451,345	9,315	2,816	930,810	1,507,094	1,014,551	2,217,841	30,263	6,539,497	9,802,152	
North Shore Community College.....	3,249,813	59,825	239,359	4,940	1,493	238,646	544,263	538,042	1,176,176	16,049	8,691,555	10,421,822	
Quinsigamond Community College.....	11,751,344	216,327	865,525	17,863	5,399	3,190,960	4,296,074	1,945,562	4,253,060	58,034	6,801,558	13,058,214	
Roxbury Community College.....	679,532	12,509	50,050	1,033	312	1,107,535	1,171,439	112,504	245,937	3,356	360,110	721,907	
Salem State University.....	26,361,589	485,282	1,941,618	40,073	12,112	5,050,484	7,529,569	4,364,447	9,540,818	130,187	33,479,828	47,515,280	
Springfield Tech Community College.....	2,021,776	37,218	148,910	3,073	929	237,574	427,704	334,727	731,724	9,985	712,143	1,788,579	
Worcester State University.....	16,890,216	310,927	1,244,020	25,675	7,760	1,506,845	3,095,227	2,796,358	6,112,927	83,412	10,555,228	19,547,925	
Westfield State University.....	28,290,524	520,792	2,083,690	43,005	12,998	1,509,692	4,170,177	4,683,803	10,238,940	139,713	21,711,130	36,773,586	
University of Massachusetts.....	559,806,784	10,305,313	41,231,608	850,974	257,207	236,706,325	289,351,427	92,682,078	202,605,934	2,764,609	269,057,723	567,110,344	
Total internal allocation.....	\$ 12,671,614,400	\$ 233,267,901	\$ 933,306,015	\$ 19,262,394	\$ 5,822,056	\$ 662,312,268	\$ 1,853,970,634	\$ 2,097,923,042	\$ 4,586,125,691	\$ 62,578,834	\$ 662,312,268	\$ 7,408,939,835	

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COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATION OF OPEB AMOUNTS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022

OPEB Expense						
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 OPEB Expense
Commonwealth of Massachusetts.....	\$ (668,057,468)	\$ (7,947,168)	\$ 49,111,472	\$ 41,164,304	\$ 141,695,611	\$ (485,197,553)
Berkshire Community College.....	(66,365)	(789)	(213,809)	(214,598)	14,076	(266,887)
Bunker Hill Community College.....	(763,205)	(9,079)	(145,103)	(154,182)	161,877	(755,510)
Bristol Community College.....	(409,944)	(4,877)	(1,646,459)	(1,651,336)	86,949	(1,974,331)
Bridgewater State University.....	(3,171,940)	(37,733)	(4,288,867)	(4,326,600)	672,772	(6,825,768)
Cape Cod Community College.....	(147,773)	(1,758)	(516,767)	(518,525)	31,343	(634,955)
Framingham State University.....	(493,378)	(5,869)	(2,826,606)	(2,832,475)	104,646	(3,221,207)
Fitchburg State University.....	(447,155)	(5,319)	(2,215,121)	(2,220,440)	94,842	(2,572,753)
Greenfield Community College.....	(95,865)	(1,140)	(778,059)	(779,199)	20,333	(854,731)
Holyoke Community College.....	(191,097)	(2,273)	(2,390,708)	(2,392,981)	40,532	(2,543,546)
Massasoit Community College.....	(131,492)	(1,564)	(3,503,899)	(3,505,463)	27,890	(3,609,065)
Mass Bay Community College.....	(54,447)	(648)	(406,176)	(406,824)	11,548	(449,723)
Massachusetts College of Art and Design.....	(151,311)	(1,800)	11,776	9,976	32,093	(109,242)
Middlesex Community College.....	(221,891)	(2,640)	(4,419,268)	(4,421,908)	47,063	(4,596,736)
Massachusetts Maritime Academy.....	(100,175)	(1,192)	(146,202)	(147,394)	21,247	(226,322)
MT, Wachusett Community College.....	(364,162)	(4,332)	(2,130,127)	(2,134,459)	77,239	(2,421,382)
Massachusetts College of Liberal Arts.....	(46,600)	(554)	(1,218,637)	(1,219,191)	9,884	(1,255,907)
Northern Essex Community College.....	(344,183)	(4,094)	(2,209,846)	(2,213,940)	73,002	(2,485,121)
North Shore Community College.....	(182,529)	(2,171)	(2,674,218)	(2,676,389)	38,715	(2,820,203)
Quinsigamond Community College.....	(660,025)	(7,852)	(1,558,951)	(1,566,803)	139,992	(2,086,836)
Roxbury Community College.....	(38,167)	(454)	147,214	146,760	8,095	116,688
Salem State University.....	(1,480,623)	(17,613)	(9,196,683)	(9,214,296)	314,042	(10,380,877)
Springfield Tech Community College.....	(113,555)	(1,351)	(31,740)	(33,091)	24,085	(122,561)
Worcester State University.....	(948,655)	(11,285)	(2,022,929)	(2,034,214)	201,211	(2,781,658)
Westfield State University.....	(1,588,964)	(18,902)	(3,386,251)	(3,405,153)	337,021	(4,657,096)
University of Massachusetts.....	(31,442,070)	(374,033)	(1,344,034)	(1,718,067)	6,668,892	(26,491,245)
Total internal allocation.....	\$ (711,713,039)	\$ (8,466,490)	\$ -	\$ (8,466,490)	\$ 150,955,000	\$ (569,224,529)

(Concluded)