

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
(As Restated)

Employer	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	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		
									Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources	
Commonwealth of Massachusetts.....	\$ 16,160,029,869	\$ 157,552,814	\$ 15,478,206	\$ 41,687,308	\$ -	\$ 214,718,328	\$ 27,687,215	\$ 1,363,266,480	\$ 32,390,597	\$ 200,694,943	\$ 1,624,039,235
Berkshire Community College.....	2,998,516	29,234	2,872	7,735	175,439	215,280	5,137	252,956	6,010	-	264,104
Bunker Hill Community College.....	31,174,036	303,932	29,859	80,418	10,411,903	10,826,112	53,411	2,629,854	62,484	-	2,745,749
Bristol Community College.....	22,190,029	216,343	21,254	57,243	3,003,422	3,298,262	38,019	1,871,960	44,477	-	1,954,455
Bridgewater State University.....	131,377,242	1,280,867	125,834	338,908	27,201,472	28,947,081	225,091	11,083,036	263,328	-	11,571,454
Cape Cod Community College.....	9,677,564	94,352	9,269	24,965	2,986,126	3,114,712	16,581	816,403	19,397	-	852,381
Framingham State University.....	35,317,275	344,327	33,827	91,106	7,472,408	7,941,668	60,510	2,979,379	70,789	-	3,110,677
Fitchburg State University.....	27,318,264	266,340	26,166	70,472	4,267,706	4,630,684	46,805	2,304,579	54,756	-	2,406,140
Greenfield Community College.....	5,471,773	53,347	5,241	14,115	198,022	270,725	9,375	461,601	10,967	1,153,019	1,634,962
Holyoke Community College.....	21,953,240	214,034	21,027	56,632	4,250,397	4,542,090	37,613	1,851,984	44,002	-	1,933,599
Massasoit Community College.....	19,309,594	188,260	18,495	49,812	903,775	1,160,342	33,083	1,628,965	38,703	3,086,615	4,787,367
Mass Bay Community College.....	6,723,245	65,549	6,440	17,344	2,907,728	2,997,061	11,519	567,176	13,476	-	592,171
Massachusetts College of Art and Design.....	4,037,200	39,361	3,867	10,415	291,536	345,179	6,917	340,580	8,092	-	355,589
Middlesex Community College.....	15,481,795	150,940	14,829	39,938	-	205,707	26,525	1,306,050	31,031	12,205,420	13,569,026
Massachusetts Maritime Academy.....	3,920,039	38,219	3,755	10,112	593,642	645,728	6,716	330,696	7,857	-	345,269
MT. Wachusett Community College.....	19,894,729	193,964	19,055	51,322	743,982	1,008,323	34,086	1,678,327	39,876	1,174,383	2,926,672
Massachusetts College of Liberal Arts.....	8,333,099	81,244	7,982	21,497	1,760,524	1,871,247	14,277	702,984	16,703	1,033,458	1,767,422
Northern Essex Community College.....	24,011,542	234,101	22,998	61,942	3,370,845	3,689,886	41,139	2,025,623	48,128	-	2,114,890
North Shore Community College.....	21,648,505	211,063	20,735	55,846	2,723,004	3,010,648	37,091	1,826,276	43,392	-	1,906,758
Quinsigamond Community College.....	29,849,516	291,019	28,590	77,001	4,778,573	5,175,183	51,142	2,518,117	59,829	105,777	2,734,865
Roxbury Community College.....	1,380	13	1	4	1,197	1,215	2	116	3	152,998	153,119
Salem State University.....	98,703,864	962,317	94,539	254,622	12,289,512	13,600,990	169,111	8,326,697	197,839	-	8,693,646
Springfield Tech Community College.....	4,277,669	41,705	4,097	11,035	1,163,992	1,220,829	7,329	360,866	8,574	-	376,769
Worcester State University.....	44,998,979	438,719	43,100	116,082	9,756,346	10,354,247	77,097	3,796,132	90,194	-	3,963,424
Westfield State University.....	76,656,042	747,361	73,422	197,746	17,668,126	18,686,655	131,336	6,466,734	153,647	-	6,751,717
University of Massachusetts.....	895,668,625	8,732,355	857,879	2,310,517	100,686,936	112,587,687	1,534,562	75,558,958	1,795,247	-	78,888,767
Total internal allocation.....	<u>\$ 17,721,023,631</u>	<u>\$ 172,771,780</u>	<u>\$ 16,973,339</u>	<u>\$ 45,714,137</u>	<u>\$ 219,606,613</u>	<u>\$ 455,065,869</u>	<u>\$ 30,361,688</u>	<u>\$ 1,494,952,529</u>	<u>\$ 35,519,398</u>	<u>\$ 219,606,613</u>	<u>\$ 1,780,440,228</u>

(continued)

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
(As Restated)

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.....	\$ 798,680,190	\$ 10,112,107	\$ (48,844,840)	\$ (38,732,733)	\$ 89,995,774	\$ 849,943,231
Berkshire Community College.....	148,196	1,876	45,211	47,087	16,699	211,982
Bunker Hill Community College.....	1,540,720	19,507	2,459,820	2,479,327	173,609	4,193,656
Bristol Community College.....	1,096,702	13,885	665,351	679,236	123,577	1,899,515
Bridgewater State University.....	6,493,082	82,209	6,288,991	6,371,200	731,644	13,595,926
Cape Cod Community College.....	478,296	6,056	700,897	706,953	53,895	1,239,144
Framingham State University.....	1,745,492	22,100	1,763,386	1,785,486	196,683	3,727,661
Fitchburg State University.....	1,350,156	17,094	950,918	968,012	152,136	2,470,304
Greenfield Community College.....	270,432	3,424	(188,465)	(185,041)	30,472	115,863
Holyoke Community College.....	1,084,999	13,737	955,654	969,391	122,258	2,176,648
Massasoit Community College.....	954,342	12,083	(405,924)	(393,841)	107,536	668,037
Mass Bay Community College.....	332,284	4,207	676,448	680,655	37,442	1,050,381
Massachusetts College of Art and Design.....	199,531	2,526	63,949	66,475	22,483	288,489
Middlesex Community College.....	765,160	9,688	(2,680,792)	(2,671,104)	86,219	(1,819,725)
Massachusetts Maritime Academy.....	193,741	2,453	136,969	139,422	21,831	354,994
MT. Washueett Community College.....	983,261	12,449	(48,872)	(36,423)	110,794	1,057,632
Massachusetts College of Liberal Arts.....	411,848	5,214	248,765	253,979	46,407	712,234
Northern Essex Community College.....	1,186,727	15,025	762,005	777,030	133,721	2,097,478
North Shore Community College.....	1,069,938	13,547	638,765	652,312	120,561	1,842,811
Quinsigamond Community College.....	1,475,258	18,678	969,705	988,383	166,233	2,629,874
Roxbury Community College.....	68	1	(40,119)	(40,118)	8	(40,042)
Salem State University.....	4,878,260	61,764	2,932,531	2,994,295	549,685	8,422,240
Springfield Tech Community College.....	211,416	2,677	267,921	270,598	23,822	505,836
Worcester State University.....	2,223,993	28,158	2,205,259	2,233,417	250,601	4,708,011
Westfield State University.....	3,788,586	47,967	4,157,552	4,205,519	426,900	8,421,005
University of Massachusetts.....	44,266,799	560,463	25,318,916	25,879,379	4,988,010	75,134,188
Total internal allocation.....	<u>\$ 875,829,477</u>	<u>\$ 11,088,895</u>	<u>\$ -</u>	<u>\$ 11,088,895</u>	<u>\$ 98,689,000</u>	<u>\$ 985,607,372</u>