

**COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2019**

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 419,811,048	91.33626%
Berkshire Community College.....	35,084	0.00763%
Bunker Hill Community College.....	649,222	0.14125%
Bristol Community College.....	387,725	0.08436%
Bridgewater State University.....	3,022,392	0.65757%
Cape Cod Community College.....	202,167	0.04398%
Framingham State University.....	729,569	0.15873%
Fitchburg State University.....	633,318	0.13779%
Greenfield Community College.....	72,628	0.01580%
Holyoke Community College.....	416,506	0.09062%
Massasoit Community College.....	362,123	0.07879%
Mass Bay Community College.....	99,703	0.02169%
Massachusetts College of Art and Design.....	100,067	0.02177%
Middlesex Community College.....	245,103	0.05333%
Massachusetts Maritime Academy.....	82,592	0.01797%
MT. Wachusett Community College.....	362,888	0.07895%
Massachusetts College of Liberal Arts.....	173,897	0.03783%
Northern Essex Community College.....	349,118	0.07596%
North Shore Community College.....	372,942	0.08114%
Quinsigamond Community College.....	464,080	0.10097%
Roxbury Community College.....	1,275	0.00028%
Salem State University.....	2,015,741	0.43856%
Springfield Tech Community College.....	88,317	0.01921%
Worcester State University.....	959,290	0.20871%
Westfield State University.....	1,858,947	0.40444%
University of Massachusetts.....	26,136,647	5.68642%
Total internal allocation.....	<u>\$ 459,632,389</u>	<u>100.00000%</u>

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, 2019

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					
	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 Investments	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources	
Commonwealth of Massachusetts.....	\$ 15,949,586,849	\$ 639,652,828	\$ 12,272,516	\$ 38,890,214	\$ 22,793,432	\$ 713,608,990	\$ 20,424,579	\$ 2,398,407,990	\$ 7,335,469	\$ 151,850,095	\$ 2,578,018,133	
Berkshire Community College.....	1,332,922	53,456	1,026	3,250	130,226	187,958	1,707	200,437	613	1,460,238	1,662,995	
Bunker Hill Community College.....	24,665,436	989,199	18,979	60,142	7,952,082	9,020,402	31,586	3,709,048	11,344	5,450,563	9,202,541	
Bristol Community College.....	14,730,564	590,764	11,335	35,918	2,338,069	2,976,086	18,864	2,215,098	6,775	6,424,684	8,665,421	
Bridgewater State University.....	114,827,620	4,605,123	88,355	279,987	20,912,481	25,885,946	147,045	17,267,123	52,811	13,174,837	30,641,816	
Cape Cod Community College.....	7,680,789	308,035	5,910	18,728	2,285,228	2,617,901	9,836	1,154,993	3,533	1,670,686	2,839,048	
Framingham State University.....	27,718,004	1,111,621	21,328	67,585	5,709,022	6,909,556	35,495	4,168,075	12,748	6,378,130	10,594,448	
Fitchburg State University.....	24,061,207	964,967	18,514	58,669	3,316,789	4,358,939	30,812	3,618,187	11,066	2,573,670	6,233,735	
Greenfield Community College.....	2,759,305	110,661	2,123	6,728	145,775	265,287	3,533	414,929	1,269	3,282,614	3,702,345	
Holyoke Community College.....	15,824,020	634,617	12,176	38,584	3,294,743	3,980,120	20,264	2,379,526	7,278	5,230,103	7,637,171	
Massasoit Community College.....	13,757,885	551,755	10,586	33,546	665,312	1,261,199	17,618	2,068,832	6,327	7,187,091	9,279,868	
Mass Bay Community College.....	3,787,946	151,914	2,915	9,236	2,231,283	2,395,348	4,851	569,610	1,742	2,554,495	3,130,698	
Massachusetts College of Art and Design.....	3,801,775	152,469	2,925	9,270	227,588	392,252	4,868	571,689	1,748	158,935	737,240	
Middlesex Community College.....	9,312,026	373,456	7,165	22,706	-	403,327	11,925	1,400,289	4,283	14,876,245	16,292,742	
Massachusetts Maritime Academy.....	3,137,860	125,843	2,414	7,651	456,674	592,582	4,018	471,854	1,443	652,747	1,130,062	
MT. Waschuset Community College.....	13,786,949	552,921	10,608	33,617	547,680	1,144,826	17,655	2,073,203	6,341	6,167,049	8,264,248	
Massachusetts College of Liberal Arts.....	6,606,747	264,961	5,084	16,109	1,296,005	1,582,159	8,460	993,485	3,039	2,262,573	3,267,557	
Northern Essex Community College.....	13,263,795	531,940	10,206	32,341	2,608,841	3,183,328	16,985	1,994,534	6,100	9,361,376	11,378,995	
North Shore Community College.....	14,168,924	568,240	10,902	34,548	2,084,238	2,697,928	18,144	2,130,642	6,517	6,449,909	8,605,212	
Quinsigamond Community College.....	17,631,466	707,104	13,567	42,991	3,780,957	4,544,619	22,578	2,651,319	8,109	10,686,354	13,368,360	
Roxbury Community College.....	48,440	1,943	37	118	43,337	45,435	62	7,284	22	112,630	119,998	
Salem State University.....	76,582,635	3,071,321	58,927	186,733	9,356,981	12,673,962	98,070	11,516,060	35,222	18,620,429	30,269,781	
Springfield Tech Community College.....	3,355,366	134,566	2,582	8,181	896,070	1,041,399	4,297	504,561	1,543	774,211	1,284,612	
Worcester State University.....	36,445,632	1,461,640	28,043	88,866	7,551,088	9,129,637	46,671	5,480,487	16,762	7,109,964	12,653,884	
Westfield State University.....	70,625,670	2,832,419	54,343	172,208	13,510,572	16,569,542	90,441	10,620,286	32,482	4,422,569	15,165,778	
University of Massachusetts.....	992,991,307	39,823,583	764,064	2,421,231	174,757,724	217,766,602	1,271,596	149,320,375	456,693	-	151,048,664	
Total internal allocation.....	\$ 17,462,491,139	\$ 700,327,346	\$ 13,436,630	\$ 42,579,157	\$ 288,892,197	\$ 1,045,235,330	\$ 22,361,960	\$ 2,625,909,916	\$ 8,031,279	\$ 288,892,197	\$ 2,945,195,352	

(continued)

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, 2019

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.....	\$ 696,818,142	\$ 11,664,082	\$ (44,025,930)	\$ (32,361,848)	\$ 103,583,542	\$ 768,039,836
Berkshire Community College.....	58,234	975	(263,508)	(262,533)	8,657	(195,642)
Bunker Hill Community College.....	1,077,603	18,038	1,307,481	1,325,519	160,188	2,563,310
Bristol Community College.....	643,561	10,773	(692,934)	(682,161)	95,667	57,067
Bridgewater State University.....	5,016,680	83,975	3,503,613	3,587,588	745,740	9,350,008
Cape Cod Community College.....	335,564	5,617	347,686	353,303	49,882	738,749
Framingham State University.....	1,210,966	20,270	414,944	435,214	180,013	1,826,193
Fitchburg State University.....	1,051,205	17,596	406,802	424,398	156,264	1,631,867
Greenfield Community College.....	120,551	2,018	(689,587)	(687,569)	17,920	(549,098)
Holyoke Community College.....	691,332	11,572	(150,076)	(138,504)	102,768	655,596
Massasoit Community College.....	601,065	10,061	(1,409,067)	(1,399,006)	89,350	(708,591)
Mass Bay Community College.....	165,491	2,770	136,387	139,157	24,601	329,249
Massachusetts College of Art and Design.....	166,095	2,780	30,347	33,127	24,690	223,912
Middlesex Community College.....	406,831	6,810	(3,812,212)	(3,805,402)	60,476	(3,338,095)
Massachusetts Maritime Academy.....	137,089	2,295	(1,032)	1,263	20,379	158,731
MT. Waschuset Community College.....	602,335	10,083	(1,156,239)	(1,146,156)	89,538	(454,283)
Massachusetts College of Liberal Arts.....	288,641	4,832	(56,704)	(51,872)	42,907	279,676
Northern Essex Community College.....	579,479	9,700	(1,217,144)	(1,207,444)	86,141	(541,824)
North Shore Community College.....	619,023	10,362	(724,852)	(714,490)	92,019	(3,448)
Quinsigamond Community College.....	770,297	12,894	(1,273,105)	(1,260,211)	114,506	(375,408)
Roxbury Community College.....	2,116	35	(31,157)	(31,122)	315	(28,691)
Salem State University.....	3,345,803	56,006	(1,004,135)	(948,129)	497,361	2,895,035
Springfield Tech Community College.....	146,592	2,454	104,240	106,694	21,791	275,077
Worcester State University.....	1,592,266	26,653	702,095	728,748	236,694	2,557,708
Westfield State University.....	3,085,550	51,649	3,222,548	3,274,197	458,674	6,818,421
University of Massachusetts.....	43,382,588	726,184	46,331,539	47,057,723	6,448,917	96,889,228
Total internal allocation.....	<u>\$ 762,915,099</u>	<u>\$ 12,770,484</u>	<u>\$ -</u>	<u>\$ 12,770,484</u>	<u>\$ 113,409,000</u>	<u>\$ 889,094,583</u>