

COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 492,199,646	95.00860%
Berkshire Community College.....	44,167	0.00853%
Bunker Hill Community College.....	533,411	0.10296%
Bristol Community College.....	309,169	0.05968%
Bridgewater State University.....	2,287,931	0.44164%
Cape Cod Community College.....	124,789	0.02409%
Framingham State University.....	528,286	0.10197%
Fitchburg State University.....	479,752	0.09261%
Greenfield Community College.....	50,375	0.00972%
Holyoke Community College.....	141,565	0.02733%
Massasoit Community College.....	185,145	0.03574%
Mass Bay Community College.....	33,420	0.00645%
Massachusetts College of Art and Design.....	97,036	0.01873%
Middlesex Community College.....	250,844	0.04842%
Massachusetts Maritime Academy.....	67,604	0.01305%
MT. Wachusett Community College.....	273,287	0.05275%
Massachusetts College of Liberal Arts.....	74,942	0.01447%
Northern Essex Community College.....	232,795	0.04494%
North Shore Community College.....	197,285	0.03808%
Quinsigamond Community College.....	402,854	0.07776%
Roxbury Community College.....		0.00000%
Salem State University.....	944,662	0.18235%
Springfield Tech Community College.....	78,776	0.01521%
Worcester State University.....	677,546	0.13079%
Westfield State University.....	1,304,124	0.25173%
University of Massachusetts.....	16,538,566	3.19242%
Total internal allocation.....	\$ 518,057,979	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, 2021

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 From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 14,438,139,678	\$ 368,561,180	\$ 1,212,569,051	\$ 16,187,745	\$ 530,204,157	\$ 2,127,522,133	\$ 2,541,572,959	\$ 2,840,200,669	\$ 175,455,434	\$ 62,709,389	\$ 54,160,419	\$ 5,674,098,870
Berkshire Community College.....	1,295,589	33,072	108,808	1,453	283,966	427,299	228,065	254,862	15,744	5,627	917,848	1,422,146
Bunker Hill Community College.....	15,647,024	399,420	1,314,096	17,543	3,032,442	4,763,501	2,754,375	3,078,007	190,146	67,960	8,904,599	14,995,087
Bristol Community College.....	9,069,143	231,507	761,661	10,168	1,007,369	2,010,705	1,596,458	1,784,038	110,210	39,390	7,449,013	10,979,109
Bridgewater State University.....	67,113,969	1,713,213	5,636,482	75,247	8,334,499	15,759,441	11,814,198	13,202,334	815,584	291,497	36,900,136	63,023,749
Cape Cod Community College.....	3,660,564	93,443	307,428	4,104	883,434	1,288,409	644,376	720,088	44,484	15,899	3,658,274	5,083,121
Framingham State University.....	15,496,701	395,583	1,301,471	17,375	2,182,250	3,896,679	2,727,914	3,048,436	188,319	67,307	11,789,036	17,821,012
Fitchburg State University.....	14,073,004	359,240	1,181,904	15,778	1,414,953	2,971,875	2,477,298	2,768,373	171,018	61,123	8,664,612	14,142,424
Greenfield Community College.....	1,477,706	37,721	124,103	1,657	111,076	274,557	260,123	290,687	17,957	6,418	2,620,053	3,195,238
Holyoke Community College.....	4,152,651	106,004	348,755	4,656	1,383,435	1,842,850	730,999	816,889	50,464	18,036	12,137,185	13,753,573
Massasoit Community College.....	5,431,024	138,637	456,118	6,089	188,386	789,230	956,033	1,068,365	65,999	23,589	9,824,301	11,938,287
Mass Bay Community College.....	980,343	25,025	82,333	1,099	878,385	986,842	172,572	192,848	11,913	4,258	3,404,307	3,785,898
Massachusetts College of Art and Design.....	2,846,439	72,661	239,055	3,191	355,544	670,451	501,064	559,938	34,591	12,363	672,395	1,780,351
Middlesex Community College.....	7,358,231	187,833	617,972	8,250	1,660,569	2,474,624	1,295,283	1,447,475	89,419	31,959	9,148,153	12,012,289
Massachusetts Maritime Academy.....	1,983,100	50,622	166,548	2,223	182,736	402,129	349,089	390,106	24,099	8,613	1,049,166	1,821,073
MT. Wachusett Community College.....	8,016,584	204,639	673,263	8,988	797,240	1,684,130	1,411,174	1,576,984	97,419	34,819	7,264,133	10,384,529
Massachusetts College of Liberal Arts.....	2,198,347	56,117	184,625	2,465	366,969	610,176	386,979	432,448	26,715	9,548	4,604,190	5,459,880
Northern Essex Community College.....	6,828,775	174,318	573,506	7,656	1,084,831	1,840,311	1,202,082	1,343,324	82,985	29,660	9,568,624	12,226,675
North Shore Community College.....	5,787,151	147,728	486,027	6,488	806,708	1,446,951	1,018,723	1,138,420	70,327	25,135	9,517,577	11,770,182
Quinsigamond Community College.....	11,817,284	301,659	992,460	13,249	1,785,729	3,093,097	2,080,219	2,324,639	143,606	51,326	9,865,052	14,464,842
Roxbury Community College.....	-	-	-	-	340,421	340,421	-	-	-	-	487,776	487,776
Salem State University.....	27,710,622	707,367	2,327,242	31,069	3,491,919	6,557,597	4,877,953	5,451,099	336,746	120,356	46,109,640	56,895,794
Springfield Tech Community College.....	2,310,807	58,988	194,070	2,591	360,228	615,877	406,776	454,571	28,081	10,037	1,012,100	1,911,565
Worcester State University.....	19,875,075	507,349	1,669,183	22,284	3,140,570	5,339,386	3,498,647	3,909,728	241,526	86,324	14,698,809	22,435,034
Westfield State University.....	38,255,065	976,534	3,212,804	42,891	5,195,468	9,427,697	6,734,111	7,525,350	464,884	166,154	23,250,437	38,140,936
University of Massachusetts.....	485,140,787	12,384,148	40,743,940	543,930	82,094,647	135,766,665	85,400,248	95,434,538	5,895,537	2,107,119	353,890,093	542,727,535
Total internal allocation.....	\$ 15,196,665,663	\$ 387,924,008	\$ 1,276,272,905	\$ 17,038,189	\$ 651,567,930	\$ 2,332,803,032	\$ 2,675,097,718	\$ 2,989,414,216	\$ 184,673,207	\$ 66,003,906	\$ 651,567,930	\$ 6,566,756,977

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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, 2021

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.....	\$ 75,908,696	\$ (3,876,174)	\$ 80,798,601	\$ 76,922,427	\$ 23,337,549	\$ 176,168,672
Berkshire Community College.....	6,812	(348)	(232,227)	(232,575)	2,094	(223,669)
Bunker Hill Community College.....	82,264	(4,201)	(1,864)	(6,065)	25,292	101,491
Bristol Community College.....	47,681	(2,435)	(1,537,527)	(1,539,962)	14,659	(1,477,622)
Bridgewater State University.....	352,853	(18,018)	(3,811,863)	(3,829,881)	108,482	(3,368,546)
Cape Cod Community College.....	19,245	(983)	(326,266)	(327,249)	5,917	(302,087)
Framingham State University.....	81,474	(4,160)	(1,516,718)	(1,520,878)	25,049	(1,414,355)
Fitchburg State University.....	73,989	(3,778)	(1,146,792)	(1,150,570)	22,747	(1,053,834)
Greenfield Community College.....	7,769	(397)	(893,886)	(894,283)	2,389	(884,125)
Holyoke Community College.....	21,833	(1,115)	(2,305,895)	(2,307,010)	6,712	(2,278,465)
Massasoit Community College.....	28,554	(1,458)	(2,869,453)	(2,870,911)	8,779	(2,833,578)
Mass Bay Community College.....	5,154	(263)	(376,948)	(377,211)	1,585	(370,472)
Massachusetts College of Art and Design.....	14,965	(764)	(70,745)	(71,509)	4,601	(51,943)
Middlesex Community College.....	38,686	(1,975)	(3,969,042)	(3,971,017)	11,894	(3,920,437)
Massachusetts Maritime Academy.....	10,426	(532)	(167,810)	(168,342)	3,205	(154,711)
MT. Wachusett Community College.....	42,147	(2,152)	(2,035,241)	(2,037,393)	12,958	(1,982,288)
Massachusetts College of Liberal Arts.....	11,558	(590)	(853,041)	(853,631)	3,553	(838,520)
Northern Essex Community College.....	35,902	(1,833)	(2,267,122)	(2,268,955)	11,038	(2,222,015)
North Shore Community College.....	30,426	(1,554)	(2,182,564)	(2,184,118)	9,354	(2,144,338)
Quinsigamond Community College.....	62,130	(3,173)	(2,071,742)	(2,074,915)	19,101	(1,993,684)
Roxbury Community College.....	-	-	(42,796)	(42,796)	-	(42,796)
Salem State University.....	145,689	(7,439)	(9,697,281)	(9,704,720)	44,791	(9,514,240)
Springfield Tech Community College.....	12,149	(620)	(32,036)	(32,656)	3,735	(16,772)
Worcester State University.....	104,493	(5,336)	(1,938,322)	(1,943,658)	32,126	(1,807,039)
Westfield State University.....	201,126	(10,270)	(1,950,588)	(1,960,858)	61,835	(1,697,897)
University of Massachusetts.....	2,550,634	(130,245)	(38,500,832)	(38,631,077)	784,173	(35,296,270)
Total internal allocation.....	\$ 79,896,655	\$ (4,079,813)	\$ -	\$ (4,079,813)	\$ 24,563,618	\$ 100,380,460

(Concluded)