

COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS
AS OF AND FOR THE FISCAL YEAR ENDED JUNE 30, 2024

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 548,537,654	95.42640%
Berkshire Community College.....	66,006	0.01148%
Bunker Hill Community College.....	602,329	0.10478%
Bristol Community College.....	140,502	0.02444%
Bridgewater State University.....	1,907,853	0.33190%
Cape Cod Community College.....	92,187	0.01604%
Framingham State University.....	263,111	0.04577%
Fitchburg State University.....	310,836	0.05407%
Greenfield Community College.....	23,322	0.00406%
Holyoke Community College.....	239,467	0.04166%
Massasoit Community College.....	106,750	0.01857%
Mass Bay Community College.....	69,363	0.01207%
Massachusetts College of Art and Design.....	108,434	0.01886%
Middlesex Community College.....	177,019	0.03080%
Massachusetts Maritime Academy.....	80,686	0.01404%
MT. Wachusett Community College.....	415,109	0.07221%
Massachusetts College of Liberal Arts.....	38,687	0.00673%
Northern Essex Community College.....	341,788	0.05946%
North Shore Community College.....	173,103	0.03011%
Quinsigamond Community College.....	323,747	0.05632%
Roxbury Community College.....	16,990	0.00296%
Salem State University.....	925,007	0.16092%
Springfield Tech Community College.....	121,042	0.02106%
Worcester State University.....	511,401	0.08897%
Westfield State University.....	1,064,969	0.18527%
University of Massachusetts.....	18,170,626	3.16105%
Total internal allocation.....	\$ 574,827,988	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, 2024

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					
	Net OPEB Liability	Differences Between Expected and Actual Experience	Changes of Assumptions	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.....	\$ 12,320,622,140	\$ 342,461,349	\$ 240,201,985	\$ 351,841,734	\$ 934,505,068	\$ 951,745,425	\$ 2,748,897,922	\$ 4,899,094	\$ 118,661,526	\$ 137,494,437	\$ 3,961,698,404
Berkshire Community College.....	1,482,552	41,209	28,904	569,629	639,742	114,524	330,777	590	14,279	96,946	557,116
Bunker Hill Community College.....	13,528,816	376,044	263,757	6,218,736	6,858,537	1,045,076	3,018,462	5,380	130,298	6,936,230	11,135,446
Bristol Community College.....	3,155,789	87,718	61,525	166,937	316,180	243,779	704,099	1,255	30,394	5,430,810	6,410,337
Bridgewater State University.....	42,851,998	1,191,105	835,440	3,059,724	5,086,269	3,310,238	9,560,862	17,039	412,713	22,928,974	36,229,826
Cape Cod Community College.....	2,070,598	57,554	40,368	309,846	407,768	159,950	461,979	823	19,942	2,025,517	2,668,211
Framingham State University.....	5,909,706	164,265	115,215	-	279,480	456,514	1,318,535	2,350	56,917	8,201,315	10,035,631
Fitchburg State University.....	6,981,634	194,060	136,113	-	330,173	539,318	1,557,697	2,776	67,241	6,326,121	8,493,153
Greenfield Community College.....	523,823	14,560	10,212	373,240	398,012	40,464	116,872	208	5,045	1,388,813	1,551,402
Holyoke Community College.....	5,378,634	149,503	104,861	2,029,466	2,283,830	415,490	1,200,046	2,139	51,802	2,695,208	4,364,685
Massasoit Community College.....	2,397,699	66,646	46,745	694,836	808,227	185,218	534,959	953	23,093	3,716,019	4,460,242
Mass Bay Community College.....	1,557,942	43,304	30,374	768,282	841,960	120,348	347,598	619	15,005	415,099	898,669
Massachusetts College of Art and Design.....	2,435,527	67,697	47,483	691,317	806,497	188,140	543,399	968	23,457	697,089	1,453,053
Middlesex Community College.....	3,976,002	110,516	77,516	1,562,076	1,750,108	307,139	887,100	1,581	38,293	2,807,916	4,042,029
Massachusetts Maritime Academy.....	1,812,277	50,374	35,332	871,905	957,611	139,995	404,344	721	17,454	819,366	1,381,880
MT. Wachusett Community College.....	9,323,707	259,160	181,774	3,165,579	3,606,513	720,239	2,080,245	3,707	89,798	907,470	3,801,459
Massachusetts College of Liberal Arts.....	868,945	24,153	16,941	420,725	461,819	67,124	193,873	346	8,369	2,056,187	2,325,899
Northern Essex Community College.....	7,676,847	213,384	149,667	1,631,854	1,994,905	593,022	1,712,809	3,053	73,937	1,015,614	3,398,435
North Shore Community College.....	3,888,049	108,071	75,801	1,483,480	1,667,352	300,345	867,476	1,546	37,446	3,734,139	4,940,952
Quinsigamond Community College.....	7,271,641	202,121	141,767	1,388,986	1,732,874	561,721	1,622,402	2,891	70,034	5,626,882	7,883,930
Roxbury Community College.....	381,605	10,607	7,440	698,221	716,268	29,478	85,141	152	3,675	565,108	683,554
Salem State University.....	20,776,453	577,498	405,056	2,382,794	3,365,348	1,604,943	4,635,509	8,261	200,101	15,171,001	21,619,815
Springfield Tech Community College.....	2,718,709	75,569	53,004	853,414	981,987	210,015	606,581	1,081	26,184	206,098	1,049,959
Worcester State University.....	11,486,490	319,276	223,940	687,388	1,230,604	887,310	2,562,792	4,567	110,628	8,254,341	11,819,638
Westfield State University.....	23,920,107	664,878	466,345	2,943,259	4,074,482	1,847,784	5,336,900	9,511	230,378	14,715,214	22,139,787
University of Massachusetts.....	408,127,705	11,344,229	7,956,829	129,300,286	148,601,344	31,527,115	91,058,827	162,285	3,930,731	259,881,800	386,560,758
Total internal allocation.....	\$ 12,911,125,395	\$ 358,874,850	\$ 251,714,394	\$ 514,113,713	\$ 1,124,702,957	\$ 997,360,714	\$ 2,880,647,206	\$ 5,133,896	\$ 124,348,740	\$ 514,113,713	\$ 4,521,604,269

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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, 2024

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.....	\$ (368,852,138)	\$ (42,440,999)	\$ 140,532,332	\$ 98,091,333	\$ 36,285,889	\$ (234,474,916)
Berkshire Community College.....	(44,384)	(5,107)	(100,407)	(105,514)	4,366	(145,532)
Bunker Hill Community College.....	(405,023)	(46,603)	(2,133,832)	(2,180,435)	39,844	(2,545,614)
Bristol Community College.....	(94,477)	(10,871)	(2,983,244)	(2,994,115)	9,294	(3,079,298)
Bridgewater State University.....	(1,282,894)	(147,613)	(12,924,310)	(13,071,923)	126,205	(14,228,612)
Cape Cod Community College.....	(61,989)	(7,133)	(1,188,927)	(1,196,060)	6,098	(1,251,951)
Framingham State University.....	(176,923)	(20,357)	(4,780,525)	(4,800,882)	17,405	(4,960,400)
Fitchburg State University.....	(209,015)	(24,050)	(3,241,835)	(3,265,885)	20,562	(3,454,338)
Greenfield Community College.....	(15,682)	(1,804)	(742,825)	(744,629)	1,543	(758,768)
Holyoke Community College.....	(161,024)	(18,528)	(2,512,851)	(2,531,379)	15,841	(2,676,562)
Massasoit Community College.....	(71,782)	(8,259)	(2,779,731)	(2,787,990)	7,062	(2,852,710)
Mass Bay Community College.....	(46,641)	(5,367)	(729,215)	(734,582)	4,588	(776,635)
Massachusetts College of Art and Design.....	(72,914)	(8,390)	(120,723)	(129,113)	7,173	(194,854)
Middlesex Community College.....	(119,033)	(13,696)	(1,586,728)	(1,600,424)	11,710	(1,707,747)
Massachusetts Maritime Academy.....	(54,256)	(6,243)	(240,508)	(246,751)	5,337	(295,670)
MT. Wachusett Community College.....	(279,131)	(32,117)	(1,080,451)	(1,112,568)	27,460	(1,364,239)
Massachusetts College of Liberal Arts.....	(26,014)	(2,993)	(1,284,951)	(1,287,944)	2,559	(1,311,399)
Northern Essex Community College.....	(229,828)	(26,445)	(2,019,426)	(2,045,871)	22,609	(2,253,090)
North Shore Community College.....	(116,400)	(13,393)	(2,719,582)	(2,732,975)	11,451	(2,837,924)
Quinsigamond Community College.....	(217,697)	(25,049)	(3,108,703)	(3,133,752)	21,416	(3,330,033)
Roxbury Community College.....	(11,424)	(1,315)	97,228	95,913	1,124	85,613
Salem State University.....	(622,001)	(71,569)	(12,208,225)	(12,279,794)	61,189	(12,840,606)
Springfield Tech Community College.....	(81,392)	(9,365)	(71,454)	(80,819)	8,007	(154,204)
Worcester State University.....	(343,880)	(39,568)	(5,094,239)	(5,133,807)	33,829	(5,443,858)
Westfield State University.....	(716,115)	(82,398)	(8,076,169)	(8,158,567)	70,448	(8,804,234)
University of Massachusetts.....	(12,218,439)	(1,405,883)	(68,900,697)	(70,306,580)	1,201,991	(81,323,028)
Total internal allocation.....	\$ (386,530,496)	\$ (44,475,115)	\$ -	\$ (44,475,115)	\$ 38,025,000	\$ (392,980,611)

(Concluded)