

**COMMONWEALTH OF MASSACHUSETTS
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS**

As of and for the fiscal years ended June 30, 2017 and 2016

Employer	FY2017		FY2016	
	Actual Employer Contributions	Employer Allocation Percentage	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 384,421,363	91.67664%	\$ 374,772,912	92.74590%
Berkshire Community College.....	70,418	0.01679%	62,519	0.01547%
Bunker Hill Community College.....	595,311	0.14197%	395,687	0.09792%
Bristol Community College.....	462,113	0.11020%	421,477	0.10430%
Bridgewater State University.....	2,668,788	0.63645%	2,192,252	0.54252%
Cape Cod Community College.....	185,904	0.04433%	130,948	0.03241%
Framingham State University.....	732,558	0.17470%	579,426	0.14339%
Fitchburg State University.....	559,676	0.13347%	502,044	0.12424%
Greenfield Community College.....	160,934	0.03838%	148,301	0.03670%
Holyoke Community College.....	437,335	0.10430%	378,954	0.09378%
Massasoit Community College.....	541,126	0.12905%	490,496	0.12138%
Mass Bay Community College.....	114,133	0.02722%	66,812	0.01653%
Massachusetts College of Art and Design.....	89,104	0.02125%	83,947	0.02077%
Middlesex Community College.....	633,623	0.15111%	693,134	0.17153%
Massachusetts Maritime Academy.....	83,018	0.01980%	71,893	0.01779%
MT. Waschuset Community College.....	502,800	0.11991%	459,037	0.11360%
Massachusetts College of Liberal Arts.....	225,378	0.05375%	156,865	0.03882%
Northern Essex Community College.....	505,070	0.12045%	450,465	0.11148%
North Shore Community College.....	472,778	0.11275%	411,877	0.10193%
Quinsigamond Community College.....	575,937	0.13735%	558,633	0.13825%
Roxbury Community College.....	-	0.00000%	5,242	0.00130%
Salem State University.....	2,181,990	0.52036%	1,874,494	0.46389%
Springfield Tech Community College.....	81,804	0.01951%	63,332	0.01567%
Worcester State University.....	882,031	0.21035%	745,202	0.18442%
Westfield State University.....	1,564,126	0.37301%	1,215,549	0.30081%
University of Massachusetts.....	20,575,804	4.90691%	17,154,192	4.24519%
Total internal allocation.....	<u>\$ 419,323,122</u>	<u>100.00000%</u>	<u>\$ 404,085,691</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 years ended June 30, 2017 and 2016
(As Restated)

Employer	Deferred Outflows of Resources - June 30, 2017					Deferred Inflows of Resources - June 30, 2017				
	June 30, 2016	June 30, 2017	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
	Net OPEB Liability	Net OPEB Liability								
Commonwealth of Massachusetts.....	\$ 16,709,677,759	\$ 15,270,819,407	\$ 31,960,087	\$ -	\$ 31,960,087	\$ 35,110,351	\$ 1,729,577,836	\$ 27,861,199	\$ 159,372,127	\$ 1,951,921,514
Berkshire Community College.....	2,787,479	2,797,285	5,854	196,966	202,820	6,431	316,821	5,104	-	328,356
Bunker Hill Community College.....	17,642,141	23,648,250	49,493	6,565,348	6,614,841	54,372	2,678,408	43,146	-	2,775,925
Bristol Community College.....	18,792,033	18,357,051	38,419	879,484	917,903	42,206	2,079,125	33,492	-	2,154,823
Bridgewater State University.....	97,744,075	106,015,398	221,878	14,000,187	14,222,065	243,748	12,007,338	193,422	-	12,444,509
Cape Cod Community College.....	5,838,455	7,384,880	15,456	1,777,915	1,793,371	16,979	836,414	13,474	-	866,867
Framingham State University.....	25,834,386	29,100,266	60,904	4,666,471	4,727,375	66,907	3,295,905	53,093	-	3,415,904
Fitchburg State University.....	22,384,199	22,232,674	46,530	1,375,639	1,422,169	51,117	2,518,080	40,563	-	2,609,760
Greenfield Community College.....	6,612,166	6,392,971	13,380	250,271	263,651	14,699	724,070	11,664	-	750,432
Holyoke Community College.....	16,896,096	17,372,753	36,359	1,567,219	1,603,578	39,943	1,967,643	31,696	-	2,039,282
Massasoit Community College.....	21,869,310	21,495,791	44,988	1,142,238	1,187,226	49,423	2,434,620	39,218	-	2,523,261
Mass Bay Community College.....	2,978,911	4,533,850	9,489	1,592,477	1,601,966	10,424	513,505	8,272	-	532,201
Massachusetts College of Art and Design....	3,742,878	3,539,592	7,408	70,792	78,200	8,138	400,895	6,458	-	415,491
Middlesex Community College.....	30,904,184	25,170,143	52,678	-	52,678	57,871	2,850,778	45,922	3,044,394	5,998,965
Massachusetts Maritime Academy.....	3,205,410	3,297,807	6,902	299,083	305,985	7,582	373,511	6,017	-	387,110
MT. Wachusett Community College.....	20,466,685	19,973,298	41,802	940,284	982,086	45,922	2,262,182	36,441	-	2,344,545
Massachusetts College of Liberal Arts.....	6,994,024	8,952,955	18,738	2,225,042	2,243,780	20,584	1,014,015	16,334	-	1,050,934
Northern Essex Community College.....	20,084,497	20,063,487	41,991	1,337,165	1,379,156	46,130	2,272,397	36,605	-	2,355,132
North Shore Community College.....	18,363,990	18,780,725	39,306	1,612,703	1,652,009	43,180	2,127,111	34,265	-	2,204,556
Quinsigamond Community College.....	24,907,283	22,878,618	47,882	-	47,882	52,602	2,591,240	41,741	133,687	2,819,271
Roxbury Community College.....	233,735	-	-	-	-	-	-	-	193,366	193,366
Salem State University.....	83,576,460	86,677,734	181,407	8,417,522	8,598,929	199,288	9,817,148	158,141	-	10,174,577
Springfield Tech Community College.....	2,823,738	3,249,591	6,801	571,693	578,494	7,471	368,050	5,929	-	381,450
Worcester State University.....	33,225,679	35,037,942	73,330	3,864,781	3,938,111	80,559	3,968,408	63,926	-	4,112,892
Westfield State University.....	54,196,656	62,133,611	130,039	10,760,977	10,891,016	142,856	7,037,272	113,361	-	7,293,489
University of Massachusetts.....	764,839,231	817,356,730	1,710,635	98,629,319	100,339,954	1,879,250	92,574,082	1,491,245	-	95,944,577
Total internal allocation.....	\$ 18,016,621,460	\$ 16,657,262,809	\$ 34,861,756	\$ 162,743,575	\$ 197,605,331	\$ 38,298,033	\$ 1,886,606,854	\$ 30,390,728	\$ 162,743,575	\$ 2,118,039,190

(continued)

COMMONWEALTH OF MASSACHUSETTS
POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATION OF OPEB AMOUNTS
As of and for the fiscal years ended June 30, 2017 and 2016
(As Restated)

OPEB Expense - Year Ended June 30, 2017						
Employer	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Commonwealth Change in Proportion	Net Amortization of Deferred Amounts from Internal Allocation Change in Proportion	Subtotal Amortization of Deferred Amounts from Change in Proportion	Employer Specific OPEB Expense	Total Employer OPEB Expense
Commonwealth of Massachusetts.....	\$ 892,738,319	\$ 6,672,250	\$ (33,271,841)	\$ (26,599,591)	\$ 23,330,804	\$ 889,469,532
Berkshire Community College.....	163,530	1,222	41,120	42,342	4,274	210,146
Bunker Hill Community College.....	1,382,486	10,333	1,370,636	1,380,969	36,130	2,799,585
Bristol Community College.....	1,073,161	8,021	183,608	191,629	28,046	1,292,836
Bridgewater State University.....	6,197,703	46,321	2,922,795	2,969,116	161,971	9,328,790
Cape Cod Community College.....	431,723	3,227	371,172	374,399	11,283	817,405
Framingham State University.....	1,701,213	12,715	974,211	986,926	44,459	2,732,598
Fitchburg State University.....	1,299,731	9,714	287,190	296,904	33,967	1,630,602
Greenfield Community College.....	373,736	2,793	52,249	55,042	9,767	438,545
Holyoke Community College.....	1,015,618	7,591	327,186	334,777	26,542	1,376,937
Massasoit Community College.....	1,256,653	9,392	238,463	247,855	32,841	1,537,349
Mass Bay Community College.....	265,051	1,981	332,459	334,440	6,927	606,418
Massachusetts College of Art and Design....	206,926	1,547	14,779	16,326	5,408	228,660
Middlesex Community College.....	1,471,457	10,998	(635,573)	(624,575)	38,455	885,337
Massachusetts Maritime Academy.....	192,791	1,441	62,439	63,880	5,038	261,709
MT. Wachusett Community College.....	1,167,647	8,727	196,301	205,028	30,515	1,403,190
Massachusetts College of Liberal Arts.....	523,393	3,912	464,518	468,430	13,678	1,005,501
Northern Essex Community College.....	1,172,920	8,766	279,158	287,924	30,653	1,491,497
North Shore Community College.....	1,097,929	8,206	336,681	344,887	28,693	1,471,509
Quinsigamond Community College.....	1,337,493	9,996	(27,910)	(17,914)	34,954	1,354,533
Roxbury Community College.....	-	-	(40,369)	(40,369)	-	(40,369)
Salem State University.....	5,067,216	37,872	1,757,311	1,795,183	132,426	6,994,825
Springfield Tech Community College.....	189,972	1,420	119,351	120,771	4,965	315,708
Worcester State University.....	2,048,332	15,309	806,844	822,153	53,531	2,924,016
Westfield State University.....	3,632,356	27,148	2,246,550	2,273,698	94,928	6,000,982
University of Massachusetts.....	47,783,007	357,126	20,590,672	20,947,798	1,248,760	69,979,565
Total internal allocation.....	\$ 973,790,363	\$ 7,278,028	\$ -	\$ 7,278,028	\$ 25,449,015	\$ 1,006,517,406