

COMMONWEALTH OF MASSACHUSETTS
OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLAN
SCHEDULE OF INTERNAL ALLOCATIONS
As of and for the fiscal year ended June 30, 2020

Employer	Actual Employer Contributions	Employer Allocation Percentage
Commonwealth of Massachusetts.....	\$ 466,821,101	93.60368%
Berkshire Community College.....	35,104	0.00704%
Bunker Hill Community College.....	634,962	0.12732%
Bristol Community College.....	379,733	0.07614%
Bridgewater State University.....	2,469,166	0.49510%
Cape Cod Community College.....	143,988	0.02887%
Framingham State University.....	632,231	0.12677%
Fitchburg State University.....	655,514	0.13144%
Greenfield Community College.....	46,375	0.00930%
Holyoke Community College.....	284,298	0.05701%
Massasoit Community College.....	243,471	0.04882%
Mass Bay Community College.....	32,878	0.00659%
Massachusetts College of Art and Design.....	85,644	0.01717%
Middlesex Community College.....	191,053	0.03831%
Massachusetts Maritime Academy.....	71,809	0.01440%
MT. Wachusett Community College.....	243,585	0.04884%
Massachusetts College of Liberal Arts.....	129,077	0.02588%
Northern Essex Community College.....	256,755	0.05148%
North Shore Community College.....	236,934	0.04751%
Quinsigamond Community College.....	491,614	0.09857%
Roxbury Community College.....	13,844	0.00278%
Salem State University.....	1,304,875	0.26164%
Springfield Tech Community College.....	83,595	0.01676%
Worcester State University.....	751,524	0.15069%
Westfield State University.....	1,441,304	0.28900%
University of Massachusetts.....	21,040,438	4.21888%
Total internal allocation.....	<u>\$ 498,720,870</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, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					
	Net OPEB Liability	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 Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion From Commonwealth	Changes in Proportion Due to Internal Allocation	Total Deferred Inflows of Resources
Commonwealth of Massachusetts.....	\$ 18,410,819,050	\$ 508,102,934	\$ 1,516,161,878	\$ 53,232,566	\$ 27,902,016	\$ 380,649,858	\$ 2,486,049,252	\$ 454,441,486	\$ 1,779,342,145	\$ 62,526,019	\$ 103,005,257	\$ 2,399,314,907
Berkshire Community College.....	1,384,446	38,208	114,011	4,003	2,098	85,016	243,336	34,173	133,802	4,702	1,246,579	1,419,256
Bunker Hill Community College.....	25,042,067	691,113	2,062,256	72,406	37,952	5,492,262	8,355,989	618,123	2,420,229	85,047	6,526,343	9,649,742
Bristol Community College.....	14,976,170	413,313	1,233,313	43,302	22,697	1,672,719	3,385,344	369,663	1,447,395	50,861	6,380,252	8,248,171
Bridgewater State University.....	97,380,694	2,687,518	8,019,464	281,564	147,583	14,623,490	25,759,619	2,403,686	9,411,508	330,720	36,376,246	48,522,160
Cape Cod Community College.....	5,678,690	156,721	467,650	16,419	8,606	1,584,331	2,233,727	140,169	548,826	19,286	3,734,825	4,443,106
Framingham State University.....	24,934,354	688,140	2,053,386	72,095	37,789	3,945,636	6,797,046	615,464	2,409,819	84,681	10,141,453	13,251,417
Fitchburg State University.....	25,852,605	713,482	2,129,005	74,750	39,180	2,365,871	5,322,288	638,130	2,498,565	87,799	3,045,075	6,269,569
Greenfield Community College.....	1,828,983	50,476	150,620	5,288	2,772	93,526	302,682	45,146	176,765	6,212	3,580,852	3,808,975
Holyoke Community College.....	11,212,332	309,439	923,354	32,419	16,993	2,339,089	3,621,294	276,758	1,083,633	38,079	9,500,608	10,899,078
Massasoit Community College.....	9,602,164	265,001	790,754	27,763	14,552	426,849	1,524,919	237,014	928,016	32,610	10,332,698	11,530,338
Mass Bay Community College.....	1,296,677	35,786	106,784	3,749	1,965	1,554,834	1,703,118	32,006	125,319	4,404	4,429,588	4,591,317
Massachusetts College of Art and Design.....	3,377,693	93,218	278,159	9,766	5,119	163,639	549,901	83,373	326,442	11,471	860,840	1,282,126
Middlesex Community College.....	7,534,884	207,948	620,510	21,786	11,419	-	861,663	185,987	728,221	25,590	13,466,054	14,405,852
Massachusetts Maritime Academy.....	2,832,046	78,159	233,224	8,189	4,292	319,705	643,569	69,904	273,707	9,618	1,085,857	1,439,086
MT. Washusett Community College.....	9,606,696	265,126	791,128	27,777	14,559	351,379	1,449,969	237,126	928,454	32,626	9,630,583	10,828,789
Massachusetts College of Liberal Arts.....	5,090,647	140,492	419,223	14,719	7,715	831,487	1,413,636	125,654	491,994	17,289	3,653,119	4,288,056
Northern Essex Community College.....	10,126,090	279,460	833,901	29,278	15,346	1,846,836	3,004,821	249,946	978,652	34,390	11,296,728	12,559,716
North Shore Community College.....	9,344,354	257,886	769,523	27,018	14,162	1,445,473	2,514,062	230,650	903,100	31,735	10,465,583	11,631,068
Quinsigamond Community College.....	19,388,615	535,088	1,596,685	56,060	29,384	2,783,343	5,000,560	478,577	1,873,843	65,847	8,798,346	11,216,613
Roxbury Community College.....	545,996	15,068	44,964	1,579	827	433,768	496,206	13,477	52,769	1,854	72,261	140,361
Salem State University.....	51,462,564	1,420,267	4,238,029	148,798	77,993	6,424,450	12,309,537	1,270,271	4,973,679	174,775	42,980,761	49,399,486
Springfield Tech Community College.....	3,296,879	90,987	271,504	9,533	4,996	628,149	1,005,169	81,378	318,632	11,197	1,002,860	1,414,067
Worcester State University.....	29,639,150	817,983	2,440,834	85,698	44,919	5,345,829	8,735,263	731,595	2,864,522	100,659	14,886,771	18,583,547
Westfield State University.....	56,843,150	1,568,761	4,681,129	164,355	86,147	9,353,020	15,853,412	1,403,082	5,493,694	193,048	21,952,599	29,042,423
University of Massachusetts.....	829,807,582	22,901,081	68,336,048	2,399,284	1,257,592	128,426,186	223,320,191	20,482,467	80,198,040	2,818,156	234,734,603	338,233,266
Total internal allocation.....	<u>\$ 19,668,904,578</u>	<u>\$ 542,823,655</u>	<u>\$ 1,619,767,336</u>	<u>\$ 56,870,164</u>	<u>\$ 29,808,673</u>	<u>\$ 573,186,742</u>	<u>\$ 2,822,456,570</u>	<u>\$ 485,495,305</u>	<u>\$ 1,900,931,771</u>	<u>\$ 66,798,675</u>	<u>\$ 573,186,742</u>	<u>\$ 3,026,412,493</u>

(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, 2020

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.....	\$ 945,792,313	\$ (1,209,730)	\$ 32,326,771	\$ 31,117,041	\$ 21,499,860	\$ 998,409,214
Berkshire Community College.....	71,121	(91)	(283,521)	(283,612)	1,617	(210,874)
Bunker Hill Community College.....	1,286,450	(1,645)	838,403	836,758	29,244	2,152,452
Bristol Community College.....	769,349	(984)	(969,535)	(970,519)	17,489	(183,681)
Bridgewater State University.....	5,002,597	(6,399)	(1,967,289)	(1,973,688)	113,720	3,142,629
Cape Cod Community College.....	291,723	(373)	(161,229)	(161,602)	6,631	136,752
Framingham State University.....	1,280,916	(1,638)	(661,217)	(662,855)	29,118	647,179
Fitchburg State University.....	1,328,088	(1,699)	193,008	191,309	30,190	1,549,587
Greenfield Community College.....	93,958	(120)	(908,550)	(908,670)	2,136	(812,576)
Holyoke Community College.....	575,995	(737)	(1,281,915)	(1,282,652)	13,094	(693,563)
Massasoit Community College.....	493,278	(631)	(2,418,148)	(2,418,779)	11,213	(1,914,288)
Mass Bay Community College.....	66,612	(85)	(372,067)	(372,152)	1,514	(304,026)
Massachusetts College of Art and Design..	173,517	(222)	(124,496)	(124,718)	3,944	52,743
Middlesex Community College.....	387,079	(495)	(4,317,901)	(4,318,396)	8,799	(3,922,518)
Massachusetts Maritime Academy.....	145,487	(186)	(121,267)	(121,453)	3,307	27,341
MT. Wachusett Community College.....	493,511	(631)	(2,170,149)	(2,170,780)	11,219	(1,666,050)
Massachusetts College of Liberal Arts.....	261,514	(334)	(459,182)	(459,516)	5,945	(192,057)
Northern Essex Community College.....	520,193	(665)	(2,041,250)	(2,041,915)	11,825	(1,509,897)
North Shore Community College.....	480,034	(614)	(1,857,334)	(1,857,948)	10,912	(1,367,002)
Quinsigamond Community College.....	996,023	(1,274)	(1,353,675)	(1,354,949)	22,642	(336,284)
Roxbury Community College.....	28,049	(36)	52,978	52,942	638	81,629
Salem State University.....	2,643,712	(3,381)	(6,961,397)	(6,964,778)	60,097	(4,260,969)
Springfield Tech Community College.....	169,366	(217)	21,644	21,427	3,850	194,643
Worcester State University.....	1,522,609	(1,948)	(1,251,583)	(1,253,531)	34,612	303,690
Westfield State University.....	2,920,121	(3,735)	(664,828)	(668,563)	66,381	2,317,939
University of Massachusetts.....	42,628,502	(54,525)	(3,086,273)	(3,140,798)	969,036	40,456,740
Total internal allocation.....	<u>\$ 1,010,422,117</u>	<u>\$ (1,292,395)</u>	<u>\$ -</u>	<u>\$ (1,292,395)</u>	<u>\$ 22,969,033</u>	<u>\$ 1,032,098,755</u>