

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, 2023

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.....	\$ 12,819,024,291	\$ 521,386,076	\$ 563,146,783	\$ 41,899,697	\$ 1,174,143	\$ 537,992,572	\$ 1,665,599,271	\$ 1,439,895,089	\$ 3,306,487,666	\$ 122,664,588	\$ 144,641,559	\$ 5,013,688,902
Berkshire Community College.....	1,156,174	47,025	50,791	3,779	106	242,749	344,450	129,867	298,219	11,063	364,957	804,106
Bunker Hill Community College.....	8,543,560	347,491	375,323	27,925	783	540,781	1,292,303	959,654	2,203,692	81,753	10,497,156	13,742,255
Bristol Community College.....	3,118,139	126,824	136,982	10,192	286	-	274,284	350,244	804,280	29,837	8,450,824	9,635,185
Bridgewater State University.....	41,945,776	1,706,054	1,842,701	137,102	3,842	511,569	4,201,268	4,711,553	10,819,325	401,377	36,581,463	52,513,718
Cape Cod Community College.....	3,136,401	127,566	137,784	10,252	287	395,439	671,328	352,296	808,991	30,012	2,024,905	3,216,204
Framingham State University.....	6,655,092	270,681	292,362	21,753	610	-	585,406	747,532	1,716,588	63,682	12,309,286	14,837,088
Fitchburg State University.....	7,346,167	298,789	322,721	24,011	673	-	646,194	825,157	1,894,841	70,295	9,440,083	12,230,376
Greenfield Community College.....	1,198,089	48,730	52,633	3,916	110	514,704	620,093	134,575	309,030	11,464	1,427,781	1,882,850
Holyoke Community College.....	3,990,813	162,318	175,319	13,044	366	438,552	789,599	448,268	1,029,374	38,188	5,674,313	7,190,143
Massasoit Community College.....	1,832,573	74,536	80,506	5,990	168	-	161,200	205,843	472,686	17,536	6,648,798	7,344,863
Mass Bay Community College.....	996,551	40,533	43,779	3,257	91	151,804	239,464	111,937	257,046	9,536	1,329,632	1,708,151
Massachusetts College of Art and Design.....	2,186,129	88,916	96,038	7,145	200	468,588	660,887	245,557	563,881	20,919	1,036,946	1,867,303
Middlesex Community College.....	3,231,695	131,442	141,970	10,563	296	962,851	1,247,122	363,000	833,570	30,924	4,952,331	6,179,825
Massachusetts Maritime Academy.....	1,147,488	46,672	50,410	4,672	105	129,851	230,789	128,891	295,979	10,980	1,265,690	1,701,540
MT. Wachusett Community College.....	7,176,161	291,875	315,253	23,456	657	728,597	1,359,838	806,061	1,850,990	68,668	2,783,420	5,509,139
Massachusetts College of Liberal Arts.....	504,590	20,523	22,167	1,649	46	-	44,385	56,678	130,152	4,828	3,433,809	3,625,467
Northern Essex Community College.....	7,907,553	321,623	347,383	25,846	724	2,028,009	2,723,585	888,215	2,039,642	75,667	3,510,370	6,513,894
North Shore Community College.....	5,130,666	208,679	225,393	16,770	470	1,893,281	2,344,593	576,301	1,323,383	49,095	5,449,275	7,398,054
Quinsigamond Community College.....	7,697,283	313,070	338,146	25,159	705	1,895,915	2,572,995	864,596	1,985,406	73,655	9,049,948	11,973,605
Roxbury Community College.....	266,030	10,820	11,687	870	24	832,708	856,109	29,882	68,619	2,546	770,425	871,472
Salem State University.....	23,516,399	956,479	1,033,088	76,865	2,154	3,252,427	5,321,013	2,641,476	6,065,725	225,027	25,730,108	34,662,336
Springfield Tech Community College.....	2,081,638	84,666	91,448	6,804	191	94,844	277,953	233,820	536,929	19,919	475,583	1,266,251
Worcester State University.....	11,493,650	467,479	504,922	37,568	1,053	317,267	1,328,289	1,291,023	2,964,626	109,982	13,533,621	17,899,252
Westfield State University.....	22,049,796	896,828	968,660	72,071	2,020	-	1,939,579	2,476,740	5,687,436	210,993	23,439,677	31,814,846
University of Massachusetts.....	408,875,310	16,630,119	17,962,117	1,336,432	37,450	170,477,551	206,443,669	45,926,861	105,463,656	3,912,507	389,048,098	544,351,122
Total internal allocation.....	\$ 13,402,208,014	\$ 545,105,814	\$ 588,766,366	\$ 43,805,867	\$ 1,227,560	\$ 723,870,059	\$ 1,902,775,666	\$ 1,505,401,116	\$ 3,456,911,732	\$ 128,245,041	\$ 723,870,059	\$ 5,814,427,948

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Employer	OPEB Expense					
	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.....	\$ (312,179,107)	\$ (32,101,487)	\$ 136,475,062	\$ 104,373,575	\$ 64,428,894	\$ (143,376,638)
Berkshire Community College.....	(28,156)	(2,895)	(269,787)	(272,682)	5,811	(295,027)
Bunker Hill Community College.....	(208,060)	(21,395)	(2,867,008)	(2,888,403)	42,940	(3,053,523)
Bristol Community College.....	(75,935)	(7,808)	(3,006,174)	(3,013,982)	15,672	(3,074,245)
Bridgewater State University.....	(1,021,497)	(105,041)	(11,608,463)	(11,713,504)	210,821	(12,524,180)
Cape Cod Community College.....	(76,380)	(7,854)	(793,643)	(801,497)	15,764	(862,113)
Framingham State University.....	(162,070)	(16,666)	(4,399,757)	(4,416,423)	33,449	(4,545,044)
Fitchburg State University.....	(178,900)	(18,396)	(2,841,319)	(2,859,715)	36,922	(3,001,693)
Greenfield Community College.....	(29,177)	(3,000)	(915,707)	(918,707)	6,022	(941,862)
Holyoke Community College.....	(97,187)	(9,994)	(2,686,238)	(2,696,232)	20,058	(2,773,361)
Massasoit Community College.....	(44,628)	(4,589)	(3,712,693)	(3,717,282)	9,211	(3,752,699)
Mass Bay Community College.....	(24,269)	(2,496)	(748,009)	(750,505)	5,009	(769,765)
Massachusetts College of Art and Design.....	(53,238)	(5,475)	(170,710)	(176,185)	10,988	(218,435)
Middlesex Community College.....	(78,701)	(8,093)	(3,716,763)	(3,724,856)	16,243	(3,787,314)
Massachusetts Maritime Academy.....	(27,945)	(2,874)	(389,986)	(392,860)	5,767	(415,038)
MT. Wachusett Community College.....	(174,760)	(17,971)	(2,156,608)	(2,174,579)	36,068	(2,313,271)
Massachusetts College of Liberal Arts.....	(12,288)	(1,264)	(1,630,543)	(1,631,807)	2,536	(1,641,559)
Northern Essex Community College.....	(192,571)	(19,802)	(2,186,638)	(2,206,440)	39,744	(2,359,267)
North Shore Community College.....	(124,946)	(12,848)	(2,593,833)	(2,606,681)	25,787	(2,705,840)
Quinsigamond Community College.....	(187,450)	(19,276)	(2,891,387)	(2,910,663)	38,687	(3,059,426)
Roxbury Community College.....	(6,479)	(666)	69,509	68,843	1,337	63,701
Salem State University.....	(572,690)	(58,890)	(11,888,053)	(11,946,943)	118,194	(12,401,439)
Springfield Tech Community College.....	(50,694)	(5,213)	(170,949)	(176,162)	10,462	(216,394)
Worcester State University.....	(279,903)	(28,782)	(4,495,555)	(4,524,337)	57,768	(4,746,472)
Westfield State University.....	(536,974)	(55,217)	(7,467,223)	(7,522,440)	110,823	(7,948,591)
University of Massachusetts.....	(9,957,258)	(1,023,908)	(62,937,524)	(63,961,432)	2,055,023	(71,863,667)
Total internal allocation.....	\$ (326,381,263)	\$ (33,561,900)	\$ -	\$ (33,561,900)	\$ 67,360,000	\$ (292,583,163)

(Concluded)